New York State
Department of
Taxation and Finance

New York State Test Packet
For Software Developers

Corporation Tax E-File

Tax Year 2023

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

Who must test

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

What to test

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

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

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

Test cases to submit

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

Test#	Test Name	Test EIN	Main form	Associated forms
1a	CTEF5a	002190201	CT-5	
1b	CTEF5b	002190342	CT-5	
1c	CTEF5c	002190344	CT-5	
2	CTEF54	002190202	CT-5.4	
3	CTEF53	002190203	CT-5.3	
4	CTEF51	002190345	CT-5.1	
5	CTEF59	002190205	CT-5.9	
6	CTEF59E	002190206	CT-5.9E	
7	CTEF56	002190309	CT-5.6	
8	CTEF13	002190207	CT-13	
9	CTEF300	002190269	CT-300	
10a	CTEF400a	002190242	CT-400	JUNE
10b	CTEF400b	002190242	CT-400	SEPTEMBER
10c	CTEF400c	002190242	CT-400	DECEMBER
11	CTEF33M	002190210	CT-33/33M	CT-33R, CT-33.1, CT-399 (PDF)
12	CTEF33C	002190244	CT-33C	
13	CTEF33NL	002190209	CT-33NL/33M	CT-238
14	CTEF3M222	002190321	CT-3/3M	CT-3.4, CT-222, CT-227
15	CTEF37	002190214	CT-3	CT-3.4, CT-37, CT-238, CT-604, CT-606
16	CTEF246	002190215	CT-3	CT-3.3, CT-3.4, CT-246, CT-248, CT-261, CT-642, CT-654, CT-660
17	CTEF44	002190216	CT-3	CT-3.1, CT-3.4, CT-44, CT-46, CT-225, CT-227, CT-641, CT-648, CT-649, CT-650, CT-656, CT-661, CT-661-ATT
18	CTEF601	002190218	CT-3	CT-3.4, CT-225, CT-46, CT-601, CT-603, CT-646, CT-657, CT-658, DTF-686
19	CTEF47	002190219	CT-3	CT-3.4, CT-47, CT-227, CT-501, CT-635, CT-638, CT-644, CT-645
20	CTEF43	002190220	CT-3	CT-3.2, CT-3.4, CT-43, CT-225, CT-602, CT-604CP, CT-607 CT-611.1
21	CTEF604	002190221	CT-3	CT-3.1, CT3.4, CT-224, CT-225, CT-604, CT-651, DTF-621
22	CTEF636	002190256	CT-3	CT-3.1, CT-3.4, 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, CT-662, DTF-621, CT-250 (PDF), DTF-622(PDF)
24	CTEF3S5253	002190461	CT-3S	CT-34-SH, CT-60
25	CTEF183M	002190356	CT-183/183M	CT-249, CT-613
26	CTEF184M	002190357	CT-184/184M	CT-611.1
27	CTEF186E	002190358	CT-186E	CT-48, CT-249, CT-501, CT-631 (PDF)
28a	CTEF3A	002190700	CT-3A, 3M	CT-3.4, CT-60, CT-225-A, CT-227, CT-650(2), CT-225-A/B (2)(PDF), CT-399 (3)(PDF)
28b	CTEF3ABC1	002190701	CT-3A/BC	
28c	CTEF3ABC2	002190702	CT-3A/BC	
29	CTEF33A	002190211	CT-33A	CT-225, CT-225-A/B (PDF), CT-33.2, CT-33-A/B, CT-33-A-ATT (6), DTF-686

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	$5,250	04/15/2024
2	$225	03/15/2024
3	$63,487	04/15/2024
5	$9,930	04/15/2024
6	$2,290	04/15/2024
7	$8,745	03/15/2024
8	$3,376	05/15/2024
9	$17,107	03/15/2024
10a	$9,100	06/15/2024
10b	$48,750	09/15/2024
10c	$29,250	12/15/2024
11 (State/MTA)	$27,610 / $292	04/15/2024
13 (State/MTA)	$7,178/ $806	04/15/2024
14 (State/MTA)	$4,068.58 / $1,130.32	04/15/2024
20	$18,141	04/15/2024
23	$950	03/15/2024
25 (State/MTA)	$1,451 / 425	04/15/2024
27	$90,691	04/15/2024
28a (MTA)	$543	04/15/2024

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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NEW YORK STATE 2023

Department of Taxation and Finance
Request for Six-Month Extension to File
(for franchise/business taxes, MTA surcharge, or both)
Tax Law – Articles 9-A, 13, and 33

CT-5

All filers must enter tax period:

beginning	01/01/2023	ending	12/31/2023

Employer identification number (EIN)	File number	Business telephone number
002190201	AA9	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF5A 2023 Testcorporation with 75 character Legal Name Testing included 1	

Mailing address	State or country of incorporation
Care of (c/o)	NEW YORK

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
TMI CORP 5 WA Harriman Campus Blvd	06-01-2015	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12217		

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

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

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

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

	Payment enclosed
A	5,250 00

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

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

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

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

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

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

Computation of estimated franchise tax

1	Franchise tax from the *Worksheet for lines 1 and 6* in Form CT-5-I	**1**	10,500 00
2			
3			
4	Prepayments of franchise tax *(from line 16, column A)*	**4**	
5	Balance due – franchise tax *(subtract line 4 from line 1; do not enter less than zero)*	**5**	

Computation of estimated MTA surcharge

6	MTA surcharge from the *Worksheet for lines 1 and 6* in Form CT-5-I	**6**	3,150 00
7			
8			
9	Prepayments of MTA surcharge *(from line 16, column B)*	**9**	
10	Balance due – MTA surcharge *(subtract line 9 from line 6; do not enter less than zero)*	**10**	
11	Total balance due *(see instructions)*	**11**	

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

		Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment from Form CT-300............	**12**	03-15-2023	1,700 | 00	400 | 00
13a Second installment from Form CT-400	**13a**	06-15-2023	1,700 | 00	400 | 00
13b Third installment from Form CT-400	**13b**	09-15-2023	1,700 | 00	400 | 00
13c Fourth installment from Form CT-400	**13c**	12-15-2023	1,700 | 00	400 | 00
14 Overpayment credited from prior years................................	**14**			
15 Overpayment credited from Form CT-_____ | Period	**15**			
16 Total prepayments *(total all entries in column A and column B)*	**16**			

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT		Firm's EIN 123456789	Preparer's PTIN or SSN 987654123		
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY		ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912 or	Excl. code	Date 04-15-2024	

See instructions for where to file.

Test 1b

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Department of Taxation and Finance

Request for Six-Month Extension to File
(for franchise/business taxes, MTA surcharge, or both)
Tax Law – Articles 9-A, 13, and 33

CT-5

NEW YORK STATE 2023

All filers must enter tax period:

beginning	01-01-2023	ending	12-31-2023

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

Legal name of corporation	Trade name/DBA
CTEF5B 2023 Vendor Test PDF with 75 character Legal Name Testing included 1	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
5 WA Harriman Campus Blvd Bldg 8 Ste 35	06-01-2015	

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 *Business information* in Form CT-1.

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

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

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

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

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

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

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

Computation of estimated franchise tax

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

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

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

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT		Firm's EIN 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 or Excl. code 45678912		Date 04-15-2024

See instructions for where to file.

Test 1c

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NEW YORK STATE 2023

Department of Taxation and Finance

Request for Six-Month Extension to File

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

CT-5

All filers must enter tax period:

beginning	01-01-2023	ending	12-31-2023

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

Legal name of corporation	Trade name/DBA
CTEF5C 2023 Vendor Test PDF with 75 character Legal Name Testing included 1	

Mailing address	State or country of incorporation
	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
5WA Harriman Campus Blvd Unit 538	06-01-2015	

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 *Business information* in Form CT-1.

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

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

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

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

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

B. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers)... **B** 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 for lines 1 and 6* 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 for lines 1 and 6* in Form CT-5-I	6	
7			
8			
9	Prepayments of MTA surcharge *(from line 16, column B)*	9	
10	Balance due – MTA surcharge *(subtract line 9 from line 6; do not enter less than zero)*	10	
11	Total balance due *(see instructions)*	11	

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

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

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT		Firm's EIN 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 or 45678912	Excl. code	Date 04-15-2024

See instructions for where to file.

Test 2

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Department of Taxation and Finance
Request for Six-Month Extension to File
New York S Corporation Franchise Tax Return

CT-5.4

All filers must enter tax period:

	beginning	01-01-2023	ending	12-31-2023

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

Legal name of corporation	Trade name/DBA
CTEF54	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
BLDG 8 C/O BILL SMITH 54 WA HARRIMAN CAMPUS DR	09-12-1986	

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 *Business information* in Form CT-1.

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

			Payment enclosed
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.)*	**A**		225 00

Computation of estimated franchise tax

1 Franchise tax *(see instructions)*	**1**		2,500 00
2 First installment of estimated tax for the next tax year *(see instructions)*	**2**		
3 Total franchise tax and first installment *(add lines 1 and 2)*	**3**		
4 Prepayments of franchise tax *(from line 10 below)*	**4**		
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**		

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

			Date paid	Amount
6 Mandatory first installment	**6**		03-15-2023	625 00
7a Second installment from Form CT-400	**7a**		06-15-2023	625 00
7b Third installment from Form CT-400	**7b**		09-15-2023	625 00
7c Fourth installment from Form CT-400	**7c**		12-15-2023	625 00
8 Overpayment credited from prior years *(see instructions)*	**8**			400 00
9 Overpayment credited from Form CT-_____ Period _____	**9**			
10 Total prepayments *(add all entries in* Amount *column)*	**10**			

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912 or Excl. code	Date 03-15-2024

See instructions for where to file.

Test 3

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NEW YORK STATE 2023

Request for Six-Month Extension to File
(for combined franchise tax return, or combined MTA surcharge return, or both)
Tax Law – Articles 9-A and 33

CT-5.3

All filers must enter tax period:

beginning	01-01-2023	ending	12-31-2023

Employer identification number (EIN)	File number	Business telephone number
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 *Business information* in Form CT-1.

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

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

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

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
		63,487 00

Computation of estimated franchise tax and fixed dollar minimum tax

1	Combined franchise tax from the worksheet (see instructions)	**1**	133,913 00
2	Combined fixed dollar minimum tax on taxable group member corporations (from the worksheet; see instructions)	**2**	4,900 00
3			
4	Total combined franchise tax and fixed dollar minimum tax on group member corporations (add lines 1 and 2)	**4**	
5			
6			
7	Prepayments of combined franchise tax and fixed dollar minimum tax on group member corporations (enter amount from line 22, column A)	**7**	
8	Balance due (subtract line 7 from line 4; do not enter less than zero)	**8**	

Computation of estimated MTA surcharge

9	Combined MTA surcharge from the worksheet (see instructions)	**9**	41,644 00
10			
11			
12	Prepayments of combined MTA surcharge (enter amount from line 22, column B)	**12**	
13	Balance due - combined MTA surcharge (subtract line 12 from line 9; do not enter less than zero)	**13**	
14	Total balance due (see instructions)	**14**	

Combined filer information

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

A Corporation name	B EIN	C Short tax year		D Member fixed dollar minimum tax (if taxable)	E Prior year payments	F Total CT-400 payments	G Amount paid with a separately filed CT-5 or CT-5.4 extension
		from *(mmyy)*	to *(mmyy)*				
Sub 1	001122345			2,300		2,800 00	
Sub 2	002233456			2,000			550 00
Sub 3	003344567			600			

15 Add amounts in Part 1, column D.. **15** | 4,900

Part 2 – Parent or designated agent only

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

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

Composition of prepayments claimed on lines 7 and 12		Date paid	A Combined franchise tax Amount	B Combined MTA surcharge Amount
17 Mandatory first installment of combined group from Form CT-300	**17**	03-15-2023	21,850 00	6,555 00
18a Second installment of combined group from Form CT-400	**18a**	06-15-2023	21,850 00	6,555 00
18b Third installment of combined group from Form CT-400	**18b**	09-15-2023	21,850 00	6,555 00
18c Fourth installment of combined group from Form CT-400	**18c**	12-15-2023	21,850 00	6,555 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**		3,350 00	
22 Total prepayments *(total all entries in column A and column B)*	**22**			

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456789	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 45678912		Date 04-15-2024

See instructions for where to file.

Test 4

Begins on next page

NEW YORK STATE 2023

Department of Taxation and Finance

Request for Additional Extension of Time to File

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

Tax Law – Articles 9, 9-A, 13, and 33

CT-5.1

All filers must enter tax period:	beginning	01-01-2023	ending	12-31-2023

Employer identification number (EIN)	File number	Business telephone number
002190345	AA 6	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF51	

Mailing address	State or country of incorporation
Care of (c/o)	NY

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
51 WA Harriman Campus	05-10-2000	

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 *Business information* in Form CT-1.

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

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

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

A. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers)... **A** | 002945681

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

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

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

Explain in detail why you need additional time to file:

Additional time needed to collect income and liability data, calculate and 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	Signature of authorized person	Official title
	John Doe		President

	Email address of authorized person		Telephone number	Date
	johndoe@ctef51.com		(518) 555-2626	04-15-2024

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)		Firm's EIN	Preparer's PTIN or SSN
	Taxes Done Right		123456987	987654123
	Signature of individual preparing this document	Address	City	State	ZIP code
		315 Return Parkway	Albany	NY	12227
	Email address of individual preparing this document		Preparer's NYTPRIN or	Excl. code	Date
	billsmith@taxesdoneright.com		45678912		04-15-2024

See instructions for where to file.

Test 5

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NEW YORK STATE 2023

Department of Taxation and Finance
Request for Three-Month Extension to File
(for certain Article 9 tax returns, MTA surcharge, or both)
Tax Law – Article 9

CT-5.9

For calendar year 2023

Employer identification number (EIN)	File number	Business telephone number
002190205	EE6	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF59	

Mailing address	State or country of incorporation
Care of (c/o)	NEW YORK

Number and street or PO Box	Date of incorporation	**Foreign corporations:** date began business in NYS
59 WA HARRIMAN CAMPUS	03-20-1994	

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 *Business information* in Form CT-1.

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

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

CT-183 ☐	CT-184 ☒		CT-186-P ☐
CT-183-M ☐	CT-184-M ☒		CT-186-P/M ☐

			Payment enclosed
A. Pay amount shown on line 11. Make payable to: ***New York State Corporation Tax*** Attach your payment here. Detach all check stubs. *(See instructions for details.)*		**A**	9,930 00

Computation of estimated tax

1	Tax from worksheet *(see instructions)*	**1**	40,000 00
2			
3			
4	Prepayments of tax *(from line 16, column A)*	**4**	
5	Balance due *(subtract line 4 from line 1; do not enter less than zero)*	**5**	

Computation of estimated MTA surcharge

6	MTA surcharge from worksheet *(see instructions)*	**6**	
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.

			Date paid	A — Business tax — Amount	B — MTA surcharge — Amount
12	Mandatory first installment from Form CT-300...................	**12**	03-15-2023	7,750 00	1,318 00
13a	Second installment from Form CT-400	**13a**	06-15-2023	7,750 00	1,317 00
13b	Third installment from Form CT-400	**13b**	09-15-2023	7,750 00	1,318 00
13c	Fourth installment from Form CT-400	**13c**	12-15-2023	7,750 00	1,317 00
14	Overpayment credited from prior years *(see instructions)*	**14**		500 00	100 00
15	Overpayment credited from Form CT-_____ Period _____	**15**			
16	Total prepayments *(total all entries in column A and column B)*	**16**			

Paid preparer use only *(see instr.)*	Firm's name (or yours if self-employed) TAXES DONE RIGHT		Firm's EIN 123456789	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	or Excl. code	Date 04-15-2024

See instructions for where to file.

Test 6

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[Return to Test Chart](#)

NEW YORK STATE 2023

Department of Taxation and Finance
Request for Three-Month Extension to File Form CT-186-E
(for telecommunications tax return and utility services tax return)
Tax Law – Article 9, Section 193

CT-5.9-E

For calendar year 2023

Employer identification number (EIN)		File number	Business telephone number
002190206		XX3	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF59E	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
59 E WA Harriman Campus	11-21-2010	

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 *Business information* in Form CT-1.

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

				Payment enclosed
A. Pay amount shown on line 12. Make payable to: ***New York State Corporation Tax***			**A**	
◀ Attach your payment here. Detach all check stubs. *(See instructions for details.)*				2,290 00

Computation of estimated taxes and MTA surcharges

			A. NYS tax	**B.** MTA surcharge
1	Total excise tax on telecommunications services *(see instructions)*	**1**	10,000 00	
2	Tax on the furnishing of utility services..	**2**		
3	Total taxes *(add lines 1 and 2)*	**3**		
4	Total MTA surcharge related to telecommunication services	**4**		1,700 00
5	MTA surcharge on the furnishing of utility services	**5**		
6	Total MTA surcharges *(add lines 4 and 5)*	**6**		
7a				
7b				
8				
9	Total *(column A, enter line 3 amount; column B, enter line 6 amount)*	**9**		
10	Total prepayments *(transfer amounts from line 17, columns A and B)*	**10**		
11	Balance *(subtract line 10 from line 9; do not enter less than zero)*	**11**		
12	Total taxes and surcharges balance *(see instructions)*	**12**		

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

			Date paid	**A.** NYS tax Amount	**B.** MTA surcharge Amount
13	Mandatory first installment from Form CT-300	**13**	03/15/2023	2,000 00	340 00
14a	Second installment from Form CT-400	**14a**	06/15/2023	2,000 00	340 00
14b	Third installment from Form CT-400	**14b**	09/15/2023	2,000 00	340 00
14c	Fourth installment from Form CT-400	**14c**	12/15/2023	2,000 00	340 00
15	Overpayment credited from prior years.......................	**15**		50 00	
16	Overpayment credited from Form CT-_____ Period ____	**16**			
17	Total prepayments *(total all entries in column A and column B; also enter on line 10)*	**17**			

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912 Excl. code	Date 04-15-2024

See instructions for where to file.

Test 7

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NEW YORK STATE 2023

Department of Taxation and Finance

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

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

Tax Law – Article 9, former Section 186

CT-5.6

For calendar year 2023

Employer identification number (EIN)	File number	Business telephone number
002190309	GG2	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF56	

Mailing address	State or country of incorporation
Care of (c/o)	NY

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
56 WA Harriman Campus	05/01/2000	

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 *Business information* in Form CT-1.

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

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

CT-186 [X] **CT-186-M** [X]

			Payment enclosed
A. Pay amount shown on line 11. Make payable to: ***New York State Corporation Tax*** Attach your payment here. Detach all check stubs. *(See instructions for details.)*	**A**		8,745 00

Computation of estimated tax

1	Tax from worksheet *(see instructions)*	**1**	10,000 00
2	First installment of estimated tax for the next tax year *(see instructions)*	**2**	
3	Total tax and first installment *(add lines 1 and 2)*	**3**	
4	Prepayments of tax *(from line 16, column A)*	**4**	
5	Balance due – tax and first installment *(subtract line 4 from line 3)*	**5**	

Computation of estimated MTA surcharge

6	MTA surcharge from worksheet *(see instructions)*	**6**	1,700 00
7	First installment of estimated MTA surcharge for the next tax year *(see instructions)*	**7**	
8	Total MTA surcharge and first installment *(add lines 6 and 7)*	**8**	
9	Prepayments of MTA surcharge *(from line 16, column B)*	**9**	
10	Balance due – MTA surcharge and first installment *(subtract line 9 from line 8)*	**10**	
11	Total balance due *(add lines 5 and 10 and enter here; enter the payment amount on line A above)*	**11**	

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

			Date paid	A Business tax Amount	B MTA surcharge Amount
12	Mandatory first installment	12	€ㅐ₱í ㅐㅐ€ㄅ	Fↄí €í€€	Gㅌↄ€í€€
13a	Second installment from Form CT-400	13a	€î ₱í ㅐㅐ€ㄅ	Fↄí €í€€	Gㅌↄ€í€€
13b	Third installment from Form CT-400	13b	€Jↄí ㅐㅐ€ㄅ	Fↄí €í€€	Gㅌↄ€í€€
13c	Fourth installment from Form CT-400	13c	FGↄí ㅐㅐ€ㄅ	Fↄí €í€€	Gㅌↄ€í€€
14	Overpayment credited from prior years *(see instructions)*	14			
15	Overpayment credited from Form CT-___ Period ___	15			
16	Total prepayments *(total all entries in column A and column B)*	16			

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Vaæ^•ÃÕ[}^ÅJã @c	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 or 45678912	Excl. code	Date 03/15/2024

See instructions for where to file.

Test 8

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NEW YORK STATE 2023

CT-13

Department of Taxation and Finance

Unrelated Business Income Tax Return

Tax Law – Article 13

Amended return ☐

All filers enter tax period:

beginning **01-01-2023** ending **12-31-2023**

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an *X* in the box
002190207	MM 9	(518) 555-2626		☐

Legal name of corporation	Trade name/DBA
CTEF13	

Mailing address	State or country of incorporation
Care of (c/o)	MA

Number and street or PO Box	Date of incorporation	**Foreign corporations:** date began business in NYS
13 WA Harriman Campus	11-21-2002	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

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 *Business information* in Form CT-1.

Principal unrelated business activity (see instructions)	
Conventions	

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

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

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

			Payment enclosed
A. Pay amount shown on line 22. Make payable to: **New York State Corporation Tax** Attach your payment here. Detach all check stubs. (See instructions for details.)		**A**	3,376 | 00

Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after $1,000 specific deduction	**1**	1,310,000 | 00
2	New York State Article 13 and Article 23 tax deducted on federal return	**2**	
3	Additions required for shareholders of federal S corporations (see instructions)	**3**	
4	Grossed-up taxes for shareholders of New York S corporations (see instructions)	**4**	
5	Other additions (see instructions)	**5**	42,987 | 00
6	Add lines 1 through 5	**6**	
7	Other income (see instructions)	**7** 51,000 | 00		
8	Federal S corporation shareholder subtractions (see instructions)	**8** 10,800 | 00		
9	Other subtractions (see instructions)	**9**		
10	Total subtractions (add lines 7, 8, and 9)	**10**	
11	Taxable income before net operating loss deduction (subtract line 10 from line 6)	**11**	
12	New York net operating loss deduction (attach federal and NYS computations; see instructions)	**12**	
13	Taxable income (subtract line 12 from line 11)	**13**	
14	Allocated taxable income (multiply line 13 by _____ % from line 42; or enter amount from line 13 if allocation is not claimed) .... •	**14**	
15	Tax based on income (multiply line 14 by 9% (.09))	**15**	
16	Minimum tax...	**16**	250 | 00
17	Tax (line 15 or line 16, whichever is larger)	**17**	
18	Total prepayments from line 46 .... •	**18**	
19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)	**19**	
20	Interest on late payment (see instructions) .... •	**20**	
21	Late filing and late payment penalties (see instructions) .... •	**21**	
22	Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	**22**	
23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	**23**	
24	Amount of overpayment on line 23 to be **credited to next year**	**24**	
25	Amount of overpayment on line 23 to be **refunded** (subtract line 24 from line 23)	**25**	

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

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

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

Schedule A – Unrelated business allocation

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

Average value of:		A New York State	B Everywhere
26 Real estate owned *(see instructions)*	26	1,010,800 00	2,395,000 00
27 Gross rents *(attach list; see instructions)*	27		290,000 00
28 Inventories owned	28	46,900 00	92,000 00
29 Other tangible personal property owned *(see instructions)*	29	305,000 00	770,000 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:		A	B
32 Sales of tangible personal property shipped to points within New York State	32	87,400 00	
33 All sales of tangible personal property	33		245,790 00
34 Services performed	34	577,560 00	2,647,549 00
35 Rentals of property	35		
36 Other business receipts	36	44,000 00	382,466 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	207,000 00	880,095 00
40 Percentage in New York State *(divide line 39, column A, by line 39, column B)*		40	%
41 **Total of New York State percentages** *(add lines 31, 38, and 40)*		41	%
42 Business allocation percentage *(divide line 41 by three or by the number of percentages)*		42	%

Composition of prepayments claimed on line 18*		Date paid	Amount
43 Payment with extension request, Form CT-5, line 5	43	03-15-2023	7,250 00
44a Second installment from Form CT-400	44a	06-15-2023	7,250 00
44b Third installment from Form CT-400	44b	09-15-2023	7,250 00
44c Fourth installment from Form CT-400	44c	12-15-2023	7,250 00
45 Amount of overpayment credited from prior years	45		
46 Total prepayments *(add lines 43 through 45; enter here and on line 18)*	46		

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

Amended return information

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

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

Capital loss carryback ●☐   Federal return filed Form 1139 ●☐

Amended Form 990-T ●☐

Third – party designee *(see instructions)*	Yes [X] No [ ]	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 John Doe	Signature of authorized person	Official title President	
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2626	Date 05-15-2023

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN ▪ 123456789	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN ▪ or	Excl. code ▪ 03	Date 05-10-2023

See instructions for where to file.

Test 9

Begins on next page

NEW YORK STATE 2024

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

			Tax year	
Employer identification number 002190269	File no. AA 6	Return type *(required)* CT-3	Beginning *(mm-dd-yyyy)* 01-01-2024	Ending *(mm-dd-yyyy)* 12-31-2024
Business telephone number (518) 555-2626	State or country of incorporation New York		Date of incorporation 04-29-2011	MFI due date 03-15-2024
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: ***New York State Corporation Tax***. Enclose your payment. *(Detach all check stubs; see instructions for details.)*	A	Payment enclosed 17,107 00

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

		A New York State MFI	B MTA MFI
1 Franchise, excise, or gross receipts tax from second preceding tax year	**1**	59,466 00	
2 First installment of estimated tax for the upcoming tax year	**2**		
3 MTA surcharge from second preceding tax year	**3**		17,840 00
4 First installment of estimated MTA surcharge for the upcoming tax year	**4**		
5 Enter the total overpayments credited from prior periods *(see instructions)*	**5**	1,655 00	565 00
6 Subtotal *(in column A: subtract line 5 from line 2; in column B: subtract line 5 from line 4; do not enter less than 0)*	**6**		
7 Total state and MTA MFI due *(add line 6, columns A and B; enter here and **payment amount** on line A)*	**7**		

Note: If line 7 is zero and line 5 is greater than line 2 in column A or line 4 in column B, you have overpayments in excess of the amount of MFI due. Use line 8 to compute the estimated amount of overpayment remaining *(see instructions)*.

8 Estimated overpayment remaining *(in column A: subtract line 2 from line 5; in column B: subtract line 4 from line 5; do not enter less than 0; see instr.)* ...	**8**		

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	E-mail address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 03-15-2024

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	City Albany	State NY ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or	Excl. code 03	Date 03-15-2024

See instructions for where to file.

Tests 10a,10b and 10c

Begin on next page

NEW YORK STATE 2024

Department of Taxation and Finance
Estimated Tax for Corporations

CT-400

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

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

Employer identification number	File no.	Return type *(required)*	Tax year		
				Beginning *(mm-dd-yyyy)*	Ending *(mm-dd-yyyy)*
002190242	AA 4	CT-3		01-01-2024	12-31-2024

Business telephone number	State or country of incorporation	Date of incorporation	Installment due date
(518) 555-2627	New York	05-05-2001	06-15-2024

Legal name of corporation	Foreign corporations: date began business in NYS
CTEF400A	

Street address or PO Box	For office use only
400A WA Harriman Campus	

City	State	ZIP code
Albany	NY	12227

A. Make payable to: ***New York State Corporation Tax***		Payment enclosed
Enclose your payment. *(Detach all check stubs; see instructions for details.)*	**A**	9,100 00

Installment payment amount

1 Tax	**1**	7,000 00
2 MTA surcharge...	**2**	

Declaration of estimated tax

3 Tax	**3**	28,000 00
4 MTA surcharge...	**4**	

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President	
	E-mail address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2626	Date 06-15-2024

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	City Albany	State NY	ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or	Excl. code 03	Date 06-15-2024

See instructions for where to file.

35

NEW YORK STATE 2024

Department of Taxation and Finance

Estimated Tax for Corporations

CT-400

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

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

Employer identification number		File no.	Return type *(required)*	Tax year	
				Beginning *(mm-dd-yyyy)*	Ending *(mm-dd-yyyy)*
002190242		AA 4	CT-3	01-01-2024	12-31-2024
Business telephone number	State or country of incorporation		Date of incorporation		Installment due date
(518) 555-2627	New York		05-05-2001		09-15-2024
Legal name of corporation					Foreign corporations: date began business in NYS
CTEF400B					
Street address or PO Box					For office use only
400B WA HARRIMAN CAMPUS					
City			State	ZIP code	
Albany			NY	12227	

A. Make payable to: ***New York State Corporation Tax***		Payment enclosed	
Enclose your payment. *(Detach all check stubs; see instructions for details.)*	**A**	48,750	00

Installment payment amount

1 Tax	**1**	37,500	00
2 MTA surcharge..	**2**		

Declaration of estimated tax

3 Tax	**3**	150,000	00
4 MTA surcharge..	**4**		

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

Certification: I certify that this 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 09-15-2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State ZIP code NY 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 03	Date 09-15-2024

See instructions for where to file.

NEW YORK STATE 2024

Department of Taxation and Finance
Estimated Tax for Corporations

CT-400

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

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

Employer identification number		File no.	Return type *(required)*	Tax year	
				Beginning *(mm-dd-yyyy)*	Ending *(mm-dd-yyyy)*
002190242		AA 4	CT-3	01-01-2024	12-31-2024

Business telephone number	State or country of incorporation	Date of incorporation	Installment due date
(518) 555-2627	New York	05-05-2001	12-15-2024

Legal name of corporation	Foreign corporations: date began business in NYS
CTEF400C	

Street address or PO Box	For office use only
400C WA HARRIMAN CAMPUS	

City	State	ZIP code	
Albany	NY	12227	

A. Make payable to: *New York State Corporation Tax*	Payment enclosed	
Enclose your payment. *(Detach all check stubs; see instructions for details.)*	**A**	29,250 00

Installment payment amount

1 Tax	**1**	22,500	00
2 MTA surcharge..	**2**		

Declaration of estimated tax

3 Tax	**3**	90,000	00
4 MTA surcharge..	**4**		

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)*	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 12-15-2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 03	Date 12-15-2024

See instructions for where to file.

Test 11

Begins on next page

Return to Test Chart

CT-33

NEW YORK STATE 2023

Department of Taxation and Finance

Life Insurance Corporation Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

Amended return ☐   Final return ☐

beginning 01-01-2023   ending 12-31-2023

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an **X** in the box ☐
0021900210	LL 4	(518) 555-2626		

Legal name of corporation	Trade name/DBA
CTEF33M	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
33M WA Harriman Campus	11-01-1982	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

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 *Business information* in Form CT-1.
524113	

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.)*	**A**	Payment enclosed
		27,610 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	EIN
CTEF33 Inc	111222333

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

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

Legal name of disregarded entity	EIN

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

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

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

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

Computation of tax

1	Allocated entire net income (ENI) from line 82 .... ●		× 0.071 ●	1	
2	Allocated business and investment capital from line 58 ... ●		× 0.0016 ●	2	
3	Alternative tax *(see instructions; attach computation)* .... ●	1,143,324 00	× 0.09 ●	3	
4	Minimum tax..			4	250 00
5	Allocated subsidiary capital from line 47 .... ●		× 0.0008 ●	5	
6	Life insurance company premiums *(see instructions)* .... ●	7,575,369 00	× 0.007 ●	6	
7	Total tax *(amount from line 1, 2, 3, or 4, whichever is greatest, plus lines 5 and 6)* .... ●			7	
8	**Section 1505(b) floor limitation on tax** *(see instructions)* ●	7,575,369 00	× 0.015 ●	8	
9a	Tax before EZ and ZEA tax credits *(see instructions)* .... ●			9a	
9b	EZ and ZEA tax credits claimed *(enter amount from line 100; see instructions)* .... ●			9b	
9c	Tax after EZ and ZEA tax credits *(subtract line 9b from line 9a; do not enter less than 250; see instr.)* .... ●			9c	
10	**Section 1505(a)(2) limitation on tax** *(see instructions)* .... ●	7,575,369 00	× 0.02 ●	10	
11	Tax *(see instructions)* .... ●			11	
12	Tax credits *(enter amount from line 101; see instructions)* .... ●			12	
13	Tax due *(subtract line 12 from line 11; if less than zero, enter 0)* .... ■			13	
14a					
14b					
15					
16	Total prepayments from line 99.. ●			16	
17a	Balance *(see instructions)* .... ●			17a	
17b	Additional amount *(see instructions)* .... ●			17b	
17c	Total before penalties and interest *(see instructions)* .... ●			17c	
18	Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)* ● ☐ .... ●			18	
19	Interest on late payment *(see instructions)* .... ●			19	
20	Late filing and late payment penalties *(see instructions)* .... ●			20	
21	**Balance due** *(add lines 17c through 20 and enter here; enter the payment amount on line A)* .... ■			21	
22a	**Overpayment** *(if line 13 is less than line 16, subtract line 13 from line 16)* .... ●			22a	
22b	Amount of overpayment previously credited to 2024 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 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)*
CED Company 1	7,338,800 00	25	
CED Company 2	1,310,029 00	50	
CED Company 3	674,409 00	100	
Totals from attached sheet.....................................			
30 Total *(add column D amounts; enter here and include on line 34)* .... ● **30**			

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

31	New York taxable premiums *(see instructions)*	● 31	7,575,369 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	2,465,726 00
34	New York premiums on reinsurance assumed *(see instructions)*	● 34	3,164,124 00
35	Total New York gross premiums *(add lines 31 through 34)*	● 35	
36	New York premiums ceded that are included on line 35 *(see instructions)*	● 36	5,629,849 00
37	Total New York premiums *(subtract line 36 from line 35)*	● 37	
38	Total premiums *(see instructions)*	● 38	21,627,721 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	220,572 00
42	Total wages, salaries, personal service compensation, and commissions *(see instructions)*	● 42	635,742 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	23,108,135 00				
B	100	2,148,033 00				
C	100	1,220,911 00				
D						
E						
F						
G						
H						
Totals from attached sheet.....						
46 Totals *(add amounts in columns C, D, and E)* ● 46			●	●		
47 Allocated subsidiary capital *(add column G amounts; enter here and in the first box on line 5)* ● 47						

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

	A Beginning of year	B End of year		C Average fair market value basis	
48 Total assets from annual statement *(balance sheet)* .... ●	163,660,891 00	221,070,831 00	48		
49 Fair market value adjustment *(attach computation; if negative amount, use a minus (-) sign)*	2,044,110 00	1,901,600 00	49		
50 Nonadmitted assets from annual statement *(see instr.)*	3,228,451 00	3,798,151 00	50		
51 Total assets *(add lines 48, 49, and 50)* ●			51		
52 Current liabilities *(see instructions)*	15,000,000 00	16,791,999 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** 82,495,014 00	**End of year** 76,243,062 00	56		
57 Adjusted business and investment capital *(subtract line 56 from line 55)* .... ●			57		
58 Allocated business and investment capital *(multiply line 57 by the allocation percentage from line 45; enter here and in the first box on line 2)*			58		

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

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

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

A Name and address *(give actual residence; attach separate sheet if necessary)*	B Social Security number	C Official title	D Salary and all other compensation received from corporation
Steve Perry Journey St Unit 1 San Francisco CA 94016	867530909	President	946,785 00
Neal Schon Santana Ct Unit 5 San Francisco CA 94105	250624000	Vice President	417,006 00
Totals from attached sheet			
61 Totals *(add column D amounts)* .... ● **61**			

Schedule G – Computation and allocation of ENI

62	Federal taxable income before net operating loss (NOL) deduction *(see instructions)* .... ●	62	13,562,104 00

Additions

63	Dividends-received and other special deductions *(used to compute line 62)* .... ●	63	14,755 00
64	Dividend or interest income not included in line 62 *(attach list; see instructions)* .... ●	64	30,986 00
65	Interest to stockholders: [ ] less 10% or $1,000, whichever is greater *(see instr.)*.. ●	65	
66	Adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(from line 60)* .... ●	66	
67	Deductions attributable to subsidiary capital *(attach list; see instructions)* .... ●	67	
68	New York State franchise tax deducted on federal return *(attach list; see instructions)* .... ●	68	78,590 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	55,509 00
71	Other additions *(from Form CT-225; see instructions)* .... ●	71	
72	Total *(add lines 62 through 71)* .... ●	72	

Subtractions

73	Income from subsidiary capital *(attach list; see instructions)* .... ●	73	3,869,581 00
74	Fifty percent of dividends from nonsubsidiary corporations *(attach list; see instructions)* .... ●	74	123,061 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	194,592 00
79	Other subtractions *(from Form CT-225; see instructions)* .... ●	79	
80	Total subtractions *(add lines 73 through 79)* .... ●	80	
81	ENI *(subtract line 80 from line 72)* .... ●	81	
82	Allocated ENI *(multiply line 81 by line 45; enter here and in the first box on line 1)*	82	

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

			A Premiums taxable under section 1510	B Premiums included in tax limitation/floor computation – section 1505
Life insurance companies				
83	Life insurance premiums.. ●	83	6,458,678 00	6,458,678 00
84	Accident and health insurance premiums.. ●	84	916,491 00	916,491 00
85	Other insurance premiums *(attach list)* .... ●	85	200,200 00	200,200 00
86	Total *(add lines 83, 84, and 85; enter column A total in the first box on line 6 and enter column B total in the first box on line 8)* .... ●	86		
87	Insurance corporations who receive more than 95% of their premiums from annuity contracts, ocean marine insurance, and group insurance on the elderly *(see instructions)* .... ●	87		
88	Total *(add lines 86 and 87, column B; enter total here and in the first box on line 10)* .... ●	88		

Schedule I

89	
90	
91	

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

			Date paid	Amount
92	Mandatory first installment from Form CT-300 *(see instructions)*	92	03-15-2023	40,360
93	Second installment from Form CT-400	93	06-15-2023	20,180
94	Third installment from Form CT-400	94	09-15-2023	20,180
95	Fourth installment from Form CT-400	95	12-15-2023	20,180
96	Payment with extension request from Form CT-5, line 5	96		
97	Overpayment credited from prior years *(see instructions)*		97	
98	Overpayment credited from Form CT-33-M Period		98	
99	Total prepayments *(add lines 92 through 98; enter here and on line 16)*		99	

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

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

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

Form CT-601 .. ● [ ]   Form CT-602 ..... ● [ ]

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

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

Fire insurance premiums tax credit ●		Form CT-606 ... ●		Form CT-652 ..... ●	
Form CT-33-R ..... ●	3,884	Form CT-607 ... ●		Form CT-662 .... ●	
Form CT-33.1 ... ●	19,113	Form CT-611 ... ●		Form DTF-624 ... ●	
Form CT-33.2 ... ●		Form CT-611.1 .. ●		Form DTF-630 ... ●	
Form CT-41 ... ●		Form CT-611.2 .. ●		Other credits .... ●	
Form CT-43 ... ●		Form CT-612 ... ●			
Form CT-44 ... ●		Form CT-613 ... ●			
Form CT-238 .. ●		Form CT-631 ... ●			
Form CT-249 .. ●		Form CT-633 ... ●			
Form CT-250 .. ●		Form CT-634 ... ●			
Form CT-501 .. ●		Form CT-643 ... ●			
Form CT-604 .. ●		Form CT-651 ... ●			

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 ●	
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 ●	

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)* 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	
	Email address of authorized person janedoe@taxesdoneright.com			Telephone number (518) 555-2525	Date 04-15-2024

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123234566	Preparer's PTIN or SSN 456567899	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or Excl. code	Date 04-15-2024

See instructions for where to file.

Department of Taxation and Finance

Claim for CAPCO Credit

Tax Law – Article 1 and Article 33

CT-33.1

All filers must enter tax period:

beginning	01-01-2023	ending	12-31-2023

Legal name of corporation	Employer identification number (EIN)
CTEF33M	002190210

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

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

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

Part 2 – Computation of CAPCO credit used and carried forward

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

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

A Description of CAPCO *(Attach additional sheets if necessary)*	B Total credit allocated by the Superintendent of Financial Services	C % of credit available for the current tax year	D Accumulated credit available in prior tax years	E Allocated credit available for the current tax year *(column B x column C)*
CAPCO CREIT 1	191,127 00	0.1	152,902 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)*	21	

Part 4 – Computation of CAPCO credit recapture

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

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

A Description of CAPCO *(Attach additional sheets if necessary)*	B Transferee corporation name	C EIN 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 *(column D x column E)*

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

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

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

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

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

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

Department of Taxation and Finance

Claim for Retaliatory Tax Credits

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

CT-33-R

All filers must enter tax period:

	beginning	01-01-2023	ending	12-31-2023

Legal name of corporation	Employer identification number
CTEF33M	002190210

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

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

For tax years before 2021, attach separate computation.		A 2021	B 2022	C 2023
1 Tax less credits *(except for section 1511(c) retaliatory tax credit)*	1	130,549 00	98,902 00	132,395 00
2 Section 1511(c) retaliatory tax credit claimed in 2021 and 2022	2	1,282 00	1,290 00	
3 Balance *(subtract line 2 from line 1)*	3			
4 90% of retaliatory taxes paid in 2023 on 2021 premiums and income *(line 4 may not exceed line 3, column A)* ●	4	0 00		
5 90% of retaliatory taxes paid in 2023 on 2022 premiums and income *(line 5 may not exceed line 3, column B)* ●	5		2,057 00	
6 90% of retaliatory taxes paid in 2023 on 2023 premiums and income *(line 6 may not exceed line 1, column C)* ●	6			1,827 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 2021, attach separate computation.		A 2021	B 2022	C 2023
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 2021 and 2022	10			
11 Balance *(subtract line 10 from line 9)*	11			
12 90% of retaliatory taxes paid to other states in 2023 because of 2021 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 2023 because of 2022 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 2023 because of 2023 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

CT-399

NEW YORK STATE 2023

Tax Law – Articles 9-A and 33

Legal name of corporation	Employer identification number
CTEF33M	002190210

Part 1 – Computation of New York State depreciation modifications when computing New York State taxable income

List only depreciable property that requires or is entitled to a depreciation modification when computing New York State taxable income *(see Form CT-399-I, Instructions for Form CT-399)*.

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

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

Item	Property
A	
B	
C	
D	
E	
F	
G	
H	
I	
J	
K	
L	
M	
N	
O	
P	
Q	

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

Section B – Property qualified under IRC section 168(k)(2) for federal special depreciation *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

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

Item	Property
A	
B	
C	
D	
E	
F	
G	
H	
I	
J	
K	
L	
M	

A Item	B Date placed in service *(mm-dd-yy)*	C Cost or other basis *(see instructions)*	D Accumulated federal depreciation *(see instructions)*	E Federal depreciation deduction *(see instructions)*	F Method of figuring NYS depreciation *(see instructions)*	G Life or rate *(see instr.)*	H Accumulated NYS depreciation *(see instructions)*	I Allowable NYS depreciation
A	- -							
B	- -							
C	- -							
D	- -							
E	- -							
F	- -							
G	- -							
H	- -							
I	- -							
J	- -							
K	- -							
L	- -							
M	- -							
Amounts from attached list, if any								
2 Totals of Section B	2							
3 Add lines 1 and 2 in columns C, D, E, H, and I *(see instr)*	3							

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

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

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

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

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

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

Item	Property
A	Property One
B	Property Two
C	
D	
E	
F	
G	
H	

A Item	B Date placed in service (mm-dd-yy)	C Total federal depreciation deduction taken (see instructions)	D Total New York State depreciation taken (see instructions)	E Adjustment (if C is larger than D, column C - column D; see instructions)	F Adjustment (if D is larger than C, column D - column C; see instructions)
A	02 - 01 - 19	232,485 00	37,893 00		
B	03 - 01 - 20	8,680 00	64,189 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 New York State taxable income		A Federal	B New York State
6 Enter amount from line 3, column E...	**6**		
7 Enter amount from line 3, column I	**7**		
8 Enter amount from line 4...	**8**		
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:**

If you file Form:	Enter the amount from line 10, column A, on Form:	Enter the amount from line 10, column B, on Form:
CT-3	CT-225, Schedule A	CT-225, Schedule B
CT-3-A	CT-225-A, Schedule A	CT-225-A, Schedule B
CT-3-A/BC	CT-225-A/B, Schedule A	CT-225-A/B, Schedule B
CT-3-S	CT-34-SH, line 2	CT-34-SH, line 4
CT-33	CT-33, line 70	CT-33, line 78
CT-33-A	CT-33-A, line 73	CT-33-A, line 82
CT-33-A/B	CT-33-A/B, line 73	CT-33-A/B, line 82

CT-33-M

NEW YORK STATE 2023

Department of Taxation and Finance

Insurance Corporation MTA Surcharge Return

Tax Law – Article 33, Section 1505-a

Amended return ☐

All filers must enter tax period: beginning 01-01-2023 **ending** 12-31-2023

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

Legal name of corporation	Trade name/DBA
CTEF33M	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
33M WA Harriman Campus	11-01-1982	

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 *Business information* in Form CT-1.

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

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

	Payment enclosed
A	292|00

Computation of MCTD allocation percentage

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

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

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

3a	Net New York State premiums *(from Form CT-33, line 37, or CT-33-A, line 40, column E)*	**3a**		
3b	MCTD premiums included on line 3a *(see instructions)*	**3b**	2,653,364|00	
4	MCTD premium percentage *(divide line 3b by line 3a)* ●	**4**		%
5	Weighted MCTD premium percentage *(multiply line 4 by nine)*	**5**		%
6a	New York State wages *(from Form CT-33, line 41, or CT-33-A, line 44, column E)*	**6a**		
6b	MCTD wages included on line 6a *(see instructions)*	**6b**		
7	MCTD wage percentage *(divide line 6b by line 6a)* ●	**7**		%
8	Total MCTD percentages *(add lines 5 and 7)*	**8**		%
9	MCTD allocation percentage *(divide line 8 by ten; if line 4 or line 7 is 0, see instructions)* ●	**9**		%

Computation of MTA surcharge

10	Net New York State franchise tax *(from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)* ●	**10**	
11	Allocated tax *(Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)* ●	**11**	
12	MTA surcharge before MTA surcharge retaliatory tax credit *(multiply line 11 by 17% (.17))* ●	**12**	
13	MTA surcharge retaliatory tax credit *(see instructions)* ●	**13**	
14	Total MTA surcharge due *(subtract line 13 from line 12)*	**14**	
15a, 15b, 16			
17	Total prepayments *(from line 45)*	**17**	
18a	Balance *(see instructions)* ●	**18a**	
18b	Additional amount *(see instructions)* ●	**18b**	
18c	Total before penalties and interest *(see instructions)* ●	**18c**	
19	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ● ☐ ●	**19**	
20	Interest on late payment *(see instructions)* ●	**20**	
21	Late filing and late payment penalties *(see instructions)* ●	**21**	
22	Balance due *(add lines 18c through 21 and enter here; enter the payment amount on line A above)*	**22**	

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

23a	Overpayment *(if line 14 is less than line 17, subtract line 14 from line 17; see instructions)* ...... ● **23a**	
23b	Amount of overpayment previously credited to 2024 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 2018, attach separate computation		A 2018	B 2019	C 2020	D 2021	E 2022
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 2018 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 2019 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 2020 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 2021 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 2022 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**	03-15-2023	3,200 00
40a	Second installment from Form CT-400	**40a**	06-15-2023	1,600 00
40b	Third installment from Form CT-400	**40b**	09-15-2023	1,600 00
40c	Fourth installment from Form CT-400	**40c**	12-15-2023	1,600 00
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	**41**		
42	Overpayment credited from prior years *(see instructions)*	**42**		
43	Add lines 39 through 42 .... ●	**43**		
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A [Period_____] .... ●	**44**		
45	Total prepayments *(add lines 43 and 44; enter here and on line 17)*	**45**		

Third – party designee *(see instructions)*	Yes [X] No [ ]	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 04-15-2024

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 45678912	
	Signature of individual preparing this return	Address 315 RETURN PARKWAY		City Albany	State NY	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or ■	Excl. code ■	Date 04-15-2024

See instructions for where to file.

Test 12

Begins on next page

NEW YORK STATE 2023

CT-33-C

Department of Taxation and Finance

Captive Insurance Company Franchise Tax Return

Tax Law – Article 33

Amended return ☐

All filers must enter tax period:
beginning 01-01-2023 ending 12-31-2023

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an **X** in the box
002190244	LL 7	(518) 555-2626	X

Legal name of corporation: CTEF33C

Trade name/DBA:

Mailing address:

State or country of incorporation: New York

Care of (c/o):

Number and street or PO Box: 33C WA Harriman Campus

Date of incorporation: 12-05-2007

Foreign corporations: date began business in NYS

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

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 *Business information* in Form CT-1.

NYS principal business activity: Insurance Agencies and 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.)   **A**   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**
2 $20,000,001-$40,000,000 of gross direct premiums .....●	20,000,000 00	× 0.003	**2**
3 $40,000,001-$60,000,000 of gross direct premiums .....●	20,000,000 00	× 0.002	**3**
4 Excess of $60,000,000 of gross direct premiums..........●	30,040,798 00	× 0.00075	**4**

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

5 First $20,000,000 of reinsurance premiums ....●	20,000,000 00	× 0.00225	**5**
6 $20,000,001-$40,000,000 of reinsurance premiums .....●	20,000,000 00	× 0.0015	**6**
7 $40,000,001-$60,000,000 of reinsurance premiums .....●	13,711,069 00	× 0.0005	**7**
8 Excess of $60,000,000 of reinsurance premiums..........●		× 0.00025	**8**

Computation of tax

9 Tax due based upon premiums (add lines 1 through 8) ....●	**9**	
10 Minimum tax...	**10**	5,000 00
11 Tax due (enter the greater of line 9 or 10)	**11**	
12a		
12b		
13		
14 Total prepayments from line 27...●	**14**	
15a Balance (see instructions) ....●	**15a**	
15b Additional amount (see instructions) ....●	**15b**	
15c Total before penalties and interest (see instructions) ....●	**15c**	
16 Estimated tax penalty (see instructions; mark an **X** in the box if Form CT-222 is attached) ● ☐ ....●	**16**	
17 Interest on late payment (see instructions) ....●	**17**	
18 Late filing and late payment penalties (see instructions) ....●	**18**	
19 **Balance due** (add lines 15c through 18 and enter here; enter the payment amount on line A above)	**19**	
20a **Overpayment** (if line 11 is less than line 14, subtract line 11 from line 14) ....●	**20a**	
20b Amount of overpayment previously credited to 2024 MFI (see instructions) ....●	**20b**	
20c Balance of overpayment available (see instructions) ....●	**20c**	
21 Amount of overpayment to be credited to next period ....●	**21**	20,000 00
22 Refund of overpayment (subtract line 21 from line 20c) ....●	**22**	80,613 00

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

			Date paid	Amount
23	Mandatory first installment from Form CT-300 *(see instructions)*	23	03-15-2023	90,000 00
24a	Second installment from Form CT-400	24a	06-15-2023	90,000 00
24b	Third installment from Form CT-400	24b	09-15-2023	90,000 00
24c	Fourth installment from Form CT-400	24c	12-15-2023	90,000 00
25	Payment with extension request *(from Form CT-5, line 5)*	25		
26	Overpayment credited from prior years *(see instructions)*		26	25,000 00
27	Total prepayments *(add lines 23 through 26; enter here and on line 14)*		27	

Have you been audited by the Internal Revenue Service in the past 5 years? .... Yes [X]   No [ ]
(if Yes, list years) 2019

Third – party designee *(see instructions)*	Yes [X] No [ ] 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 04-15-2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654321	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912 or	Excl. code	Date 04-10-2024

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

CT-33-NL

2023

NEW YORK STATE

Department of Taxation and Finance

Non-Life Insurance Corporation Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

beginning 01-01-2023 ending 12-31-2023

Amended return ☐ Final return ☐

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 ☐

Legal name of corporation: CTEF33NL

Trade name/DBA

Mailing address

State or country of incorporation: NEW YORK

Care of (c/o)

Number and street or PO Box: 33NL WA Harriman Campus

Date of incorporation: 11-15-2002

Foreign corporations: date began business in NYS

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)
Albany	NY	12227	

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 *Business information* in Form CT-1.

NYS Principal business activity: Insurance Agencies and Brokerages

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

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

A	Payment enclosed
	7,178 00

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

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

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

If *Yes*, list years: _____

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

Name: CTEF33NL, INC   EIN: 002190209

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

Name: CTEF33NL12, INC   EIN: 111345678

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

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

Legal name of disregarded entity

EIN

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

Computation of tax

1	Accident and health insurance premiums from line 34 *(see instr.)* ●	× 0.0175 ●	**1**	
2	Other non-life insurance company premiums from line 35 *(see instr.)* ●	× 0.02 ●	**2**	
3	Total tax on premiums *(add lines 1 and 2)* ●		**3**	
4	Minimum tax		**4**	250 00
5	Tax due before credits *(line 3 or line 4 amount, whichever is greater)* ●		**5**	
6	Tax credits *(enter amount from line 47)* ●		**6**	
7	Tax due *(subtract line 6 from line 5)*		**7**	
8a				
8b				
9				
10	Total prepayments from line 46 ●		**10**	
11a	Balance *(see instructions)* ●		**11a**	
11b	Additional amount *(see instructions)* ●		**11b**	
11c	Total before penalties and interest *(see instructions)* ●		**11c**	
12	Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)* ● ☐ ●		**12**	
13	Interest on late payment *(see instructions)* ●		**13**	
14	Late filing and late payment penalties *(see instructions)* ●		**14**	
15	**Balance due** *(add lines 11c through 14 and enter here; enter the payment amount on line A on page 1)*		**15**	
16a	**Overpayment** *(if line 7 is less than line 10, subtract line 7 from line 10)* ●		**16a**	
16b	Amount of overpayment previously credited to 2024 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 Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % *(see instr.)*	D Reinsurance premiums allocated to New York State *(column B × column C)*
CEDING 1	1,419,457 00	57.00	
CEDING 2	4,205,837 00	76.00	
CEDING 3	2,900,208 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**	5,937,860 00
26	New York ocean marine premiums *(see instructions)*	**26**	78,361 00
27	New York premiums for annuity contracts and insurance for the elderly *(see instr.)*	**27**	137,520 00
28	New York premiums on reinsurance assumed *(see instructions)*	**28**	6,905,735 00
29	Total New York gross premiums *(add lines 25 through 28)*	**29**	
30	New York premiums ceded that are included on line 29 *(see instructions)*	**30**	1,984,237 00
31	Total New York premiums *(subtract line 30 from line 29)*	**31**	
32	Total premiums *(see instructions)*	**32**	99,086,880 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**	2,317,891 00
35	Other non-life insurance premiums *(enter here and in the first box on line 2)*	**35**	3,619,971 00

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

36	New York gross direct premiums	**36**	5,784,090 00
37	Total gross direct premiums	**37**	40,540,071 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**	03-15-2023	39,760 00
40	Second installment from Form CT-400	**40**	06-15-2023	19,880 00
41	Third installment from Form CT-400	**41**	09-15-2023	19,880 00
42	Fourth installment from Form CT-400	**42**	12-15-2023	19,879 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 [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 CT-662 .... ●		
Form CT-238 .... ●	6,386		Form DTF-624 .... ●		
Form CT-249 .... ●			Form DTF-630 .... ●		
Form CT-250 .... ●			Other credits .... ●		
Form CT-501 .... ●					
Form CT-601 .... ●					
Form CT-602 .... ●					
Form CT-604 .... ●					
Form CT-606 .... ●					
Form CT-607 .... ●					
Form CT-611 .... ●					
Form CT-611.1 .... ●					
Form CT-611.2 .... ●					
Form CT-612 .... ●					
Form CT-613 .... ●					
Form CT-631 .... ●					

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

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

Amended return information

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

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

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

Third – party designee *(see instructions)*	Yes ☒ No ☐	Designee's name *(print)* Bill Smith		Designee's phone number (518)555-2626	
	Designee's email address billsmith@taxesdoneright.com			PIN	45678

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

Authorized person	Printed name of authorized person Jane Doe	Signature of authorized person		Official title President	
	Email address of authorized person janedoe@ctef33nl.com		Telephone number (518)555-2626		Date 04/15/2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 987766555	Preparer's PTIN or SSN 654356677	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or 45678912	Excl. code	Date 04/15/2024

See instructions for where to file.

Department of Taxation and Finance

Claim for Rehabilitation of Historic Properties Credit

CT-238

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

All filers must enter tax period:

	beginning	01-01-2023	ending	12-31-2023

Legal name of corporation	Employer identification number (EIN)
CTEF33NL	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 ● [X] No [ ]

C corporations

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

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

New York S corporations

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

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

Part 1 – Certified historic structure information and credit amounts *(attach additional forms 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	2019-06-15
2	222 Project Parkway, Albany, NY 12227	22116XWZ2	2021-09-25
3			

Schedule B – Certified historic structure credit amounts

Property	Small project *(see instructions)*	A Qualified rehabilitation expenditures	B Multiply column A by 20% (0.2)	C **Small projects only:** Multiply column B by 150% (1.5) *(see instr.)*	D Allowable credit amount *(see instructions)*
1	[X]	17,503 00			
2	[X]	7,223 00			
3	[ ]				
Total from any additional forms .... ●					

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

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

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

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

19 Federal recapture amount on New York property... ●	**19**		31,271 00
20 Amount of federal credit on New York property originally allowed .... ●	**20**		67,240 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**		9,086 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 forms as necessary)*

Name of partnership	Partnership's EIN	Project number	Credit amount allocated
Partner 1 ●	164578435	22518XWZ4 ●	3,192 00
●		●	
●		●	
●		●	
Total from any additional forms .... ●			
24 Total credit amount allocated from partnership(s) *(enter here and on line 2)* **24**			

CT-33-M

NEW YORK STATE 2023

Department of Taxation and Finance

Insurance Corporation MTA Surcharge Return

Tax Law – Article 33, Section 1505-a

Amended return ☐

All filers must enter tax period: beginning **01-01-2023** ending **12-31-2023**

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an **X** in the box
002190209	LL 4	(518) 555-2626	☐

Legal name of corporation	Trade name/DBA
CTEF33NL	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
33M WA Harriman Campus	11-01-1982	

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 *Business information* in Form CT-1.

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

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

	Payment enclosed
A	806|00

Computation of MCTD allocation percentage

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

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

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

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

Computation of MTA surcharge

10	Net New York State franchise tax *(from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)* ●	**10**	
11	Allocated tax *(Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)*	**11**	
12	MTA surcharge before MTA surcharge retaliatory tax credit *(multiply line 11 by 17% (.17))* ●	**12**	
13	MTA surcharge retaliatory tax credit *(see instructions)* ●	**13**	
14	Total MTA surcharge due *(subtract line 13 from line 12)*	**14**	
15a, 15b, 16			
17	Total prepayments *(from line 45)*	**17**	
18a	Balance *(see instructions)* ●	**18a**	
18b	Additional amount *(see instructions)* ●	**18b**	
18c	Total before penalties and interest *(see instructions)* ●	**18c**	
19	Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)* ● ☐ ●	**19**	
20	Interest on late payment *(see instructions)* ●	**20**	
21	Late filing and late payment penalties *(see instructions)* ●	**21**	
22	Balance due *(add lines 18c through 21 and enter here; enter the payment amount on line A above)*	**22**	

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

23a	Overpayment *(if line 14 is less than line 17, subtract line 14 from line 17; see instructions)* ...... ●	**23a**	
23b	Amount of overpayment previously credited to 2024 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 2018, attach separate computation		A 2018	B 2019	C 2020	D 2021	E 2022
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 2018 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 2019 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 2020 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 2021 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 2022 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**	03-15-2023	4,096 00
40a	Second installment from Form CT-400	**40a**	06-15-2023	2,048 00
40b	Third installment from Form CT-400	**40b**	09-15-2023	2,048 00
40c	Fourth installment from Form CT-400	**40c**	12-15-2023	2,048 00
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	**41**		
42	Overpayment credited from prior years *(see instructions)*	**42**		
43	Add lines 39 through 42 .... ●	**43**		
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A [Period] .... ●	**44**		
45	Total prepayments *(add lines 43 and 44; enter here and on line 17)*	**45**		

Third – party designee *(see instructions)*	Yes [X] No [ ]	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) 518-555-2626	Date 04-15-2024
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 State NY	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 45678912	Date 04-15-2024

See instructions for where to file.

Test 14

Begins on next page

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

2023

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2023. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return ☐ **Amended return** ☐	beginning 01-01-2023 ending 12-31-2023

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an **X** in the box ☐
002190321	AA 4	(518) 555-1212	

Legal name of corporation	Trade name/DBA
CTEF3M222	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
3M WA Harriman Campus	01-01-2020	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
New York	NY	10001		

Principal business activity in NYS	NAICS business code number (from NYS Pub 910)
Marketing	541910

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

A. Pay amount shown on Part 2, line 19c. Make payable to: ***New York State Corporation Tax*** Attach your payment here. *(Detach all check stubs; see instructions for details.)*

	Payment enclosed
A	4,068 58

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

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

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* .... **D** Yes • ☐ 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 ☒ No ☐	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555-2525
		Designee's email address johndoe@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 04-15-2024

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	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 455678912 or Excl. code	Date 04-15-2024

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** [X]
   If you marked this box, complete line 6a below and Section B, line 1.
   6a Total capital contributions .... ● **6a** [117,500 | 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** [20]
2 Wages paid to New York State employees .... ● **2** [1,000,000]
3 Number of business establishments in New York State .... ● **3** [1]
4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box.................. ● **4** [X]
5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box .... ● **5** [ ]
   5a If you marked the line 5 box, use line 5a to report the applicable exception   **Number**   **Amount**
      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-REIT
  1120 ● [X]   1120 consolidated ● [ ]   or 1120-RIC ▮ [ ]   1120S ● [ ]   1120F ● [ ]   1120-H ▮ [ ]

2 **Amended return –** If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation: Failure to meet investment capital holding period ● [ ]

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

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

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

  CT-3.1 ● [ ]   CT-3.2 ● [ ]   CT-3.3 ● [ ]   CT-3.4 ● [X]   CT-60 ● [ ]   CT-225 ● [ ]   CT-227 ● [X]
  Other *(identify)*: _____ ● [ ]

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. .... ● **4** [ ]
5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box .... ● **5** [ ]
6 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60 .... ● [ ]
7 **Revoking a commonly owned group election** *(only applies in the first year you revoke the election)* – If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box .... ● [ ]

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)* ●	1a	
1b	Capital base tax *(from Part 4, line 15; see instructions)* ●	1b	
1c	Fixed dollar minimum tax *(see instr)* ● 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)* ● X ●	5	
6	Interest on late payment *(see instructions)* ●	6	
7	Late filing and late payment penalties *(see instructions)* ●	7	
8	Total penalties and interest *(add lines 5, 6, and 7)* ●	8	

Voluntary gifts/contributions

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

Prepayments

11	Mandatory first installment from Form CT-300 *(see instructions)*	11	
12	Second installment *(from Form CT-400)*	12	
13	Third installment *(from Form CT-400)*	13	
14	Fourth installment *(from Form CT-400)*	14	
15	Payment with extension request *(from Form CT-5, line 5)*	15	
16	Overpayment credited from prior years *(see instr.)* Period	16	
17	Overpayment credited from CT-3-M 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 2024 MFI ●	19b	
19c	Balance due	19c	
20a	Excess prepayments ●	20a	
20b	Amount previously credited to 2024 MFI ●	20b	
20c	Overpayment ●	20c	
21	Amount of overpayment to be credited to next period	21	
22	Balance of overpayment available *(subtract line 21 from line 20c)* ●	22	
23	Amount of overpayment to be credited to Form CT-3-M ●	23	
24	Balance of overpayment to be refunded *(subtract line 23 from line 22)*	24	
25	Unused tax credits to be refunded	25	
26	Unused tax credits applied to next period	26	

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

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

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

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

		A Beginning of year		B End of year		C Average value	
1	Total assets from federal return .... ●	1	3,378,624 00		4,427,731 00		
2	Real property and marketable securities included on line 1	2	535,000 00		535,000 00		
3	Subtract line 2 from line 1	3						
4	Real property and marketable securities at fair market value	4	535,000 00		535,000 00		
5	Adjusted total assets *(add lines 3 and 4)*	5						
6	Total liabilities	6	1,302,527 00		1,686,417 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		7,165,094 00
2 Sales of electricity .... ●	2		
3 Net gains from sales of real property .... ●	3		
Section 210-A.3			
4 Rentals of real and tangible personal property .... ●	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property .... ●	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event .... ●	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products .... ●	7		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an *X* in the box *(see instructions)* .... ●	8		
Section 210-A.5(a)(2) – Mark an *X* in each box that is applicable *(see line 8 instructions)*			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property .... ●	9		
10 Net gains from sales of loans secured by real property .... ●	10		
11 Interest from loans **not** secured by real property (QFI ● ☐) .... ●	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐) ●	12		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt .... ●	13		
14			
15 Interest from NYS and its political subdivisions debt .... ●	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt ...... ●	16		
17 Interest from other states and their political subdivisions debt .... ●	17		
18 Net gains from other states and their political subdivisions debt .... ●	18		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt ●	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange .... ●	20		
21 Net gains from all other asset-backed securities .... ●	21		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds .... ●	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange .... ●	23		
24 Net gains from other corporate bonds .... ●	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements ●	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds .... ●	26		
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities .... ●	27		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains .... ●	28		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
29 Interest from other financial instruments .... ●	29		
30 Net gains and other income from other financial instruments .... ●	30		

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

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

Calculation of business apportionment factor

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

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 ....• ☐	CT-607 ....• ☐	CT-651 ......• ☐
CT-40 ....• ☐	CT-611 ....• ☐	CT-652 ......• ☐
CT-41 ....• ☐	CT-611.1 .....• ☐	CT-654 ......• ☐
CT-43 ....• ☐	CT-611.2 .....• ☐	CT-655........• ☐
CT-44 ....• ☐	CT-612 ....• ☐	CT-656........• ☐
CT-46 ....• ☐	CT-613 ....• ☐	CT-657........• ☐
CT-47 ....• ☐	CT-631 ....• ☐	CT-658........• ☐
CT-236 ....• ☐	CT-633 ....• ☐	CT-660........• ☐
CT-238 ....• ☐	CT-634 ....• ☐	CT-661........• ☐
CT-239 ....• ☐	CT-635 ....• ☐	CT-662........• ☐
CT-241 ....• ☐	CT-636 ....• ☐	DTF-621 .....• ☐
CT-242 ....• ☐	CT-637 ....• ☐	DTF-622 .....• ☐
CT-246 ....• ☐	CT-638 ....• ☐	DTF-624 .....• ☐
CT-248 ....• ☐	CT-640 ....• ☐	DTF-630 .....• ☐
CT-249........• ☐	CT-641 ....• ☐	Other credits • ☐
CT-250 ....• ☐	CT-642 ....• ☐	
CT-261 ....• ☐	CT-643 ....• ☐	
CT-501 ....• ☐	CT-644 ....• ☐	
CT-601 ....• ☐	CT-645 ....• ☐	
CT-602 ....• ☐	CT-646 ....• ☐	
CT-603 ....• ☐	CT-647 ....• ☐	
CT-604 ....• ☐	CT-648 ....• ☐	
CT-605 ....• ☐	CT-649 ....• ☐	
CT-606 ....• ☐	CT-650 ......• ☐	

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

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

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

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

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

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE
2023

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

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

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

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I *(see instructions)* .... ● **1**

2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year *(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)* .... ● **2**

3 Subtract line 2 from line 1 .... ● **3**

4 NOLD that is required to be utilized, if available *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)* .... ● **4**

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

5a NOL carryforward from prior year's Form CT-3.4 .... ● **5a** 25,721 00

5b NOL carryforwards from **new** members who entered the group during the current tax year .... ● **5b**

NOL carryback *(see instructions)*

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

5c Total NOL carryback *(add column C amounts)* .... ● **5c**

5d Subtotal *(add lines 5a, 5b, and 5c)* .... ● **5d**

5e NOL carryforwards that have expired .... ● **5e**

5f NOL carryforwards unavailable for use in the current tax year ..... ● **5f**

5g Add lines 5e and 5f .... ● **5g**

5 Total NOLs available to be used in the current tax year *(subtract line 5g from line 5d)* .... ● **5**

6 NOL to be used in the current tax year .... ● **6**

Computation of NOL carryforward *(see instructions)*

7a NOL incurred in the current tax year .... ● **7a**

7b Net NOLs available *(add lines 5, 5f, and 7a)* .... ● **7b**

7c NOL carryforwards from members **who left** the group during the current tax year .... ● **7c**

7d Add lines 6 and 7c .... ● **7d**

7 NOL available to be carried forward *(subtract line 7d from 7b)* .... ● **7**

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

A Tax period beginning and ending dates		B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A		C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
2023-01-01	2023-12-31	74,380	00	12-31-22
2022-01-01	2022-12-31	-25,721	00	
2021-01-01	2021-12-31	192,205	00	12-31-20
2020-01-01	2020-12-31	-3,601	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
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐

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)*

Department of Taxation and Finance

New York State Voluntary Contributions

CT-227

2023

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

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

Part 1 – Voluntary contributions *(see instructions)*

Name of fund

	Fund		Amount
1	Return a Gift to Wildlife	**1**	100
2	Breast Cancer Research	**2**	
3	Prostate Cancer	**3**	
4	9/11 Memorial	**4**	
5	Volunteer Firefighting	**5**	
6	Veterans Remembrance	**6**	
7	Women's Cancers Fund	**7**	
8	Veterans' Homes	**8**	
9	Love Your Library Fund	**9**	
10	Lupus Fund	**10**	
11	Military Family Fund	**11**	
12	ALS Research and Education	**12**	
13	Home Delivered Meals for Seniors	**13**	
14	Leukemia, Lymphoma, and Myeloma Fund	**14**	
15	Retired and Rescued Thoroughbred Race Horse Aftercare	**15**	
16	Retired and Rescued Standardbred Race Horse Aftercare	**16**	100
17	Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	**17**	100
18	Diabetes Research and Education Fund	**18**	

Part 2 – Total

1	Total *(add Part 1, lines 1 through 18; see instructions)*	**1**	

NEW YORK STATE 2023

Department of Taxation and Finance

Underpayment of Estimated Tax By a Corporation

CT-222

Tax Law – Article 27, Section 1085

Tax return filed: CT-3	**All filers must enter tax period:** beginning 01-01-2023 ending 12-31-2023

Legal name of corporation	Employer identification number
CTEF3M222	002190321

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

Part 1 – Annual payment

1	Enter your 2023 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2023 metropolitan transportation business tax (MTA surcharge) *(if both, use separate forms)*	**1**	3,500.00
2	Multiply line 1 by 91% (.91) or, if a large corporation, 100% (1.0). Large corporations enter this amount on line 5 and skip lines 3 and 4	**2**	
3	Enter your 2022 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2022 MTA surcharge ..	**3**	3,500.00
4	Enter the amount from line 101; if not using the line 9 exception, skip this line	**4**	
5	Annual payment. Enter the lesser of lines 2, 3, or 4. Large corporations, enter the line 2 amount	**5**	

Part 2 – Reasons for filing

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

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

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

		A	B	C	D
10	Installment due dates *(see instructions)*	03-15-2023	06-15-2023	09-15-2023	12-15-2023
11	Required installments *(see instructions)*	875	770	770	770
12	Estimated tax timely paid or credited for each period *(see instructions)*. For column A only, also enter the amount from this line on line 16				
13	Enter amount, if any, from line 19 of the preceding column.				
14	Add lines 12 and 13				
15	In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column.		875	1645	2415
16	In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter **0**				
17	If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter **0**		875	1645	
18	**Underpayment –** If line 16 is less than or equal to line 11, subtract line 16 from line 11. Otherwise, go to line 19 *(see instructions)*	875	770	770	770
19	**Overpayment –** If line 11 is less than line 16, subtract line 11 from line 16.				

Part 4 – Computation of the underpayment penalty *(see instructions)*	A First	B Second	C Third	D Fourth
20 Enter the date of payment or the 15th day of the 4th month after the end of the tax year, whichever is earlier *(mm-dd-yy) (see instructions)..*	04-15-2024	04-15-2024	04-15-2024	04-15-2024
Number of days:				
21 From due date of installment to the date shown on line 20				
22 On line 21 after 3/15/23 and before 4/1/23..........				
23 On line 21 after 3/31/23 and before 7/1/23..........				
24 On line 21 after 6/30/23 and before 10/1/23.......				
25 On line 21 after 9/30/23 and before 1/1/24..........				
26 On line 21 after 12/31/23 and before 4/1/24.......				
27 On line 21 after 3/31/24 and before 7/1/24..........				
28 On line 21 after 6/30/24 and before 10/1/24.......				
29 On line 21 after 9/30/24 and before 1/1/25..........				
30 On line 21 after 12/31/24 and before 3/15/25......				
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 ÷ 366 × %* × amount on line 18........				
36 On line 27 ÷ 366 × %* × amount on line 18........				
37 On line 28 ÷ 366 × %* × amount on line 18........				
38 On line 29 ÷ 366 × %* × amount on line 18........				
39 On line 30 ÷ 365 × %* × amount on line 18........				
40 Add lines 31 through 39				
41 Underpayment penalty *(see instructions)* ....●				

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

* For applicable rates, access our website or call the Corporation Tax Information Center (see *Need help?* in Form CT-1).

Schedule A, Part 1 – Adjusted seasonal installment method *(see instructions)*

Note: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. Use lines 46 through 51 below to compute the base period percentage. When appropriate, in lieu of business income, use the applicable tax base.

	A – 2020	B – 2021	C – 2022
46 Enter the period of 6 consecutive months for which the base period percentage is to be computed: ● [ ] through ● [ ]			
47 Enter the business income for the same 6 consecutive month period in preceding periods ....●			
48 Enter the total business income for the entire year in preceding periods .. ●			
49 In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48.................................	%	%	%
50 Add the percentages in line 49, columns A, B, and C; enter the result here	%		
51 Base period percentage: Divide line 50 by three; enter the result here	%	If 70% or higher, continue with Schedule A, line 52a.	

Enter business income for the following:	A	B – 1st 5 months	C – 1st 8 months	D – 1st 11 months
52a Tax year beginning in 2020				
52b Tax year beginning in 2021				
52c Tax year beginning in 2022				
53 Enter the total of the amounts that enter into the computation of the business income base for 2023 for the months delineated in each column...				
Enter business income for the following periods:		1st 6 months	1st 9 months	Entire year
54a Tax year beginning in 2020				
54b Tax year beginning in 2021				
54c Tax year beginning in 2022				
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	2022 ENI or business income (as applicable) base multiplied by 2023 ENI or business income base tax rate (as applicable) .... ●	94	
95	2022 capital base multiplied by 2023 capital tax rate... ●	95	
96	Enter the amount from line 94 or 95 as applicable...	96	
97	2022 subsidiary capital base multiplied by 2023 subsidiary capital tax rate .... ●	97	
98	Any other taxes *(see instructions)* .... ●	98	
99	Add lines 96, 97, and 98...	99	
100	2022 tax credits .... ●	100	
101	Recomputed tax *(subtract line 100 from line 99)*; enter here and on line 4..	101	

NEW YORK STATE 2023

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, 2023. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Amended return ☐	All filers must enter tax period: beginning	01-01-2023	ending	12-31-2023

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an **X** in the box ☐
002190321	AA 4	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CTEF3M222	

Mailing address	State or country of incorporation
Care of (c/o)	NY
Number and street or PO Box	Date of incorporation
3M WA Harriman Campus	01-01-2020

Foreign corporations: date began business in NYS

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 *Business information* in Form CT-1.

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

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 1,130	32

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 2024 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)* ● ☒ .... ●	**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 2024 MFI *(see instructions)* .... ●	**13b**		
13c Overpayment *(subtract line 13b from line 13a)* .... ●	**13c**		
14 Amount of overpayment to be credited to New York State franchise tax *(see instructions)* .... ●	**14**		
15 Amount of overpayment to be credited to MTA surcharge for next period *(see instructions)*	**15**		
16 Amount of overpayment to be refunded *(see instructions)*	**16**		

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

Average value of property *(see instructions)*		A MCTD	B New York State
17 Real estate owned *(see instructions)*	**17**	535,000 00	535,000 00
18 Real estate rented *(see instructions)*	**18**		
19 Inventories owned	**19**		
20 Tangible personal property owned *(see instructions)*	**20**		
21 Tangible personal property rented *(see instructions)*	**21**		
22 Total *(add lines 17 through 21 in columns A and B)* .... ●	**22**	535,000 00	535,000 00
23 MCTD property factor *(divide line 22, column A, by line 22, column B)* .... ● **23**			%

Receipts from: *(see instructions for lines 24 through 77)*		A MCTD		B New York State	
Section 210-A.2					
24 Sales of tangible personal property	24				
25 Sales of electricity	25				
26 Net gains from sales of real property	26				
Section 210-A.3					
27 Rentals of real and tangible personal property	27				
28 Royalties from patents, copyrights, trademarks, and similar intangible personal property	28				
29 Sales of rights for certain closed-circuit and cable TV transmissions of an event	29				
Section 210-A.4					
30 Sale, licensing, or granting access to digital products	30				

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

31 If this irrevocable election was made on Form CT-3 or CT-3-A , mark an **X** in the box *(see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions)*   **31** ☐

Section 210-A.5(a)(2) – Mark an **X** in each box that is applicable *(see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions)*

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

Receipts from: *(continued)*		A MCTD		B New York State	
Section 210-A.5(b)					
54 Brokerage commissions	54				
55 Margin interest earned on behalf of brokerage accounts	55				
56 Fees for advisory services for underwriting or management of underwriting	56				
57 Receipts from primary spread of selling concessions	57				
58 Receipts from account maintenance fees	58				
59 Fees for management or advisory services	59				
60 Interest from an affiliated corporation	60				
Section 210-A.5(c)					
61 Interest, fees, and penalties from credit cards	61				
62 Service charges and fees from credit cards	62				
63 Receipts from merchant discounts	63				
64 Receipts from credit card authorizations and settlement processing	64				
65 Other credit card processing receipts	65				
Section 210-A.5(d)					
66 Receipts from certain services to investment companies	66				
Section 210-A.5-a					
67 Global intangible low-taxed income	67				
Section 210-A.6					
68 Receipts from railroad and trucking business	68				
Section 210-A.6-a					
69 Receipts from the operation of vessels	69				
Section 210-A.7					
70 Receipts from air freight forwarding	70				
71 Receipts from other aviation services	71				
Section 210-A.8					
72 Advertising in newspapers or periodicals	72				
73 Advertising on television or radio	73				
74 Advertising via other means	74				
Section 210-A.9					
75 Transportation or transmission of gas through pipes	75				
Section 210-A.10					
76 Receipts from other services/activities not specified	76	7,038,804	00	7,038,804	00
Section 210-A.11					
77 Discretionary adjustments	77				
78 Total *(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	1,000,000	00	1,000,000	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				%

85

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

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person		Official title President	
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2626		Date 04-15-2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456987	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or 45678912	Excl. code	Date 04-15-2024

See instructions for where to file.

Department of Taxation and Finance

Underpayment of Estimated Tax By a Corporation

CT-222

Tax Law – Article 27, Section 1085

All filers must enter tax period:

Tax return filed: CT3M4M

beginning 01-01-2023   ending 12-31-2023

Legal name of corporation	Employer identification number
CTEF3M222	002190321

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

Part 1 – Annual payment

1	Enter your 2023 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2023 metropolitan transportation business tax (MTA surcharge) *(if both, use separate forms)*	**1**	1,050.00
2	Multiply line 1 by 91% (.91) or, if a large corporation, 100% (1.0). Large corporations enter this amount on line 5 and skip lines 3 and 4	**2**	
3	Enter your 2022 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2022 MTA surcharge	**3**	1,029.00
4	Enter the amount from line 101; if not using the line 9 exception, skip this line	**4**	
5	Annual payment. Enter the lesser of lines 2, 3, or 4. Large corporations, enter the line 2 amount	**5**	

Part 2 – Reasons for filing

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

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

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

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

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

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

		A	B	C	D
10	Installment due dates *(see instructions)*	03-15-2023	06-15-2023	09-15-2023	12-15-2023
11	Required installments *(see instructions)*	257	233	233	233
12	Estimated tax timely paid or credited for each period *(see instructions)*. For column A only, also enter the amount from this line on line 16				
13	Enter amount, if any, from line 19 of the preceding column.				
14	Add lines 12 and 13				
15	In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column.		257	490	723
16	In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter **0**				
17	If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter **0**		257	490	
18	**Underpayment –** If line 16 is less than or equal to line 11, subtract line 16 from line 11. Otherwise, go to line 19 *(see instructions)*	257	233	233	233
19	**Overpayment –** If line 11 is less than line 16, subtract line 11 from line 16.				

Part 4 – Computation of the underpayment penalty *(see instructions)*		A First	B Second	C Third	D Fourth
20	Enter the date of payment or the 15th day of the 4th month after the end of the tax year, whichever is earlier *(mm-dd-yy) (see instructions)*..	04-15-2024	04-15-2024	04-15-2024	04-15-2024
	Number of days:				
21	From due date of installment to the date shown on line 20				
22	On line 21 after 3/15/23 and before 4/1/23..........				
23	On line 21 after 3/31/23 and before 7/1/23..........				
24	On line 21 after 6/30/23 and before 10/1/23........				
25	On line 21 after 9/30/23 and before 1/1/24..........				
26	On line 21 after 12/31/23 and before 4/1/24........				
27	On line 21 after 3/31/24 and before 7/1/24..........				
28	On line 21 after 6/30/24 and before 10/1/24........				
29	On line 21 after 9/30/24 and before 1/1/25..........				
30	On line 21 after 12/31/24 and before 3/15/25......				
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 ÷ 366 × %* × amount on line 18........				
36	On line 27 ÷ 366 × %* × amount on line 18........				
37	On line 28 ÷ 366 × %* × amount on line 18........				
38	On line 29 ÷ 366 × %* × amount on line 18........				
39	On line 30 ÷ 365 × %* × amount on line 18........				
40	Add lines 31 through 39				
41	Underpayment penalty *(see instructions)* ....●				

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

* For applicable rates, access our website or call the Corporation Tax Information Center (see *Need help?* in Form CT-1).

Schedule A, Part 1 – Adjusted seasonal installment method *(see instructions)*

Note: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. Use lines 46 through 51 below to compute the base period percentage. When appropriate, in lieu of business income, use the applicable tax base.

		A – 2020	B – 2021	C – 2022
46	Enter the period of 6 consecutive months for which the base period percentage is to be computed: ● ⬛ through ● ⬛			
47	Enter the business income for the same 6 consecutive month period in preceding periods .... ●			
48	Enter the total business income for the entire year in preceding periods .. ●			
49	In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48...	%	%	%
50	Add the percentages in line 49, columns A, B, and C; enter the result here	%		
51	Base period percentage: Divide line 50 by three; enter the result here	%	If 70% or higher, continue with Schedule A, line 52a.	

Enter business income for the following:	A	B – 1st 5 months	C – 1st 8 months	D – 1st 11 months
52a Tax year beginning in 2020				
52b Tax year beginning in 2021				
52c Tax year beginning in 2022				
53 Enter the total of the amounts that enter into the computation of the business income base for 2023 for the months delineated in each column...				

Enter business income for the following periods:	A	1st 6 months	1st 9 months	Entire year
54a Tax year beginning in 2020				
54b Tax year beginning in 2021				
54c Tax year beginning in 2022				
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 2022 ENI or business income (as applicable) base multiplied by 2023 ENI or business income base tax rate (as applicable) .... ●	94	
95 2022 capital base multiplied by 2023 capital tax rate.. ●	95	
96 Enter the amount from line 94 or 95 as applicable...	96	
97 2022 subsidiary capital base multiplied by 2023 subsidiary capital tax rate .... ●	97	
98 Any other taxes *(see instructions)* .... ●	98	
99 Add lines 96, 97, and 98...	99	
100 2022 tax credits .... ●	100	
101 Recomputed tax *(subtract line 100 from line 99)*; enter here and on line 4..	101	

Test 15

Begins on next page

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

2023 NEW YORK STATE

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2023. 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:

beginning 01/01/2023 ending 12/31/2023

Final return ☐ **Amended return** ☐

Employer identification number (EIN)	File number	Business telephone number	
002190214	AA1	(518)555-2626	If you claim an overpayment, mark an **X** in the box .... ☒

Legal name of corporation	Trade name/DBA
CTEF37	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
37 WA Harriman Campus	04/12/2009	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

Principal business activity in NYS	NAICS business code number (from **NYS Pub 910**)
Mortgage Loan brokers	522310

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

A. Pay amount shown on Part 2, line 19c. Make payable to: **New York State Corporation Tax**
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A**

Payment enclosed

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

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

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* .... **D** Yes • ☐ 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 ☒ No ☐	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 04/15/2024

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany / State NY / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912 Excl. code	Date 04/15/2024

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** | 200

2 Wages paid to New York State employees .... ● **2** | 25,500,525

3 Number of business establishments in New York State .... ● **3** | 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 .... **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 ● [x]   1120 consolidated ● [ ]   1120-REIT or 1120-RIC [ ]   1120S ● [ ]   1120F ● [ ]   1120-H [ ]

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

Failure to meet investment capital holding period ● [ ]

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

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

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

CT-3.1 ● [ ]   CT-3.2 ● [ ]   CT-3.3 ● [ ]   CT-3.4 ● [x]   CT-60 ● [ ]   CT-225 ● [ ]   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** | 4

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

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

7 **Revoking a commonly owned group election** *(only applies in the first year you revoke the election)* **–** If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an *X* in the box .... ● [ ]

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)* .... ●	1a		
1b	Capital base tax *(from Part 4, line 15; see instructions)* .... ●	1b		
1c	Fixed dollar minimum tax *(see instr)* ● [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)* .... ● ☐ ●	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	2,500,000.	
12	Second installment *(from Form CT-400)*	12	2,500,000.	
13	Third installment *(from Form CT-400)*	13	2,500,000.	
14	Fourth installment *(from Form CT-400)*	14	2,500,000.	
15	Payment with extension request *(from Form CT-5, line 5)*	15		
16	Overpayment credited from prior years *(see instr.)* [Period]	16		
17	Overpayment credited from CT-3-M [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 2024 MFI .... ●	19b	
19c	Balance due .... ▌	19c	
20a	Excess prepayments .... ●	20a	
20b	Amount previously credited to 2024 MFI .... ●	20b	
20c	Overpayment .... ●	20c	
21	Amount of overpayment to be credited to next period .... ▌	21	
22	Balance of overpayment available *(subtract line 21 from line 20c)* ..... ●	22	
23	Amount of overpayment to be credited to Form CT-3-M .... ●	23	
24	Balance of overpayment to be refunded *(subtract line 23 from line 22)* ..... ▌	24	
25	Unused tax credits to be refunded .... ▌	25	
26	Unused tax credits applied to next period .... ▌	26	

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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)* ●	1	30,100,100
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**	5,120,120,120	6,135,135,135	
2	Real property and marketable securities included on line 1 .... **2**			
3	Subtract line 2 from line 1 .... **3**	5,120,120,120	6,135,135,135	
4	Real property and marketable securities at fair market value **4**			
5	Adjusted total assets *(add lines 3 and 4)* **5**	5,120,120,120	6,135,135,135	
6	Total liabilities **6**	200,000,000	400,000,000	
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	2,000,000	2,000,000
2 Sales of electricity ●	2		
3 Net gains from sales of real property ●	3		
Section 210-A.3			
4 Rentals of real and tangible personal property ●	4	700,000	700,000
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property ●	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event ●	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products ●	7		

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property ●	9	1,000,000	1,000,000
10 Net gains from sales of loans secured by real property ●	10		
11 Interest from loans **not** secured by real property (QFI ● ☐) ●	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐) ●	12		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt ●	13		
14			
15 Interest from NYS and its political subdivisions debt ●	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt ●	16		
17 Interest from other states and their political subdivisions debt ●	17		
18 Net gains from other states and their political subdivisions debt ●	18		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt ●	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange ●	20		
21 Net gains from all other asset-backed securities ●	21		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds ●	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange ●	23		
24 Net gains from other corporate bonds ●	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements ●	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds ●	26		
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities ●	27		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains ●	28		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
29 Interest from other financial instruments ●	29		
30 Net gains and other income from other financial instruments ●	30		

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

			A – New York State	B – Everywhere
Section 210-A.5(b)				
31	Brokerage commissions .... ●	31	250,000,000	250,000,000
32	Margin interest earned on behalf of brokerage accounts .... ●	32	115,115,150	115,115,150
33	Fees for advisory services for underwriting or management of underwriting ●	33	225,500,500	225,500,500
34	Receipts from primary spread of selling concessions .... ●	34	2,125,125	2,125,125
35	Receipts from account maintenance fees .... ●	35		
36	Fees for management or advisory services .... ●	36		
37	Interest from an affiliated corporation .... ●	37		
Section 210-A.5(c)				
38	Interest, fees, and penalties from credit cards .... ●	38		
39	Service charges and fees from credit cards .... ●	39		
40	Receipts from merchant discounts .... ●	40		
41	Receipts from credit card authorizations and settlement processing .. ●	41		
42	Other credit card processing receipts .... ●	42		
Section 210-A.5(d)				
43	Receipts from certain services to investment companies .... ●	43		
Section 210-A.5-a				
44	Global intangible low-taxed income	44	0 |00	
Section 210-A.6				
45	Receipts from railroad and trucking business .... ●	45		
Section 210-A.6-a				
46	Receipts from the operation of vessels .... ●	46		
Section 210-A.7				
47	Receipts from air freight forwarding .... ●	47		
48	Receipts from other aviation services .... ●	48		
Section 210-A.8				
49	Advertising in newspapers or periodicals .... ●	49		
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	200,000	200,000
Section 210-A.11				
54	Discretionary adjustments .... ●	54		
Total receipts				
55	Add lines 1 through 54 in columns A and B .... ●	55		

Calculation of business apportionment factor

56 New York State business apportionment factor *(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	500,525	CT-607		CT-651	
CT-40		CT-611		CT-652	
CT-41		CT-611.1		CT-654	
CT-43		CT-611.2		CT-655	
CT-44		CT-612		CT-656	
CT-46		CT-613		CT-657	
CT-47		CT-631		CT-658	
CT-236		CT-633		CT-660	
CT-238	625,230	CT-634		CT-661	
CT-239		CT-635		CT-662	
CT-241		CT-636		DTF-621	
CT-242		CT-637		DTF-622	
CT-246		CT-638		DTF-624	
CT-248		CT-640		DTF-630	
CT-249		CT-641		Other credits	
CT-250		CT-642			
CT-261		CT-643			
CT-501		CT-644			
CT-601		CT-645			
CT-602		CT-646			
CT-603		CT-647			
CT-604	809,617	CT-648			
CT-605		CT-649			
CT-606	30,000	CT-650			

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	Employer identification number (EIN)
CTEF37	002190214

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

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

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* 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**	6,000
5b NOL carryforwards from **new** members who entered the group during the current tax year .... ●	**5b**	

NOL carryback *(see instructions)*

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

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

Computation of NOL carryforward *(see instructions)*

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

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A		C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01/01/2023-12/31/2023	30,100,100		
01/01/2022-12/31/2022	-6,000		
01/01/2021-12/31/2021	20,000		
01/01/2022012/31/2020	43,000		
01/01/2019-12/31/2019	21,000		
01/01/2018-12/31/2018	19,245		
01/01/2017-12/31/2017	2,000		
01/01/2016-12/31/2016	15,000		12/31/2015
01/01/2015-12/31/2015	-22,100		

*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
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐

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	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

NEW YORK STATE 2023

All filers must enter tax period:

beginning 01/01/2023   ending 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF37	002190214

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

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

1	Servicing mortgages credit *(from your state of New York mortgage agency (SONYMA) letter)* .... •	1	500,525
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*.

Department of Taxation and Finance

Claim for Rehabilitation of Historic Properties Credit

CT-238

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

NEW YORK STATE 2023

All filers must enter tax period:			
beginning	01/01/2023	ending	12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF37	002190214

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

All filers **must** complete line A.

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

C corporations

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

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

New York S corporations

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

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

Part 1 – Certified historic structure information and credit amounts *(attach additional forms 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	NPSRHPC1234	05/15/2020
2	46 Graffin Dr Latham NY 12110	NPSRHPC1235	6/15/2019
3			

Schedule B – Certified historic structure credit amounts

Property	Small project *(see instructions)*	A Qualified rehabilitation expenditures	B Multiply column A by 20% (0.2)	C Small projects only: Multiply column B by 150% (1.5) *(see instr.)*	D Allowable credit amount *(see instructions)*
1	[ ]	3,150,150			
2	[x]	200,000			
3	[ ]				
Total from any additional forms .... ●					

1	Total of column D amounts.. ●	**1**	
2	Rehabilitation of historic properties credit from partnership(s) *(from line 24; see instructions)* .... ●	**2**	
3	Subtotal *(add lines 1 and 2)*... ●	**3**	
4	Unused rehabilitation of historic properties credit carried over from previous tax years................... ●	**4**	6,000
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**	1,310,142
10	Subtract line 9 from line 8...	**10**	
11	Tax limitation *(see instructions)* .... ●	**11**	100,000
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**	150,500
20 Amount of federal credit on New York property originally allowed .... ●	**20**	850,500
21 Divide line 19 by line 20 *(carry result to four decimal places)*	**21**	
22 Amount of New York credit originally allowed *(see instructions)* .... ●	**22**	400,000
23 New York recapture amount *(multiply line 22 by line 21; enter here and on line 6)* .... ●	**23**	

Part 4 – Partnership information *(attach additional forms as necessary)*

Name of partnership	Partnership's EIN	Project number	Credit amount allocated
	●		●
	●		●
	●		●
	●		●
Total from any additional forms			●
24 Total credit amount allocated from partnership(s) *(enter here and on line 2)*	**24**		

Department of Taxation and Finance

Claim for QEZE Tax Reduction Credit

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

NEW YORK STATE
2023

CT-604

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

All filers must enter tax period:	beginning	01/01/2023	ending	12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF37	002190214

● Name of empire zone(s)

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

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

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

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

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

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

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					
1 Current tax year employment number within all EZs *(do not round; see instructions)* ● **1**					

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

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside New York State and outside all EZs					
4 Current tax year employment number inside New York State and outside all EZs *(do not round)* ● **4**					

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

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

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

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

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

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

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

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

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

(continued)

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

Part 1 – Computation of QEZE tax reduction credit

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

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

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

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

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

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

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

Schedule F – Related entities

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

Name	EIN

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

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

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Section 2 begins on page 5.

Claim for QEZE Tax Reduction Credit

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

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

All filers must enter tax period: beginning 01/01/2023	ending 12/31/2023	
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)* .... ● 08/10/2011

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs	60	65	55	70	

31 Current tax year employment number within all EZs *(do not round; see instructions)* .... ● **31** |

Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a Number in base year 1	12/09	25	23	26	30	
b Number in base year 2	12/08	20	22	24	26	
c Number in base year 3	12/07		18	20	21	
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 [x]   No [ ]

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees in New York State	150	160	170	180	

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	65	66	67	68	
b Number in base year 2	12/08	56	57	58	59	
c Number in base year 3	12/07		51	52	53	
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 [x]   No [ ]

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

Test year _01/10_ to _12/10_ *(mm-yy)*	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	25	26	27	28	

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**	2,225,225	4,775,775
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**	2,250,250	8,150,150
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)

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

Part 1 – Computation of QEZE tax reduction credit

50	Tax year of the business tax benefit period ___12___ ; benefit period factor *(see instructions)*	**50**	
51	Employment increase factor *(from line 43)*	**51**	
52	Zone allocation factor *(from line 49)* .... ●	**52**	
53	Tax factor *(see instructions)* .... ●	**53**	
54	QEZE tax reduction credit *(multiply line 50 by line 51 by line 52 by line 53)* .... ●	**54**	

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

55	Enter your franchise tax before credits *(see instructions)* .... ●	**55**	
56	Tax credits claimed before the QEZE tax reduction credit *(if applying multiple credits on your franchise tax return, see instructions)* .... ●	**56**	500,525
57	Subtract line 56 from line 55.. ●	**57**	
58	Enter appropriate tax: Article 9-A – If line 49 equals 1.0, enter *0*. If line 49 is less than 1.0, see instructions Article 33 – Enter *250* Article 33 combined – Multiply number of taxable filers in combined group by 250........................ ●	**58**	
59	Credit limitation *(subtract line 58 from line 57)* .... ●	**59**	
60	QEZE tax reduction credit used *(see instructions)* .... ●	**60**	

Schedule M – Related entities

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

Name	EIN

Department of Taxation and Finance

Claim for QEZE Credit for Real Property Taxes

CT-606

NEW YORK STATE
2023

Tax Law - Article 1, Section 15

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

All filers must enter tax period: beginning	01/01/2023	ending	12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF37	002190214

● Name of empire zone(s)

Albany

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

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

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

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

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

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

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 QEZEs first certified prior to April 1, 2005

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

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

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

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

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

(continued)

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

22	Enter your franchise tax *(see instructions)*	22	
23	Tax credits claimed before the QEZE credit for real property taxes *(if applying multiple credits on your franchise tax return, see instructions)* .... ●	23	
24	Subtract line 23 from line 22...	24	
25	Enter appropriate tax: Article 9-A – Enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 – Enter *250* Article 33 combined – Enter the sum of lines 4 and 12 from Form CT-33-A..................................	25	
26	Credit limitation *(subtract line 25 from line 24; if less than zero, enter 0)* .... ●	26	
27	QEZE credit for real property taxes to be used this period *(see instructions)* .... ●	27	
28	Unused QEZE credit for real property taxes *(subtract line 27 from line 21)* .... ●	28	
29	Amount of unused credit on line 28 to be refunded *(see instructions)* .... ●	29	
30	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax *(subtract line 29 from line 28; see instructions)* .... ●	30	

Schedule F – Related entities

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

Name	EIN

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

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

This page was intentionally left blank.

Section 2 begins on page 5.

Claim for QEZE Credit for Real Property Taxes

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

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

All filers must enter tax period:	beginning	01/01/2023	ending	12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF37	002190214

● Name of empire zone(s): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) (attach additional sheets if necessary).

Albany

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) .... ● 05/01/2010

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

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs	46	48	50	52	

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	14	16	18	24	
b Number in base year 2	12/08	16	18	20	22	
c Number in base year 3	12/07		22	24	26	
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 [X] 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	160	162	164	166	

34 Current tax year employment number in New York State (do not round) .... ● **34**

Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a Number in base year 1	12/09	50	52	54	56	
b Number in base year 2	12/08	48	51	53	58	
c Number in base year 3	12/07		45	47	48	
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 [X] No [ ]

Schedule I – Computation of net new employment

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

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

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

40	DZ employment increase factor from table above... ●	**40**	

Schedule K – Employee information

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

A Employee's name	B Employee's Social Security number	C Employee's zone location *(see instructions)*	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D *(enter no more than $40,000 per employee)*	
Aiden John	111222333	Albany QuiP	160,000		
Ethan Antony	222333444	Albany Quip	80,000		
Melissa Job	333444555	Albany Quip	38,000		
Total from column E of any additional sheet(s)..					
41 Total eligible wages, health benefits, and retirement benefits *(add column E amounts; see instructions)* ... ●			**41**		

(continued)

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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	40,000
53a	Enter the lesser of line 51 or line 52 .... ●	53a	
53b	If certified on or after April 1, 2009, multiply line 53a by 75% (.75) and enter the result. If certified prior to April 1, 2009, make no entry.. ●	53b	
54	Recapture of QEZE credit for real property taxes *(see instructions)*	54	
55	QEZE credit for real property taxes after recapture *(subtract line 54 from line 53a or 53b; see instructions)* ●	55	

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

56	Enter your franchise tax *(see instructions)*...	56	
57	Tax credits claimed before the QEZE credit for real property taxes *(if applying multiple credits on your franchise tax return, see instructions)* .... ●	57	1,935,372
58	Subtract line 57 from line 56	58	
59	Enter appropriate tax: Article 9-A – Enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 – Enter *250* Article 33 combined – Enter the sum of lines 4 and 12 from Form CT-33-A	59	
60	Credit limitation *(subtract line 59 from line 58; if less than zero, enter 0)* .... ●	60	
61	QEZE credit for real property taxes to be used this period *(see instructions)*.................................... ●	61	
62	Unused QEZE credit for real property taxes *(subtract line 61 from line 55)*... ●	62	
63	Amount of unused credit on line 62 to be refunded *(see instructions)* .... ●	63	
64	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax *(subtract line 63 from line 62; see instructions)* .... ●	64	

(continued)

Schedule P – Related entities

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

Name	EIN

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

Part 1 – Capital investment amount for QEZEs certified in DZs

A Address of property	B Name of zone *(if applicable)*	C Cost or other basis attributable to construction, expansion, or rehabilitation of property *(see instructions)*	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use *(see instructions)*	F Multiply column D by column E
122 Quip Pl Albany NY 12227	Albany	850,000	85,000	100	85,000

Total from column F of any additional schedules...

65 Total *(add column F amounts; enter here and on line 50; see instructions)*.. ● **65**

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

A Address of property	B Name of zone *(if applicable)*	C Cost or other basis *(see instructions)*	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use *(see instructions)*	F Percentage of column C attributable to construction, rehabilitation, or expansion of the building *(if 50% or more enter 100%)*	G Multiply column D by the greater of column E or column F

Total from column G of any additional schedules ....

66 Total *(add column G amounts; enter here and on line 50; see instructions)* .... ● **66**

Test 16

Begins on next page

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

NEW YORK STATE 2023

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2023. 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:

beginning 01/01/2023 ending 12/31/2023

Final return ☐   **Amended return** ☐

If you claim an overpayment, mark an **X** in the box .... ☒

Employer identification number (EIN)	File number	Business telephone number
002190215	AA 1	(518) 555-2626

Legal name of corporation: CTEF246

Trade name/DBA:

Mailing address

Care of (c/o)

State or country of incorporation: New York

Number and street or PO Box: 246 WA Harriman Campus

Date of incorporation: 06/01/2016

Foreign corporations: date began business in NYS

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	New York	12227		

Principal business activity in NYS: Motion picture and Video industry

NAICS business code number (from **NYS Pub 910**): 512199

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* 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.)*   **A**

Payment enclosed

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

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

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* .... **D**   Yes • ☐   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 ☒ No ☐	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 John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 04/15/2024

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes done Right		Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912 or Excl. code	Date 04/15/2024

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts ....● **1**

2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts ....● **2**

3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate ....● **3**

4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts ....● **4**

5 A cooperative housing corporation eligible for the 0% capital base tax rate...● **5**

6 A small business taxpayer eligible for the 0% capital base tax rate ....● **6**
   If you marked this box, complete line 6a below and Section B, line 1.
   6a Total capital contributions ....● **6a**

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

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

1 Number of New York State employees ....● **1** | 150

2 Wages paid to New York State employees ....● **2** | 5,750,000

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

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

5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an *X* in the box ....● **5**
   5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments .... **5a** ● [Number] ● [Amount]

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

Section C – Filing information

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

   1120 ● [x]   1120 consolidated ● [ ]   1120-REIT or 1120-RIC ● [ ]   1120S ● [ ]   1120F ● [ ]   1120-H ● [ ]

2 **Amended return –** If you marked the amended return box on page 1, then for any item(s) that apply, mark an *X* in the box and attach documentation:
   Failure to meet investment capital holding period ● [ ]

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

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

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

   CT-3.1 ● [ ]   CT-3.2 ● [ ]   CT-3.3 ● [x]   CT-3.4 ● [x]   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** | 6

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

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

7 **Revoking a commonly owned group election** *(only applies in the first year you revoke the election)* **–** If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an *X* in the box ....● [x]

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a Business income base tax *(from Part 3, line 20)* .... ●	1a		
1b Capital base tax *(from Part 4, line 15; see instructions)* .... ●	1b		
1c Fixed dollar minimum tax *(see instr)* ● [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	1,967,250	
4 Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter 0)*	4		

Penalties and interest

5 Estimated tax penalty *(see instructions; if Form CT-222 is attached, mark an X in the box)* .... ● ☐ ●	5		
6 Interest on late payment *(see instructions)* .... ●	6		
7 Late filing and late payment penalties *(see instructions)* .... ●	7		
8 Total penalties and interest *(add lines 5, 6, and 7)* .... ●	8		

Voluntary gifts/contributions

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

Prepayments

11 Mandatory first installment from Form CT-300 *(see instructions)*	11	6,000	
12 Second installment *(from Form CT-400)*	12	6,000	
13 Third installment *(from Form CT-400)*	13	6,000	
14 Fourth installment *(from Form CT-400)*	14	6,000	
15 Payment with extension request *(from Form CT-5, line 5)*	15	5,000	
16 Overpayment credited from prior years *(see instr.)* [Period 12/31/2021]	16	43,458	
17 Overpayment credited from CT-3-M [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 2024 MFI .... ●	19b		
19c Balance due	19c		
20a Excess prepayments .... ●	20a		
20b Amount previously credited to 2024 MFI .... ●	20b		
20c Overpayment .... ●	20c		
21 Amount of overpayment to be credited to next period	21		
22 Balance of overpayment available *(subtract line 21 from line 20c)* .... ●	22		
23 Amount of overpayment to be credited to Form CT-3-M .... ●	23		
24 Balance of overpayment to be refunded *(subtract line 23 from line 22)*	24		
25 Unused tax credits to be refunded	25		
26 Unused tax credits applied to next period	26		

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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)* ●	1	85,750,000
2	Additions to FTI *(from Form CT-225, line 5)* .... ●	2	
3	Add lines 1 and 2 .... ●	3	
4	Subtractions from FTI *(from Form CT-225, line 10)* .... ●	4	
5	Subtract line 4 from line 3 .... ●	5	
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)* ... ●	6	
7	Entire net income (ENI) *(subtract line 6 from line 5)* .... ●	7	
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)* .... ●	8	
9	Subtract line 8 from line 7 .... ●	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)* .... ●	10	
11	Business income *(add lines 9 and 10)* .... ●	11	
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter **0**; see instructions)* .... ●	12	
13	Business income after addback *(add lines 11 and 12)* .... ●	13	
14	Business apportionment factor *(from Part 6, line 56)* .... ●	14	
15	Apportioned business income after addback *(multiply line 13 by line 14)* .... ●	15	
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)* .... ●	16	
17	Subtract line 16 from line 15 .... ●	17	
18	NOL deduction *(from Form CT-3.4, line 6)* .... ●	18	
19	Business income base *(subtract line 18 from line 17)* .... ●	19	
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)* .... ●	20	

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return .... ●	1	600,400,450	700,750,750	
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5			
6 Total liabilities	6	40,000,000	45,000,000	
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	4,500,500	35,125,450
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	13,250,250	25,250,250
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event .... ●	6	5,000,150	10,250,150
Section 210-A.4			
7 Sale, licensing, or granting access to digital products .... ●	7	4,125,150	22,500,550

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

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

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

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

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

		A – New York State		B – Everywhere
Section 210-A.5(b)				
31 Brokerage commissions .... •	31			
32 Margin interest earned on behalf of brokerage accounts .... •	32			
33 Fees for advisory services for underwriting or management of underwriting •	33			
34 Receipts from primary spread of selling concessions .... •	34			
35 Receipts from account maintenance fees .... •	35			
36 Fees for management or advisory services .... •	36			
37 Interest from an affiliated corporation .... •	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards .... •	38			
39 Service charges and fees from credit cards .... •	39			
40 Receipts from merchant discounts .... •	40			
41 Receipts from credit card authorizations and settlement processing .. •	41			
42 Other credit card processing receipts .... •	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies .... •	43			
Section 210-A.5-a				
44 Global intangible low-taxed income	44	0 00		
Section 210-A.6				
45 Receipts from railroad and trucking business .... •	45			
Section 210-A.6-a				
46 Receipts from the operation of vessels .... •	46			
Section 210-A.7				
47 Receipts from air freight forwarding .... •	47			
48 Receipts from other aviation services .... •	48			
Section 210-A.8				
49 Advertising in newspapers or periodicals .... •	49	3,120,120		4,400,450
50 Advertising on television or radio .... •	50	3,150,150		4,500,200
51 Advertising via other means .... •	51	1,100,200		2,200,300
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	150,150		300,250
Section 210-A.11				
54 Discretionary adjustments .... •	54			
Total receipts				
55 Add lines 1 through 54 in columns A and B .... •	55			

Calculation of business apportionment factor

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

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 ....●	CT-607 ....●	CT-651 ......●
CT-40 ....●	CT-611 ....●	CT-652 ......●
CT-41 ....●	CT-611.1 .....●	CT-654 ......● 20,000
CT-43 ....●	CT-611.2 .....●	CT-655........●
CT-44 ....●	CT-612 ....●	CT-656........●
CT-46 ....●	CT-613 ....●	CT-657........●
CT-47 ....●	CT-631 ....●	CT-658........●
CT-236 ....●	CT-633 ....●	CT-660........● 200,000
CT-238 ....●	CT-634 ....●	CT-661........●
CT-239 ....●	CT-635 ....●	CT-662........●
CT-241 ....●	CT-636 ....●	DTF-621 .....●
CT-242 ....●	CT-637 ....●	DTF-622 .....●
CT-246 ....● 242,000	CT-638 ....●	DTF-624 .....●
CT-248 ....● 240,000	CT-640 ....●	DTF-630 .....●
CT-249........●	CT-641 ....●	Other credits ●
CT-250 ....●	CT-642 ....● 728,750	
CT-261 ....● 536,500	CT-643 ....●	
CT-501 ....●	CT-644 ....●	
CT-601 ....●	CT-645 ....●	
CT-602 ....●	CT-646 ....●	
CT-603 ....●	CT-647 ....●	
CT-604 ....●	CT-648 ....●	
CT-605 ....●	CT-649 ....●	
CT-606 ....●	CT-650 ......●	

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

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

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

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

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

Department of Taxation and Finance

Prior Net Operating Loss Conversion (PNOLC) Subtraction

CT-3.3

NEW YORK STATE 2023

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

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)*
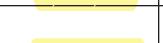
All filers: Complete all information each tax period.
CT-3-A filers: Enter all requested information in each column for **each** combined member that was in the group for the tax period.
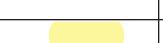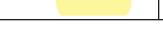
	A CT-3 filer or CT-3-A combined members			B Base year end date
	Name	EIN	If non-taxpayer, mark an *X*	
A	CTEF246	002190215	☐	12/31/2014
B			☐	
C			☐	
D			☐	
E			☐	
F			☐	
G			☐	
H			☐	
I			☐	
J			☐	

	C Tax period count	D Unabsorbed net operating loss (UNOL)	E PNOLC subtraction pool	F PNOLC subtraction allotment %	G Tax period PNOLC subtraction allotment *(column E x column F)*	H Remaining PNOLC subtraction pool *[column E - (column C x column G)]*
A	9	850,500	850,500	10	85,050	85,050
B						
C						
D						
E						
F						
G						
H						
I						
J						
Totals from attached sheet(s)						
1 Totals	1					

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

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

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

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

NEW YORK STATE 2023

Net Operating Loss Deduction (NOLD)

CT-3.4

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

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

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

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

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

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

NOL carryback (see instructions)

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

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

Computation of NOL carryforward (see instructions)

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

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
2023-01-01 2023-12-31	28,132,531	
2022-01-01 2022-12-31	20,200,200	12/31/2021
2021-01-01 2021-12-31	-125,125,125	
2020-01-01 2020-12-31	200,225,200	
2019-01-01 2019-12-31	125,175,120	
2018-01-01 2018-12-31	200,250,350	
2017-01-01 2017-12-31	125,175,150	

*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
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐

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)*

Department of Taxation and Finance

Claim for Empire State Commercial Production Credit

CT-246

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

NEW YORK STATE 2023

All filers must enter tax period:

beginning 01/01/2023   ending 12/31/2023

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

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

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

1	Enter the amount of commercial production credit *(see instructions)*	1	200,500
2	Commercial production credit from partnership(s) *(from line 18)*	2	
3	Add lines 1 and 2 *(New York S corporations see instructions)*	3	
4	Unused commercial production credit carried over from the previous tax year	4	9,000
5	Total commercial production credit available in the current tax year *(add lines 3 and 4)*	5	

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

6	Tax due before credits *(see instructions)*	6	
7	Tax credits claimed before the commercial production credit *(if none, enter 0; see instructions)*	7	
8	Tax after application of all other credits *(subtract line 7 from line 6)*	8	
9	Fixed dollar minimum tax *(see instructions)*	9	
10	Limitation on commercial production credit to be used this period *(subtract line 9 from line 8; if line 8 is less than line 9, enter 0)*	10	
11	Commercial production credit to be used this year *(see instructions)*	11	
12	Subtract line 11 from line 3; if line 11 is greater than line 3, enter **0**	12	
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
Partnership 1	111222333	25,000
Partnership 2	222333444	7,500
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 .... ● X

Claim for Empire State Film Production Credit

CT-248

Tax Law – Sections 24 and 210-B.20

NEW YORK STATE
2023

All filers must enter tax period:	beginning	01/01/2023	ending	12/31/2023

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

See Form CT-248-I, *Instructions for Form CT-248,* before completing.
Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of your certificate of tax credit.

A	Film production credit allocation year, if applicable *(from your certificate of tax credit; see instructions)*............●	**A**		2021
B	Film production credit allocation year, if applicable *(from the partnership's certificate of tax credit; see instr.)* ..●	**B**		2021

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

1	Film production credit ....●	**1**		200,000
2	Amount of line 1 available for the current tax year ....●	**2**		
3	Credit available from prior years..●	**3**	15,000	
4	Film production credit from partnership(s) *(from line 15)*...................●	**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 *(see instructions)*	**6**	
7	Tax credits claimed before the film production credit *(if none enter 0; see instructions)* ....●	**7**	242,000
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 film production credit to be used this period *(subtract line 9 from line 8; if line 8 is less than line 9, enter 0)* ....●	**10**	
11	Film production credit to be used this year *(see instructions)* ....●	**11**	
12	Amount of film production credit available for refund *(subtract line 11 from line 5)* ....●	**12**	
13	Amount of film production credit you want to be refunded *(limited to the amount on line 12; see instructions)* ....●	**13**	
14	Amount of refundable film production credit you want to be applied to next year's tax *(subtract line 13 from line 12; see instructions)* ....●	**14**	

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

Name of partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	13,000
Partnership 2	222333444	12,000
Total from additional form(s) if any		

15	Total credit amount allocated from partnership(s) for the current year *(enter here and on line 4)*............	**15**	

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

16	Amount of credit to be claimed for 2024 *(see instructions)* ....●	**16**	
17	Amount of credit to be claimed for 2025 *(see instructions)* ....●	**17**	

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

Department of Taxation and Finance

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 | 01/01/2023 | ending | 12/31/2023

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

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

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

1a Enter the amount of post-production credit *(see instructions)* .... ●	**1a**	425,500
1b Amount of line 1a available for the current tax year *(see instructions)* .... ●	**1b**	425,500
1c Post-production credit from prior years *(see instructions)* .... ●	**1c**	60,000
2 Post-production credit from partnership(s) *(from line 18; see instructions)* .... ●	**2**	26,000
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**	25,000
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**	482,000
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 forms as necessary; see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated
Partnership 1	● 111222333	● 11,000
Partnership2	● 222333444	● 15,000
	●	●
	●	●
Total from additional form(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 2024 *(see instructions)* .... ●	**19**	
20 Amount of credit to be claimed for 2025 *(see instructions)* .... ●	**20**	

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

Empire State Musical and Theatrical Production Credit

Tax Law – Sections 24-a and 210-B.47

CT-642

New York State 2023

All filers must enter tax period: beginning 01/01/2023 ending 12/31/2023

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

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

A Credit allocation year *(from your certificate of tax credit)* .... ● 2021

B Certificate number *(from your certificate of tax credit)* .... ● ESD2212345

C If you are claiming this credit as a corporate partner, mark an *X* in the box .... ● [X]

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** 700,750

Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Partnership 1	111222333	12,000
Partnership 2	222333444	16,000

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**	2,039,608
5	Tax credits claimed before this credit *(see instructions)* .... ●	**5**	1,018,500
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 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 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**	

NEW YORK STATE 2023

Department of Taxation and Finance

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 01/01/2023 ending 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF246	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 [X] No [ ]

C corporations

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

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

New York S corporations

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

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

Certificate information

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

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

Name of certified business	EIN
• CTEF246	• 002190215

C Completion date .... • 12/31/2023

D Certificate number .... • ESDNMTP2212345

Schedule A – Computation of credit

1 New York City musical and theatrical production tax credit *(see instructions)* .... •	**1**	12,000

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Partnership 1	111222333	ESDNMTP2212223	5,000
Partnership 2	222333444	ESDNMTP2212224	3,000
Total from additional Form(s) CT-654, if any .... •			
2 Total credit allocated from partnership(s) *(add column D amounts)* .... •		**2**	
3 Total credit *(add lines 1 and 2; New York S corporations, see instructions)* .... •		**3**	

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

4	Tax due before credits *(see instructions)*	**4**	2,039,608
5	Tax credits claimed before this credit *(if none, enter **0**; see instructions)* .... ●	**5**	1,747,250
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**	

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Department of Taxation and Finance

Empire State Digital Gaming Media Production Credit

CT-660

Tax Law – Sections 45 and 210-B(55)

All filers must enter tax period:

beginning 01/01/2023   ending 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF246	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 [x]   No [ ]

C 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 Schedules A through C.

New York S corporations

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

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

Certificate information

On lines B through D below, enter the information from your certificate of tax credit issued by Empire State Development (ESD) *(see instructions)*.

B Name and EIN of the entity.

Name of entity	EIN
• CTEF246	• 002190215

C Certificate number .... • | ESDNYSD2300001 |

D Allocation year .... • | 2023 |

Schedule A – Calculation of credit *(see instructions)*

1	Enter the credit amount listed on your certificate issued by ESD .... •	**1**	140,000
2	Enter the line 1 totals of all additional Forms CT-660	**2**	
3	Credit allocated from partnerships *(partners in a partnership enter amount from line 15)*	**3**	
4	Total credit before limitation *(add lines 1, 2, and 3)* .... •	**4**	
5	Credit after limitation *(New York S corporations see instructions; **all others** enter the lesser of line 4 or $1,500,000)* .... •	**5**	

Schedule B – Calculation 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**	2,039,608
7	Tax credits claimed before this credit *(if none, enter 0; see instructions)* .... ● **7**	1,767,250
8	Tax after application of credits *(subtract line 7 from line 6)* **8**	
9	Fixed dollar minimum tax *(see instructions)* **9**	
10	Credit limitation *(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 10 or line 5; 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 the next year's tax *(subtract line 13 from line 12; enter here and on your franchise tax return)* .... ● **14**	

Schedule C – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Partnership 1	111222333	ESDNYSD2300002	20,000
Partnership 2	222333444	ESDNYSD2300003	40,000
Total of column D amounts from additional Forms CT-660, if any.. ●			
15 Total credit allocated from partnership(s) *(add column D amounts; enter here and on line 3)* .... ● **15**			

Test 17

Begins on next page

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

NEW YORK STATE 2023

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2023. 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:

beginning 11/01/2023 ending 10/31/2024

Final return ☐ **Amended return** ☐

Employer identification number (EIN)	File number	Business telephone number
002190216	AA 4	(518)555-2626

If you claim an overpayment, mark an **X** in the box .... ☐

Legal name of corporation	Trade name/DBA
CTEF44	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	**Foreign corporations:** date began business in NYS
44 Harriman Campus	05/01/2013	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

Principal business activity in NYS	NAICS business code number (from **NYS Pub 910**)
Marketing	541910

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

A. Pay amount shown on Part 2, line 19c. Make payable to: **New York State Corporation Tax**
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A**

Payment enclosed

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

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

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* .... **D** Yes • ☐ 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 ☒ No ☐	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 04/15/2024

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 4568912	or Excl. code	Date 04/15/2024

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** 200

2 Wages paid to New York State employees .... ● **2** 10,000,000

3 Number of business establishments in New York State .... ● **3** 4

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

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

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

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

Section C – Filing information

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

   1120 ● x   1120 consolidated ●   1120-REIT or 1120-RIC ●   1120S ●   1120F ●   1120-H ●

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

   Failure to meet investment capital holding period ●

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

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

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

   CT-3.1 ● x   CT-3.2 ●   CT-3.3 ●   CT-3.4 ● x   CT-60 ●   CT-225 ● x   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** 8

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

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

7 **Revoking a commonly owned group election** *(only applies in the first year you revoke the election)* **–** If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box .... ●

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)* .... ●	1a	
1b	Capital base tax *(from Part 4, line 15; see instructions)* .... ●	1b	
1c	Fixed dollar minimum tax *(see instr)* ●	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)* .... ● ☐ ●	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	25,000
12	Second installment *(from Form CT-400)*	12	25,000
13	Third installment *(from Form CT-400)*	13	25,000
14	Fourth installment *(from Form CT-400)*	14	25,000
15	Payment with extension request *(from Form CT-5, line 5)*	15	
16	Overpayment credited from prior years *(see instr.)* Period 10/31/2023	16	22,000
17	Overpayment credited from CT-3-M 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 2024 MFI .... ●	19b	
19c	Balance due	19c	
20a	Excess prepayments .... ●	20a	
20b	Amount previously credited to 2024 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	100,000
26	Unused tax credits applied to next period	26	3,289,614

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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)* ●	1	90,000,000
2	Additions to FTI *(from Form CT-225, line 5)* .... ●	2	
3	Add lines 1 and 2 .... ●	3	
4	Subtractions from FTI *(from Form CT-225, line 10)* .... ●	4	
5	Subtract line 4 from line 3 .... ●	5	
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)* ... ●	6	
7	Entire net income (ENI) *(subtract line 6 from line 5)* .... ●	7	
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)* .... ●	8	
9	Subtract line 8 from line 7 .... ●	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)* .... ●	10	
11	Business income *(add lines 9 and 10)* .... ●	11	
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter **0**; see instructions)* .... ●	12	
13	Business income after addback *(add lines 11 and 12)* .... ●	13	
14	Business apportionment factor *(from Part 6, line 56)* .... ●	14	
15	Apportioned business income after addback *(multiply line 13 by line 14)* .... ●	15	
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)* .... ●	16	
17	Subtract line 16 from line 15 .... ●	17	
18	NOL deduction *(from Form CT-3.4, line 6)* .... ●	18	
19	Business income base *(subtract line 18 from line 17)* .... ●	19	
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)* .... ●	20	

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

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

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return .... ● **1**	500,000,000	550,000,000	
2	Real property and marketable securities included on line 1 .... **2**	12,525,125	13,550,550	
3	Subtract line 2 from line 1 .... **3**			
4	Real property and marketable securities at fair market value **4**	12,525,125	13,550,550	
5	Adjusted total assets *(add lines 3 and 4)* **5**			
6	Total liabilities **6**	125,250,375	135,145,155	

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**	950,850	250,000	700,850
18	Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)* .... ● **18**	200,225	75,000	125,225

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

Addback of capital previously reported as investment capital

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

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

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

		A – New York State		**B –** Everywhere
Section 210-A.2			●	
1 Sales of tangible personal property .... ●	**1**		●	
2 Sales of electricity .... ●	**2**		●	
3 Net gains from sales of real property .... ●	**3**		●	
Section 210-A.3			●	
4 Rentals of real and tangible personal property .... ●	**4**			
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property .... ●	**5**	135,250,125	●	250,600,125
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event .... ●	**6**	295,700,350	●	695,450,440
Section 210-A.4			●	
7 Sale, licensing, or granting access to digital products .... ●	**7**	20,600,700		38,550,625

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

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

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

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

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

			A – New York State		B – Everywhere
Section 210-A.5(b)					
31	Brokerage commissions .... ●	31			
32	Margin interest earned on behalf of brokerage accounts .... ●	32			
33	Fees for advisory services for underwriting or management of underwriting ●	33			
34	Receipts from primary spread of selling concessions .... ●	34			
35	Receipts from account maintenance fees .... ●	35			
36	Fees for management or advisory services .... ●	36	80,000,000		190,000,125
37	Interest from an affiliated corporation .... ●	37			
Section 210-A.5(c)					
38	Interest, fees, and penalties from credit cards .... ●	38			
39	Service charges and fees from credit cards .... ●	39			
40	Receipts from merchant discounts .... ●	40			
41	Receipts from credit card authorizations and settlement processing .. ●	41			
42	Other credit card processing receipts .... ●	42			
Section 210-A.5(d)					
43	Receipts from certain services to investment companies .... ●	43			
Section 210-A.5-a					
44	Global intangible low-taxed income	44	0	00	
Section 210-A.6					
45	Receipts from railroad and trucking business .... ●	45			
Section 210-A.6-a					
46	Receipts from the operation of vessels .... ●	46			
Section 210-A.7					
47	Receipts from air freight forwarding .... ●	47			
48	Receipts from other aviation services .... ●	48			
Section 210-A.8					
49	Advertising in newspapers or periodicals .... ●	49			
50	Advertising on television or radio .... ●	50			
51	Advertising via other means .... ●	51			
Section 210-A.9					
52	Transportation or transmission of gas through pipes .... ●	52			
Section 210-A.10					
53	Receipts from other services/activities not specified .... ●	53	10,640,625		24,750,550
Section 210-A.11					
54	Discretionary adjustments .... ●	54			
Total receipts					
55	Add lines 1 through 54 in columns A and B .... ●	55			

Calculation of business apportionment factor

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

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.

Credit	Amount		Credit	Amount		Credit	Amount
CT-37 ....•			CT-607 ....•			CT-651 ......•	
CT-40 ....•			CT-611 ....•			CT-652 ......•	
CT-41 ....•			CT-611.1 .....•			CT-654 ......•	
CT-43 ....•			CT-611.2 .....•			CT-655 ....•	
CT-44 ....•	995,008		CT-612 ....•			CT-656 ....•	
CT-46 ....•	1,457,949		CT-613 ....•			CT-657 ....•	
CT-47 ....•			CT-631 ....•			CT-658 ....•	
CT-236 ....•			CT-633 ....•			CT-660 ....•	
CT-238 ....•			CT-634 ....•			CT-661 ....•	
CT-239 ....•			CT-635 ....•			CT-662 ....•	
CT-241 ....•			CT-636 ....•			DTF-621 .....•	
CT-242 ....•			CT-637 ....•			DTF-622 .....•	
CT-246 ....•			CT-638 ....•			DTF-624 .....•	
CT-248 ....•			CT-640 ....•			DTF-630 .....•	
CT-249 ....•			CT-641 ....•	23,060		Other credits •	
CT-250 ....•			CT-642 ....•				
CT-261 ....•			CT-643 ....•				
CT-501 ....•			CT-644 ....•				
CT-601 ....•			CT-645 ....•				
CT-602 ....•			CT-646 ....•				
CT-603 ....•			CT-647 ....•				
CT-604 ....•			CT-648 ....•				
CT-605 ....•			CT-649 ....•				
CT-606 ....•			CT-650 ......•				

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

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

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

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

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

NEW YORK STATE 2023

Department of Taxation and Finance

Investment and Other Exempt Income And Investment Capital

CT-3.1

Legal name of corporation	Employer identification number (EIN)
CTEF44	002190216

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

Schedule A – 40% safe harbor election *(see instructions)*

1	If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an *X* in the box *(see instructions)* .... ●	**1**	

Schedule B – Other exempt income *(see instructions)*

Part 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction

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; 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**	12,125,250	
7	Net capital gains in excess of losses from investment capital from stocks **actually** held more than one year ●	**7**	5,333,122	

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**	2,125,355	

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**	725,750	
17	Interest deductions **indirectly** attributable to investment capital or to gross investment income ●	**17**	600,000	

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**	

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	35,000	03/15/2020
B	XYZ Corp / 121212 / 12 / 1	25,000	05/01/2021
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	1,500	03/15/2021	650,500	175,000	475,500
B	2,000	05/01/2022	300,350	75,000	225,350
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	500	08/15/2021
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			200,225	75,000	125,225
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**					

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

NEW YORK STATE 2023

Legal name of corporation	Employer identification number (EIN)
CTEF44	002190216

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

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

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* 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**	700,750
5b NOL carryforwards from **new** members who entered the group during the current tax year .... ●	**5b**	

NOL carryback *(see instructions)*

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

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

Computation of NOL carryforward *(see instructions)*

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

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A		C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
11/01/2023-10/31/2024	36,232,021		10/31/2023
11/01/2022-10/31/2023	-700,750		
11/01/2021-10/31/2022	350,000		
11/01/2020-10/31/2021	500,666		
11/01/2019-10/31/2020	250,125		
11/01/2018-10/31/2019	300,332		
11/01/2017-10/31/2018	257,549		
11/01/2016-10/31/2017	325,366		
11/01/2015-10/31/2016	125,122		

*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
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐

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

Tax Law – Articles 9-A, 22, and 33

Legal name of corporation	Employer identification number (EIN)
CTEF44	002190216

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

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

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 - 218	1,425,000	00	1i	A -		00
1b	A -		00	1j	A -		00
1c	A -		00	1k	A -		00
1d	A -		00	1l	A -		00
1e	A -		00	1m	A -		00
1f	A -		00	1n	A -		00
1g	A -		00	1o	A -		00
1h	A -		00	1p	A -		00
Total from additional Form(s) CT-225, if any							00

2 Total *(add lines 1a through 1p and the total from additional Form(s) CT-225)* ....● | **2** | | |

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** | | |

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 - 501	5,750,000	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** | |

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** | |

Department of Taxation and Finance

Claim for Investment Tax Credit for the Financial Services Industry

CT-44

Tax Law – Article 9-A, Sections 210-B.1 and 210-B.2; and Article 33, Section 1511(q)

All filers must enter tax period:

| beginning | 11/01/2023 | ending | 10/31/2024 |

Legal name of corporation	Employer identification number
CTEF44	002190216

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

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

Schedule A – Summary of tax credit(s)

1	Unused ITC or EIC from preceding period *(New York S corporations, enter 0)* .... ●	1	1,900,500
2	Recapture of credit(s) *(from line 6)* .... ●	2	905,492
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
Stolen	11/01/2021	10/31/2023	37	10	0.270270	3,350,325	905,492

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	23,060	
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	

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NEW YORK STATE 2023

Department of Taxation and Finance

Claim for Investment Tax Credit
(Includes Employment Incentive Credit)
Tax Law – Sections 210-B.1 and 210-B.2

CT-46

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

All filers must enter tax period:

beginning 11/01/2023   ending 10/31/2024

Legal name of corporation	Employer identification number
CTEF44	002190216

Summary of tax credit(s)

1	Investment tax credit *(from line 20)*	1	
2	Investment tax credit on research and development (R&D) property at the optional rate *(from line 21)*	2	
2a	Investment tax credit for eligible farmers *(from line 21a)*	2a	
3	Subtotal *(add lines 1, 2, and 2a)*	3	
4	Employment incentive credit *(from line 28)*	4	
5	Unused investment tax credit or employment incentive credit from preceding period *(New York S corporations, enter 0)*	5	
6	Unused expired tax credits *(see instructions; New York S corporations, enter 0)*	6	
7	Subtract line 6 from line 5	7	
8	Total *(add lines 3, 4, and 7; New York S corporations, see instructions)*	8	
9	Recapture of excess credit taken in previous periods *(from line 32; New York S corporations, see instructions)*	9	
10	Net investment tax credit(s) *(see instructions)*	10	

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

11	Tax due before credits *(see instructions)*	11	
12	Tax credits claimed before the investment tax credit *(see instructions)*	12	1,018,068
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	Investment tax credit available for refund *(see instructions)*	18a	

If you are a qualified new business or an eligible farmer, mark an **X** in the appropriate box:

18b	Qualified new business	18b	
18c	Eligible farmer [X]	18c	
18d	Amount of line 18a to be refunded *(see instructions)*	18d	100,000
18e	Amount of line 18a to be applied as an overpayment to next year's tax *(subtract line 18d from line 18a; see instructions)*	18e	3,055,439
19	Unused investment tax credit available to be carried forward *(see instructions)*	19	

Schedule A – Investment tax credit *(Attach additional Forms CT-46 as necessary; see instructions)*

For each property, complete columns A through D here and columns E through H on the corresponding lines below.

Item	A – Description of property *(list items separately)*	B – Principal use of property	C – Date acquired *(mm-dd-yy)*	D – Useful *(years)*
A	Building	Manufacturing	5/1/2018	22
B	Farming	R and D property	6/1/2019	24

Item	E – Investment credit base	F – Investment credit *(column E × standard rate; see Rate schedule 1 in Form CT-46-I)*	G – Investment credit for research and development property *(column E × optional rate; see Rate schedule 1 in Form CT-46-I)*	H – Investment credit for eligible farmers on qualified property *(see instructions) (column E x 20% [0.2])*
A	15,125,250		1,361,273	
B	16,250,325			3,250,065
Amounts from additional Forms CT-46 if any				

20	Add column F amounts *(enter here and on line 1)*	20	
21	Add column G amounts *(enter here and on line 2)*	21	
21a	Add column H amounts *(enter here and on line 2a)*	21a	

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

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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	2020	168	169	170	171			
23 Number of New York State employees in current tax year	2023	178	179	180	181			
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	2019	169	170	171	172			
25 Number of New York State employees in current tax year	2023	179	180	181	182			

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

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

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	C Employment incentive credit *(multiply column B by the appropriate rate from* Rate schedule 2 *in Form CT-46-I)*
26 Information for first succeeding year: use line 23, column H, to determine rate	2021	40,000	
27 Information for second succeeding year: use line 25, column H, to determine rate	2020	42,000	
28 Add column C amounts *(enter here and on line 4)* **28**			

Schedule D – Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns
(Attach additional Forms CT-46 as necessary)

A Description of property	B Date of acquisition or rehabilitation *(mm-dd-yy)*	C Date property ceased to qualify *(mm-dd-yy)*	D Life *(months)*	E Unused life *(months)*	F Percentage *(E ÷ D)*	G Total original investment tax credit allowed	H Recaptured investment tax credit *(F × G)*

29 Total recaptured investment tax credit from additional Forms CT-46 if any .... ● **29**

30 Recaptured investment tax credit *(add column H amounts and line 29)* .... ● **30**

31 Additional recapture *(see instructions)* .... ● **31**

32 Add lines 30 and 31 *(enter here and on line 9)* .... ● **32**

Manufacturer's Real Property Tax Credit

CT-641

Tax Law – Section 210-B.43

NEW YORK STATE 2023

All filers must enter tax period:

beginning 11/01/2023   ending 10/31/2024

Legal name of corporation	Employer identification number (EIN)
CTEF44	002190216

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

All filers **must** complete line A.

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

C corporations

If *Yes*, complete Schedules A and B, and if applicable, Schedule D.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule A (lines 4 through 7), Schedules B and C, and if applicable, Schedule D.

New York S corporations

If *Yes*, complete Schedule A and if applicable, Schedule D.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule A (lines 4, 5, and 6), Schedule C, and if applicable, Schedule D.

Schedule A – Computation of credit

Property	A Physical address of the real property *(see instructions)*	B Eligible real property taxes paid for property listed in column A
1	1 JET WAY ALBANY, NY 12227	350,300
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
Total from any additional Forms CT-6		

1	Eligible real property taxes *(add column B amounts)* .... ●	**1**	
2	Tax credit rate	**2**	.20
3	Tax credit *(multiply line 1 by line 2)* .... ●	**3**	
4	**Partner:** Enter your share of the credit from your partnership(s) *(from line 14; see instructions)* .... ●	**4**	
5	Add lines 3 and 4 *(New York S corporations, see instructions)*	**5**	
6	Recapture of credit *(from line 17; see instructions)* .... ●	**6**	
7	Total credit computed for the current tax year *(see instructions)* .... ●	**7**	

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

8	Tax due before credits *(see instructions)*	**8**	
9	Tax credits claimed before this credit *(see instructions)* .... ●	**9**	
10	Net tax *(subtract line 9 from line 8)*	**10**	
11	Tax limitation	**11**	25 00
12	Credit limitation *(subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)* .... ●	**12**	
13	Credit used for the current tax year *(enter the lesser of line 7 or line 12 here and on your franchise tax return)* ... ●	**13**	

Schedule C – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount	
Total from any additional Forms CT-641			

14 Total credit allocated from partnership(s) *(enter here and on line 4)* **14**

Schedule D – Computation of credit recapture *(see instructions)*

A Tax year credit allowed	B Credit originally allowed		C Reduced eligible real property taxes		D Tax credit rate	E Column C x column D		F Credit recapture *(column B - column E)*
2021	50,000		15,000		.20	3,000		47,000
					.20			
					.20			
					.20			
Total from any additional Forms CT-641								

15 Recaptured credit *(add column F amounts)* .... ● **15**

16 Partners: enter your share of credit recapture from your partnerships *(see instructions)* .... ● **16**

17 Total recaptured credit *(add lines 15 and 16; enter here and on line 6)* **17**

Department of Taxation and Finance

Life Sciences Research and Development Tax Credit

Tax Law – Sections 43 and 210-B(52)

CT-648

2023
NEW YORK STATE

All filers must enter tax period: beginning 11/01/2023 ending 10/31/2024

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

Legal name of corporation	Employer identification number (EIN)
CTEF44	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 ● [x]   No [ ]

C corporations	**New York S corporations**
If *Yes*, complete lines B through E, and Schedules A, C (line 5), and D.	If *Yes*, complete lines B through E, and Schedules A and C (line 5).
Form CT-3-A filers: Also complete Schedule B, if applicable.	If *No*, and you are claiming this credit as a corporate partner, complete Schedule C.
If *No*, and you are claiming this credit as a corporate partner, complete Schedules C and D.	

B Credit allocation year *(from your certificate of tax credit)* .... ● 2021

C Certificate number *(from your certificate of tax credit)* .... ● ESDLSRC2212345

D Number of employees *(from your certificate of tax credit)* .... ● 200

E To indicate the year of eligibility for which you are claiming the credit on this form, mark an **X** in the appropriate box.. 1st ● [ ]   2nd ● [x]   3rd ● [ ]

You must submit 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)* .... ● **1** | 200,000

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 forms, if any			
$500,000	Total amount used		

2 Unused credit limitation *(column A - column B; may not exceed $500,000)* .... ● **2** | |

3 Enter the lesser of line 1 or line 2 .... **3** | |

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 forms, 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**	2,476,017
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**	0
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**	0
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

CT-649

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

NEW YORK STATE 2023

All filers must enter tax period:

beginning 11/01/2023 ending 10/31/2024

Legal name of corporation	Employer identification number (EIN)
CTEF44	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 ● [x]   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 ● [x]   No [ ]

If *No*, **stop**: you do not qualify for this credit.

C Enter the name, EIN, and physical address of the farm.

Business name		EIN	
CTEF44		002190216	
Number and street	City	State	ZIP code
44 Harriman Campus	Albany	NY	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**	1,500
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**	2,576,017
5 Tax credits claimed before this credit *(see instructions)* ....●	**5**	2,476,017
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**	0
9 Credit to be used this tax year *(enter the lesser of line 3 or line 8 here and on your franchise tax return)* ......●	**9**	0
10 Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)* ....●	**10**	
11 Tax credit to be refunded *(limited to the amount on line 10; enter here and on your franchise tax return)* ....●	**11**	
12 Amount to be applied as an overpayment to next year's tax *(subtract line 11 from line 10; enter here and on your franchise tax return)* ....●	**12**	

Schedule C – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated	
Total column C amounts from additional sheets, if any			
13 Total credit allocated from partnerships *(enter here and on line 2)*..● **13**			

Schedule D – Qualified donations

Complete columns A through E for each qualified donation.

A Date of qualified donation	B Location of qualified donation *(city and state)*	C Name of eligible food pantry	D EIN of eligible food pantry	E Fair market value of the qualified donation	
08/01/2024	Albany NY	Food Pantry 1	111444555	2,000	
09/01/2024	Malta NY	Food Pantry 2	454545454	2,000	
10/01/2024	Troy NY	Food Pantry 3	667766776	2,000	
Total of column E amounts from additional sheets, if any					
14 Total of all column E amounts ....● **14**					
15 Multiply line 14 by 25% (.25) **15**					
16 Enter the lesser of line 15 or 5,000 *(enter here and on line 1)* **16**					

Department of Taxation and Finance

Empire State Apprenticeship Tax Credit

CT-650

Tax Law – Section 210-B(49)

NEW YORK STATE
2023

All filers must enter tax period:

beginning | 11/01/2023 | ending | 10/31/2024

Legal name of corporation	Employer identification number (EIN)
CTEF44	002190216

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 ● [x]   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	EIN
● CTEF44	● 002190216

C Certificate number .... ● | DOLESAC2212345

D Allocation year .... ● | 2023

E Total number of apprentices **without** a mentor .... ● | 2

F Total number of apprentices **with** a mentor .... ● | 3

G Total number of disadvantaged youth **without** a mentor .... ● | 1

H Total number of disadvantaged youth **with** a mentor .... ● | 4

Schedule A – Computation of credit

1 Empire State apprenticeship tax credit *(see instructions)* .... ● **1** | 30,000

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Total from additional forms, 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**		

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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**	2,476,017
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**	

NEW YORK STATE
2023

Grade Number 6 Heating Oil Conversion Credit

Tax Law – Sections 47 and 210-B(58)

CT-656

All filers must enter tax period:

beginning 11/01/2023   ending 10/31/2024

Legal name of corporation	Employer identification number (EIN)
CTEF44	002190216

File this form with your franchise tax return.

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

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

C corporations

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

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

New York S corporations

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

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

Certificate information

On lines B through E below, enter the information from your certificate issued by the New York State Energy Research and Development Authority (NYSERDA) *(see instructions)*.

B Name and EIN of the facility certified by the NYSERDA.

Name of facility	Facility's EIN
• CTEF44	• 002190216

C Facility's address

44 Harriman St, Albany NY 12227

D Completion date .... • 10/31/2024

E Certificate number .... • ERDGHOC2212345

Schedule A – Computation of credit *(see instructions)*

1 Conversion costs certified by the NYSERDA from your certificate .... •	**1**		5,000
2 Multiply line 1 by 50% (0.5)	**2**		
3 Enter the lesser of line 2 or $500,000	**3**		
4 Enter the total of all additional Forms CT-656 .... •	**4**		
5 Total credit *(add lines 3 and 4)* .... •	**5**		

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Total from additional Forms CT-656, if any.. ●			

6 Total credit allocated from partnership(s) *(add column D amounts)* .... ●	**6**		
7 Total credit *(add lines 5 and 6; New York S corporations, see instructions)* .... ●	**7**		

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

8 Tax due before credits *(see instructions)*	**8**	
9 Tax credits claimed before this credit *(if none, enter **0**; see instructions)* .... ●	**9**	2,476,017
10 Tax after application of credits *(subtract line 9 from line 8)*	**10**	
11 Fixed dollar minimum tax *(see instructions)*	**11**	
12 Credit limitation *(subtract line 11 from line 10; if line 11 is more than line 10, enter **0**)* .... ●	**12**	
13 Credit used for this tax year *(enter the lesser of line 7 or line 12; enter here and on your franchise tax return)* ●	**13**	
14 Unused tax credit available as a refund or as an overpayment *(subtract line 13 from line 7)*............... ●	**14**	
15 Amount of credit to be refunded *(limited to the amount on line 14; enter here and on your franchise tax return)* .... ●	**15**	
16 Amount of credit to be applied as an overpayment to the next year's tax *(subtract line 15 from line 14; enter here and on your franchise tax return)* .... ●	**16**	

Farm Employer Overtime Credit

CT-661

Tax Law – Sections 42-a and 210-B(58)

All filers must enter tax period:

beginning 11/01/2023   ending 10/31/2024

Submit this form with your franchise tax return.

Legal name of corporation	Employer identification number (EIN)
CTEF44	002190216

All filers **must** complete lines A and B.

A Did you receive an advance payment during this tax year? *(include on line 6; see instructions)* .... Yes ● [x]   No [ ]

If you received an advance payment, enter the certificate number: AGMFEOC2300001

B 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)? *(see instructions)* .... Yes ● [x]   No [ ]

C corporations

If *Yes*, complete lines C through F. Also, complete Schedules A, C and Forms CT-661-ATT.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule A, lines 4 through 7, and Schedules B and C.

New York S corporations

If *Yes*, complete lines C through F. Also, complete Schedule A and Forms CT-661-ATT.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule A, lines 4 through 7 and Schedule B.

C Is your federal gross income from farming at least two-thirds of your federal gross income from all sources in excess of $30,000 for the tax year? *(see instructions)* .... Yes ● [x]   No [ ]

If you marked an **X** in the *No* box on *line A* and an **X** in the *No* box on *line C*, **Stop**: you do not qualify for this credit.

D Enter the name, employer identification number (EIN), and physical address of the farm.

Business name		EIN	
CTEF44		002190216	
Number and street	City	State	ZIP code
44 Harriman St, Albany NY 12227	Albany	NY	12227

E Is more than 50% federal gross income from farming from the sale of wine or cider?
(see instructions) .... Yes ● [x]   No [ ]

F Enter the total number of unique farm employees from all Forms CT-661-ATT *(see instructions)* .... ● 2

(continued)

Schedule A – Eligible farm employee and overtime paid information and calculation of available credit for the current tax year *(see instructions)*

1	Enter the total of all column I amounts from Forms CT-661-ATT *(see instructions)* ....●	1	
2	Overtime reimbursement rate (118%)	2	**1.18**
3	Tax credit amount *(multiply line 1 by line 2)*	3	
4	**Partner:** Enter your share of the credit from your partnership(s) from line 8, column D ....●	4	
5	Total available credit *(add lines 3 and 4; New York S corporations, see instructions)* ....●	5	
6	Advance payment(s) *(see instructions)* ....●	6	250
7	Net credit *(subtract line 6 from line 5, see instructions)* ....●	7	

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated	E Advance payment
Total column D and E amounts from additional Forms CT-661, if any ....●				
8 Total credit allocated from partnerships *(add column D and E amounts; enter the column D amount on line 4 and the column E amount on line 6)* .... ● **8**				

Schedule C – Calculation of credit used, refunded, or credited as an overpayment to the next tax year

9	Tax due before credits *(see instructions)*	9	
10	Tax credits claimed before this credit *(see instructions)* ....●	10	2,476,017
11	Subtract line 10 from line 9	11	
12	Fixed dollar minimum tax *(see instructions)*	12	
13	Credit limitation *(subtract line 12 from line 11; if zero or less, enter 0)* ....●	13	
14	Credit to be used this tax year *(enter the lesser of line 7 or line 13 here and on your franchise tax return)* ....●	14	
15	Unused tax credit available as a refund or as an overpayment *(subtract line 14 from line 7)* ....●	15	
16	Tax credit to be refunded *(limited to the amount on line 15; enter here and on your franchise tax return)* ....●	16	
17	Amount to apply as an overpayment to next year's tax *(subtract line 16 from line 15; enter here and on your franchise tax return)* ....●	17	

Department of Taxation and Finance

Eligible Farm Employee Information for the Farm Employer Overtime Credit
Attachment to Form CT-661

CT-661-ATT

2023

Name(s) as shown on return	Identifying number as shown on return
CTEF44	002190216

Submit this form with Form CT-661. If you have more than one Form CT-661-ATT, enter the grand totals from all Forms CT-661-ATT on the last sheet, leaving the other total boxes empty. Enter the corresponding employee information in the tables below based on column C and C2 values. See the examples below and on page 2.

A Name of eligible farm employee (Last name, First name)	B Work location ZIP code	C Social Security/ ITIN	D Pay period(s)
Doe John	12180	123456789	4/3 – 6/10, 8/21 – 10/17
Doe John	12180	123456789	6/11 – 7/15
Doe John	12203	123456789	7/18 – 8/19

Overtime information ⚠ Do not make any entries for overtime paid before 1/1/2024.

A Name of eligible farm employee (Last name, First name)	B Work location ZIP code	C Social Security/ ITIN	D Pay period(s)
Jennings, Peter	12227	111222333	1/1-3/30
Walters, Barbara	12227	222333444	4/1-6/30

Name(s) as shown on return			Identifying number as shown on return		

C2 Social Security/ITIN *(same as column C on page 1)*	**E** Eligible OT hours worked for year *(Do **not** include hours before **1/1/24**)*	**F** Employee overtime rate	**G** Employee normal rate	**H** Eligible rate available for credit *(Column F - Column G)*	**I** Eligible OT pay per employee *(Column E x Column H)*
123456789	110	**22.50**	**15**	**7.50**	**825**
123456789	40	**27.00**	**18**	**9.00**	**360**
123456789	50	**22.50**	**15**	**7.50**	**375**

C2 Social Security/ITIN *(same as column C on page 1)*	**E** Eligible OT hours worked for year *(Do **not** include hours before **1/1/24**)*	**F** Employee overtime rate	**G** Employee normal rate	**H** Eligible rate available for credit *(column F - column G)*	**I** Eligible OT pay per employee *(column E x column H)*
111222333	30	20	15		
222333444	35	22	16		
Total of all column I amounts *(enter on line 1, Form CT-661)*					

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

Legal name of corporation	Employer identification number (EIN)
CTEF44	002190216

Part 1 – Voluntary contributions *(see instructions)*

Name of fund

	Name of fund			
1	Return a Gift to Wildlife	●	1	
2	Breast Cancer Research	●	2	
3	Prostate Cancer	●	3	
4	9/11 Memorial	●	4	
5	Volunteer Firefighting	●	5	
6	Veterans Remembrance	●	6	
7	Women's Cancers Fund	●	7	
8	Veterans' Homes	●	8	
9	Love Your Library Fund	●	9	
10	Lupus Fund	●	10	
11	Military Family Fund	●	11	
12	ALS Research and Education	●	12	
13	Home Delivered Meals for Seniors	●	13	
14	Leukemia, Lymphoma, and Myeloma Fund	●	14	
15	Retired and Rescued Thoroughbred Race Horse Aftercare	●	15	
16	Retired and Rescued Standardbred Race Horse Aftercare	●	16	
17	Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	●	17	
18	Diabetes Research and Education Fund	●	18	200

Part 2 – Total

1	Total *(add Part 1, lines 1 through 18; see instructions)*	1	

Test 18

Begins on next page

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

CT-3

Tax Law – Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2023. 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:

beginning 01-01-2023 ending 12-31-2023

Final return ☐	Amended return ☐		

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *X* in the box ....
002190218	AA1	(518) 555-2626	X

Legal name of corporation	Trade name/DBA
CTEF601	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
601 Harriman Campus	05/01/2002	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

Principal business activity in NYS	NAICS business code number (from **NYS Pub 910**)
Other Crop Farming	111900

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

A. Pay amount shown on Part 2, line 19c. Make payable to: **New York State Corporation Tax**
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A**   Payment enclosed

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

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

D. Do you have an interest in any partnerships? *(mark an X in the appropriate box)* .... **D** Yes • ☐ 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 ☒ No ☐	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) 555-2727	Date 04-15-2024

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 ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 54678912 or Excl. code	Date 04-15-2024

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** [X]

   If you marked this box, complete line 6a below and Section B, line 1.

   6a Total capital contributions .... ● **6a** [400,000 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** [25]

2 Wages paid to New York State employees .... ● **2** [700,500 00]

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

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

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

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

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

Section C – Filing information

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

   1120 ● [X]   1120 consolidated ● [ ]   1120-REIT or 1120-RIC ● [▮]   1120S ● [ ]   1120F ● [ ]   1120-H ● [▮]

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

   Failure to meet investment capital holding period ● [ ]

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

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

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

   CT-3.1 ● [ ]   CT-3.2 ● [ ]   CT-3.3 ● [ ]   CT-3.4 ● [X]   CT-60 ● [ ]   CT-225 ● [X]   CT-227 ● [ ]

   Other *(identify)*: DTF-686 ● [X]

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. .... ● **4** [6]

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

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

7 **Revoking a commonly owned group election** *(only applies in the first year you revoke the election)* **–** If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an *X* in the box .... ● [ ]

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

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

Penalties and interest

5	Estimated tax penalty *(see instructions; if Form CT-222 is attached, mark an X in the box)* .... ● ☐ ●	**5**	
6	Interest on late payment *(see instructions)* .... ●	**6**	
7	Late filing and late payment penalties *(see instructions)* .... ●	**7**	
8	Total penalties and interest *(add lines 5, 6, and 7)* .... ●	**8**	

Voluntary gifts/contributions

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

Prepayments

11	Mandatory first installment from Form CT-300 *(see instructions)*	**11**	600 00
12	Second installment *(from Form CT-400)*	**12**	550 00
13	Third installment *(from Form CT-400)*	**13**	550 00
14	Fourth installment *(from Form CT-400)*	**14**	550 00
15	Payment with extension request *(from Form CT-5, line 5)*	**15**	
16	Overpayment credited from prior years *(see instr.)* [Period]	**16**	
17	Overpayment credited from CT-3-M [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 2024 MFI .... ●	**19b**	
19c	Balance due	**19c**	
20a	Excess prepayments .... ●	**20a**	
20b	Amount previously credited to 2024 MFI .... ●	**20b**	
20c	Overpayment .... ●	**20c**	
21	Amount of overpayment to be credited to next period	**21**	
22	Balance of overpayment available *(subtract line 21 from line 20c)* .... ●	**22**	
23	Amount of overpayment to be credited to Form CT-3-M .... ●	**23**	
24	Balance of overpayment to be refunded *(subtract line 23 from line 22)*	**24**	
25	Unused tax credits to be refunded	**25**	13,950 00
26	Unused tax credits applied to next period	**26**	

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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)* ●	**1**	382,883 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	2,250,450 00	2,700,000 00	
2	Real property and marketable securities included on line 1 2			
3	Subtract line 2 from line 1 3			
4	Real property and marketable securities at fair market value 4			
5	Adjusted total assets *(add lines 3 and 4)* 5			
6	Total liabilities 6	832,500 00	922,523 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	382,500 00	877,500 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	2,250 00	2,700 00
10 Net gains from sales of loans secured by real property ●	10		
11 Interest from loans **not** secured by real property (QFI ● ☐) ●	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐) ●	12		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt ●	13		
14			
15 Interest from NYS and its political subdivisions debt ●	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt ●	16		
17 Interest from other states and their political subdivisions debt ●	17		
18 Net gains from other states and their political subdivisions debt ●	18		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt ●	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange ●	20		
21 Net gains from all other asset-backed securities ●	21		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds ●	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange ●	23		
24 Net gains from other corporate bonds ●	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements ●	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds ●	26		
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities ●	27	292,500 00	625,500 00
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains ●	28		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
29 Interest from other financial instruments ●	29		
30 Net gains and other income from other financial instruments ●	30		

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

			A – New York State		B – Everywhere	
Section 210-A.5(b)						
31 Brokerage commissions	●	31				
32 Margin interest earned on behalf of brokerage accounts	●	32				
33 Fees for advisory services for underwriting or management of underwriting	●	33				
34 Receipts from primary spread of selling concessions	●	34				
35 Receipts from account maintenance fees	●	35	22,500	00	36,000	00
36 Fees for management or advisory services	●	36				
37 Interest from an affiliated corporation	●	37				
Section 210-A.5(c)						
38 Interest, fees, and penalties from credit cards	●	38				
39 Service charges and fees from credit cards	●	39				
40 Receipts from merchant discounts	●	40				
41 Receipts from credit card authorizations and settlement processing	●	41				
42 Other credit card processing receipts	●	42				
Section 210-A.5(d)						
43 Receipts from certain services to investment companies	●	43				
Section 210-A.5-a						
44 Global intangible low-taxed income		44	0	00		
Section 210-A.6						
45 Receipts from railroad and trucking business	●	45				
Section 210-A.6-a						
46 Receipts from the operation of vessels	●	46				
Section 210-A.7						
47 Receipts from air freight forwarding	●	47				
48 Receipts from other aviation services	●	48				
Section 210-A.8						
49 Advertising in newspapers or periodicals	●	49				
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	36,000	00	118,103	00
Section 210-A.11						
54 Discretionary adjustments	●	54				
Total receipts						
55 Add lines 1 through 54 in columns A and B	●	55				

Calculation of business apportionment factor

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

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 ....●	CT-607 ....●	CT-651 ......●
CT-40 ....●	CT-611 ....●	CT-652 ......●
CT-41 ....●	CT-611.1 .....●	CT-654 ......●
CT-43 ....●	CT-611.2 .....●	CT-655........●
CT-44 ....●	CT-612 ....●	CT-656........●
CT-46 ....● 11,165 00	CT-613 ....●	CT-657........●
CT-47 ....●	CT-631 ....●	CT-658........● -1000
CT-236 ....●	CT-633 ....●	CT-660........●
CT-238 ....●	CT-634 ....●	CT-661........●
CT-239 ....●	CT-635 ....●	CT-662........●
CT-241 ....●	CT-636 ....●	DTF-621 .....●
CT-242 ....●	CT-637 ....●	DTF-622 .....●
CT-246 ....●	CT-638 ....●	DTF-624 .....●
CT-248 ....●	CT-640 ....●	DTF-630 .....●
CT-249........●	CT-641 ....●	Other credits ●
CT-250 ....●	CT-642 ....●	
CT-261 ....●	CT-643 ....●	
CT-501 ....●	CT-644 ....●	
CT-601 ....●	CT-645 ....●	
CT-602 ....●	CT-646 ....●	
CT-603 ....● - 552 00	CT-647 ....●	
CT-604 ....●	CT-648 ....●	
CT-605 ....●	CT-649 ....●	
CT-606 ....●	CT-650 ......●	

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

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

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

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

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

NEW YORK STATE 2023

Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation	Employer identification number (EIN)
CTEF601	002190218

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

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

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

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

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

NOL carryback *(see instructions)*

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

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

Computation of NOL carryforward *(see instructions)*

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

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A		C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01/01/2023-12/31/2023	155,590	00	
01/01/2022-12/31/2022	180,000	00	
01/01/2021-12/31/2021	1,012,613	00	
01/01/2020-12/31/2020	202,703	00	
01/01/2019-12/31/2019	90,090	00	
01/01/2018-12/31/2018	186,525	00	12/31/2017
01/01/2017-12/31/2017	-292,500	00	
01/01/2016-12/31/2016	121,635	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
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐

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)*

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

2023
NEW YORK STATE

Legal name of corporation	Employer identification number (EIN)
CTEF601	002190218

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

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 - 220	31,883	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 2023

Department of Taxation and Finance

Claim for Investment Tax Credit
(Includes Employment Incentive Credit)
Tax Law – Sections 210-B.1 and 210-B.2

CT-46

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

All filers must enter tax period:
beginning 01/01/2023 ending 12/31/2023

Legal name of corporation	Employer identification number
CTEF601	002190218

Summary of tax credit(s)

1	Investment tax credit *(from line 20)* ●	1	
2	Investment tax credit on research and development (R&D) property at the optional rate *(from line 21)* ●	2	
2a	Investment tax credit for eligible farmers *(from line 21a)* ●	2a	
3	Subtotal *(add lines 1, 2, and 2a)*	3	
4	Employment incentive credit *(from line 28)* ●	4	
5	Unused investment tax credit or employment incentive credit from preceding period *(New York S corporations, enter 0)* ● 5		
6	Unused expired tax credits *(see instructions; New York S corporations, enter 0)* ● 6		
7	Subtract line 6 from line 5	7	
8	Total *(add lines 3, 4, and 7; New York S corporations, see instructions)* ●	8	
9	Recapture of excess credit taken in previous periods *(from line 32; New York S corporations, see instructions)* ●	9	
10	Net investment tax credit(s) *(see instructions)* ●	10	

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

11	Tax due before credits *(see instructions)*	11	
12	Tax credits claimed before the investment tax credit *(see instructions)* ●	12	
13	Subtract line 12 from line 11	13	
14	Fixed dollar minimum tax *(see instructions)*	14	
15	Limitation on investment tax credit *(subtract line 14 from line 13; if less than zero, enter 0)* ●	15	
16	Investment tax credit to be used this period *(see instructions)* ●	16	
17	Unused investment tax credit *(subtract line 16 from line 10)* ●	17	
18a	Investment tax credit available for refund *(see instructions)* ●	18a	

If you are a qualified new business or an eligible farmer, mark an **X** in the appropriate box:

18b	Qualified new business ● ☐	18b	
18c	Eligible farmer ● ☐	18c	
18d	Amount of line 18a to be refunded *(see instructions)* ●	18d	
18e	Amount of line 18a to be applied as an overpayment to next year's tax *(subtract line 18d from line 18a; see instructions)* ●	18e	
19	Unused investment tax credit available to be carried forward *(see instructions)* ●	19	

Schedule A – Investment tax credit *(Attach additional Forms CT-46 as necessary; see instructions)*

For each property, complete columns A through D here and columns E through H on the corresponding lines below.

Item	A – Description of property *(list items separately)*	B – Principal use of property	C – Date acquired *(mm-dd-yy)*	D – Useful *(years)*
A	46 Harriman campus	Machining	05/05/21	26
B	52 Harriman campus	Farming	05/05/21	26

Item	E – Investment credit base	F – Investment credit *(column E × standard rate; see Rate schedule 1 in Form CT-46-I)*	G – Investment credit for research and development property *(column E × optional rate; see Rate schedule 1 in Form CT-46-I)*	H – Investment credit for eligible farmers on qualified property *(see instructions) (column E x 20% [0.2])*
A	337,995 00			
B	337,995 00			
Amounts from additional Forms CT-46 if any				

20	Add column F amounts *(enter here and on line 1)*	20	
21	Add column G amounts *(enter here and on line 2)*	21	
21a	Add column H amounts *(enter here and on line 2a)*	21a	

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

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

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

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

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

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

Schedule D – Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns
(Attach additional Forms CT-46 as necessary)

A Description of property	B Date of acquisition or rehabilitation *(mm-dd-yy)*	C Date property ceased to qualify *(mm-dd-yy)*	D Life *(months)*	E Unused life *(months)*	F Percentage *(E ÷ D)*	G Total original investment tax credit allowed	H Recaptured investment tax credit *(F × G)*

29 Total recaptured investment tax credit from additional Forms CT-46 if any .... ●	**29**	
30 Recaptured investment tax credit *(add column H amounts and line 29)* .... ●	**30**	
31 Additional recapture *(see instructions)* .... ●	**31**	
32 Add lines 30 and 31 *(enter here and on line 9)* .... ●	**32**	

Department of Taxation and Finance

Claim for EZ Wage Tax Credit
Including the ZEA Wage Tax Credit
Tax Law – Former Sections 210.19 and 1511(g)

CT-601

NEW YORK STATE 2023

All filers must enter tax period:

	beginning	01/01/2023	ending	12/31/2023

Legal name of corporation	Employer identification number
CTEF601	002190218

Name of empire zone (EZ) or zone equivalent area (ZEA) *(if multiple zones, complete Schedule C)*	Date of zone designation
Albany	03/15/2010

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 the credit carried forward and available for the current tax year

1	Wage tax credit carryforward from preceding tax year *(see instructions)* .... ●	**1**	3,600 00
2	Current year's tax *(see instructions)* .... ●	**2**	
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 over

4	Current year's tax *(see instructions)*	**4**	
5	Enter other credits claimed before the wage tax credit *(see instructions)* .... ●	**5**	11,165 00
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**	0
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

Department of Taxation and Finance

Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit

Tax Law – Sections 210-B.3 and 210-B.4

CT-603

NEW YORK STATE 2023

All filers must enter tax period:

beginning	01/01/2023	ending	12/31/2023

Employer identification number (EIN) shown on page 1 of your tax return

002190218

Legal name of corporation filing the franchise tax return

CTEF601

● Name of empire zone (EZ)

Albany

File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, or CT-3-A. See Form CT-603-I, *Instructions for Form CT-603,* for assistance in completing this form. Attach a copy of the *Certificate of Eligibility* and retention certificate.

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**	2,500 00
2	Recapture of EZ-ITCs taken in previous periods from line 19 *(New York S corporations, see instructions)* .... ●	**2**	1,500 00
3	Net EZ-ITC or addback *(see instructions)* .... ●	**3**	

Part 2 – Computation of EZ employment incentive credit (EZ-EIC)

4	Unused EZ-EIC from preceding period .... ●	**4**	2,000 00
5	Recapture of EZ-EICs taken in previous periods from line 20 *(New York S corporations, see instructions)* .... ●	**5**	2,552 00
6	Net EZ-EIC or addback *(see instructions)* .... ●	**6**	

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	
7	Franchise tax minus all credits claimed before the EZ-EIC (column A) or before the EZ-ITC (column B) *(see instructions)*	**7**	500	00	500	00
8	Enter in column B the fixed dollar minimum tax *(from Form CT-3 or CT-3-A, Part 2, line 1c)*	**8**			500	00
9	Enter in column A the fixed dollar minimum tax *(from Form CT-3 or CT-3-A, Part 2, line 1c)*	**9**	500	00		
10	EZ credit limitation *(column A: subtract line 9 from line 7; column B: subtract line 8 from line 7)* .... ●	**10**	0	00	0	00
11	EZ credit used this period *(column A: enter the lesser of line 6 or line 10, column A; column B: enter the lesser of line 3 or line 10, column B)*	**11**	0	00	0	00
12	Total EZ-EIC and EZ-ITC used this period *(add line 11, columns A and B; see instructions)* .... ●	**12**			0	00

Part 2 – Credits available for carryforward

13	Net EZ-ITC from line 3 *(if line 3 is a negative number, enter **0** here and on line 15)*	13	
14	EZ-ITC used from line 11, column B .... ●	14	
15	EZ-ITC available for carryforward *(subtract line 14 from line 13)* .... ●	15	
16	Net EZ-EIC from line 6 *(if line 6 is a negative number, enter **0** here and on line 18)*	16	
17	EZ-EIC used from line 11, column A .... ●	17	
18	EZ-EIC available for carryforward *(subtract line 17 from line 16; see instructions)* .... ●	18	

Schedule C – Computation of recapture of EZ-ITC and EZ-EIC *(see instructions)*

A Description of property	B Date acquired	C Date property ceased to qualify	D Life *(months)*	E Unused life *(months)*	F Percentage *(E ÷ D)*	G EZ-ITC allowed *(see instructions)*	H Recaptured EZ-ITC *(F x G)*	I Recaptured EZ-EIC *(see instructions)*
Machinery	05/01/2016	12/31/2021	100	16	16	9,375 00	1,500 00	2,552 00
Total of column I from any additional Forms CT-603								

19	Recaptured EZ-ITC *(add column H amounts; enter here and on line 2)* .... ●	19	
20	Recaptured EZ-EIC *(add column I amounts; enter here and on line 5)*.................................	20	

New York State 2023

Department of Taxation and Finance

Employee Training Incentive Program Tax Credit

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

CT-646

All filers must enter tax period:

beginning **01/01/2023** ending **12/31/2023**

Legal name of corporation	Employer identification number (EIN)
CTEF601	002190218

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

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

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

B Employee Training Incentive Program (E-TIP) project number from the certificate of tax credit .... ● ESDETIP22123

C Enter the total number of employees included in this claim for credit .... ● 8

D Enter the total number of interns included in this claim for credit .... ● 5

Schedule A – Computation of credit

1 E-TIP tax credit *(see instructions)* .... ● **1** 7,650 00

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** 11,165 00

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**

Department of Taxation and Finance

COVID-19 Capital Costs Credit

Tax Law – Sections 47 and 210-B.58

CT-657

All filers must enter tax period:

beginning | 01/01/2023 | ending | 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF601	002190218

File this form with your franchise tax return.

All filers **must** complete line A.

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

C corporations

If *Yes*, complete 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 Schedules A and B.

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

All filers: Complete Schedule D, if applicable.

Schedule A – Computation of credit *(see instructions)*

Enter the information from your certificate of tax credit in columns A and B below.

	A Certificate number	B Credit
	ESDCCCC2212345	6,300 00
Total from any additional Forms CT-657 .... ●		
1 COVID-19 capital costs credit *(add column B amounts)* .... ● **1**		

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Certificate number	D Share of credit
Total from any additional Forms CT-657 .... ●			
2 Total credit allocated from partnership(s) *(add column D amounts)* .... ● **2**			
3 Total credit *(add lines 1 and 2; New York S corporations, see instructions)* .... ● **3**			

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

4	Tax due before credits *(see instructions)*	**4**
5	Tax credits claimed before this credit *(see instructions)* .... ●	**5** 11,165 00
6	Tax after application of credits *(subtract line 5 from line 4)*	**6**
7	Fixed dollar minimum tax *(see instructions)*	**7**
8	Credit limitation *(subtract line 7 from line 6; if line 7 is more than line 6, enter 0)* .... ●	**8**
9	Credit used for this tax year *(enter the lesser of line 3 or line 8 here and on your franchise tax return)* ...... ●	**9**
10	Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)* .... ●	**10**
11	Amount of credit to be refunded *(limited to the amount on line 10; enter here and on your franchise tax return)* .... ●	**11**
12	Amount of credit to be applied as an overpayment to the next year's tax *(subtract line 11 from line 10; enter here and on your franchise tax return)* .... ●	**12**

Schedule D – Recapture of credit *(see instructions)*

	A Certificate number	B Amount of revoked credit
Total from any additional Forms CT-657 .... ●		
13 Total *(add column B amounts)* .... ●	**13**	

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Department of Taxation and Finance

Additional Restaurant Return-to-Work Credit

CT-658

Tax Law – Section 210-B.56-a

All filers must enter tax period:

beginning 01/01/2023 ending 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF601	002190218

File this form with your franchise tax return.

Recapture of additional restaurant return-to-work credit *(see instructions)*

A Revoked certificate number	B Amount of credit previously claimed
ESDAARW2212345	1,000
Total of column B from any additional Forms CT-658 ....●	
1 Total *(add column B amounts)* ....● **1**	

Department of Taxation and Finance

Tax Shelter Reportable Transactions

DTF-686

Attachment to New York State Return

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

All filers must enter tax period:

beginning 01/01/2023   ending 12/31/2023

Name(s) as shown on your return	Taxpayer identification number shown on page 1 of your tax return
CTEF601	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 Harimman Campus

City, village, town, or post office	State	ZIP code
Albany	NY	12227

Taxpayer's email address
johndoe@taxesdoneright.com

File this form with your business tax return, your amended business tax return, your personal income tax return, or your amended personal income tax return.

1 Identify the type of federal reportable transactions. Mark an **X** in the box(es) that apply *(see instructions, Form DTF-686-I)*.

A. ● [X] Listed transaction   D. ● [X] Loss transaction

B. ● [X] Confidential transaction   E. ● [ ] Transaction with brief assets holding period

C. ● [X] Transaction with contractual protection   F. ● [X] Transaction of interest

2 Enter the total number of IRS Form(s) 8886 that are attached to this form .... ● **2** | 3

3 Enter in the box(es) below the applicable code(s) for each federal listed transaction being reported *(see instructions)*.

● 01 ● 05 ● 14 ● 15 ● 17 ● 19 ● 20 ● 25 ● 30 ● 37

4 Identify the type of New York reportable transactions. Mark an **X** in the box(es) that apply *(see instructions)*.

A. ● [X] New York listed transaction

B. ● [ ] New York confidential transaction

C. ● [ ] New York transaction with contractual protection

5 Enter the total number of New York Form(s) DTF-686-ATT that are attached to this form..................................... ● **5** |

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 04/15/2024

Test 19

Begins on next page

NEW YORK STATE 2023

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, 2023. 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:

beginning 01/01/2023 ending 12/31/2023

Final return ☐   **Amended return** ☒

Employer identification number (EIN)	File number	Business telephone number
002190219	AA1	(518)555-2626

If you claim an overpayment, mark an **X** in the box ☐

Legal name of corporation	Trade name/DBA
CTEF47	

Mailing address	State or country of incorporation
Care of (c/o)	Maryland

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
47 WA Harriman Campus	05/18/2020	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

Principal business activity in NYS	NAICS business code number (from NYS Pub 910)
Farm Supplies Merchant Wholesalers	424910

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

A. Pay amount shown on Part 2, line 19c. Make payable to: ***New York State Corporation Tax*** Attach your payment here. *(Detach all check stubs; see instructions for details.)* | **A** | Payment enclosed |

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

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

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* .... **D** Yes ● ☐ 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 ☒ No ☐	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 04/15/2024

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	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 03	Date 04/15/2024

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** 25

2 Wages paid to New York State employees ....● **2** 790,000

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

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

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

5a If you marked the line 5 box, use line 5a to report the applicable exception | **Number** | **Amount**
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 ● x   1120 consolidated ●   1120-REIT or 1120-RIC ▊   1120S ●   1120F ●   1120-H ▊

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

Failure to meet investment capital holding period ●

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

2a Enter the tax due amount from your most recently filed New York State return for this tax period ● **2a** 200,000

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

CT-3.1 ●   CT-3.2 ●   CT-3.3 ●   CT-3.4 ● x   CT-60 ●   CT-225 ●   CT-227 ● x

Other *(identify)*: _____ ●

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ....● **4** 6

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

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

7 **Revoking a commonly owned group election** *(only applies in the first year you revoke the election)* **–** If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an *X* in the box ....● x

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

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

Penalties and interest

5 Estimated tax penalty *(see instructions; if Form CT-222 is attached, mark an X in the box)* .... ● ☐ ●	**5**	
6 Interest on late payment *(see instructions)* .... ●	**6**	
7 Late filing and late payment penalties *(see instructions)* .... ●	**7**	
8 Total penalties and interest *(add lines 5, 6, and 7)* .... ●	**8**	

Voluntary gifts/contributions

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

Prepayments

11 Mandatory first installment from Form CT-300 *(see instructions)*	**11**	15,000
12 Second installment *(from Form CT-400)*	**12**	15,000
13 Third installment *(from Form CT-400)*	**13**	15,000
14 Fourth installment *(from Form CT-400)*	**14**	15,000
15 Payment with extension request *(from Form CT-5, line 5)*	**15**	1,000
16 Overpayment credited from prior years *(see instr.)* Period 12/31/2022	**16**	780
17 Overpayment credited from CT-3-M 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 2024 MFI .... ●	**19b**	
19c Balance due	**19c**	
20a Excess prepayments .... ●	**20a**	
20b Amount previously credited to 2024 MFI .... ●	**20b**	
20c Overpayment .... ●	**20c**	
21 Amount of overpayment to be credited to next period	**21**	
22 Balance of overpayment available *(subtract line 21 from line 20c)* .... ●	**22**	
23 Amount of overpayment to be credited to Form CT-3-M .... ●	**23**	
24 Balance of overpayment to be refunded *(subtract line 23 from line 22)*	**24**	
25 Unused tax credits to be refunded	**25**	
26 Unused tax credits applied to next period	**26**	

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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)* ●	1	4,225,000
2	Additions to FTI *(from Form CT-225, line 5)* .... ●	2	
3	Add lines 1 and 2 .... ●	3	
4	Subtractions from FTI *(from Form CT-225, line 10)* .... ●	4	
5	Subtract line 4 from line 3 .... ●	5	
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)* ... ●	6	
7	Entire net income (ENI) *(subtract line 6 from line 5)* .... ●	7	
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)* .... ●	8	
9	Subtract line 8 from line 7 .... ●	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)* .... ●	10	
11	Business income *(add lines 9 and 10)* .... ●	11	
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)* .... ●	12	
13	Business income after addback *(add lines 11 and 12)* .... ●	13	
14	Business apportionment factor *(from Part 6, line 56)* .... ●	14	
15	Apportioned business income after addback *(multiply line 13 by line 14)* .... ●	15	
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)* ...... ●	16	
17	Subtract line 16 from line 15 .... ●	17	
18	NOL deduction *(from Form CT-3.4, line 6)* .... ●	18	
19	Business income base *(subtract line 18 from line 17)* .... ●	19	
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)* .... ●	20	

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

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

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return .... ●	1	2,225,225	3,250,250	
2	Real property and marketable securities included on line 1	2	500,000	500,000	
3	Subtract line 2 from line 1	3			
4	Real property and marketable securities at fair market value	4	500,000	500,000	
5	Adjusted total assets *(add lines 3 and 4)*	5			
6	Total liabilities	6	45,125	55,150	

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			

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property ●	1	1,175,175	2,225,250
2 Sales of electricity ●	2		
3 Net gains from sales of real property ●	3		
Section 210-A.3			
4 Rentals of real and tangible personal property ●	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property ●	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event ●	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products ●	7		

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

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

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

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

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

		A – New York State		B – Everywhere
Section 210-A.5(b)				
31 Brokerage commissions	31			
32 Margin interest earned on behalf of brokerage accounts	32			
33 Fees for advisory services for underwriting or management of underwriting	33			
34 Receipts from primary spread of selling concessions	34	1,150,150		1,150,150
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	2,650,650		2,650,650
41 Receipts from credit card authorizations and settlement processing	41			
42 Other credit card processing receipts	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	43			
Section 210-A.5-a				
44 Global intangible low-taxed income	44	0 00		
Section 210-A.6				
45 Receipts from railroad and trucking business	45			
Section 210-A.6-a				
46 Receipts from the operation of vessels	46	100,000		100,000
Section 210-A.7				
47 Receipts from air freight forwarding	47	25,000		25,000
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	50,000		50,000
Section 210-A.11				
54 Discretionary adjustments	54			
Total receipts				
55 Add lines 1 through 54 in columns A and B	55			

Calculation of business apportionment factor

56 New York State business apportionment factor *(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.

Credit	Amount	Credit	Amount	Credit	Amount
CT-37		CT-607		CT-651	
CT-40		CT-611		CT-652	
CT-41		CT-611.1		CT-654	
CT-43		CT-611.2		CT-655	
CT-44		CT-612		CT-656	
CT-46		CT-613		CT-657	
CT-47	5,600	CT-631		CT-658	
CT-236		CT-633		CT-660	
CT-238		CT-634		CT-661	
CT-239		CT-635	7,000	CT-662	
CT-241		CT-636		DTF-621	
CT-242		CT-637		DTF-622	
CT-246		CT-638	74,279	DTF-624	
CT-248		CT-640		DTF-630	
CT-249		CT-641		Other credits	
CT-250		CT-642			
CT-261		CT-643			
CT-501	20,000	CT-644	26,250		
CT-601		CT-645	-2,010		
CT-602		CT-646			
CT-603		CT-647			
CT-604		CT-648			
CT-605		CT-649			
CT-606		CT-650			

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

2023

NEW YORK STATE

Legal name of corporation	Employer identification number (EIN)
CTEF47	002190219

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

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

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I (*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**	5,000
5b NOL carryforwards from **new** members who entered the group during the current tax year .... ●	**5b**	

NOL carryback (*see instructions*)

Loss year		C
A Beginning date (mm-dd-yyyy)	**B** Ending date (mm-dd-yyyy)	Amount allowed to be carried back
01/01/2024	12/31/2024	2,000

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

Computation of NOL carryforward (*see instructions*)

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

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A		C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01/01/2023-12/31/2023	3,509,547		12/31/2022
01/01/2022-12/31/2022	-7000		
01/01/2021-12/31/2021	23,000		

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

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

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*	F Subject to IRC §§ 381-384 or SRLY
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐

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

CT-47

Tax Law - Section 210-B.11

2023
NEW YORK STATE

All filers must enter tax period: beginning 01/01/2023 ending 12/31/2023

Legal name of corporation	Employer identification number
CTEF47	002190219

File this form with Form CT-3 or CT-3-A *(See Form CT-47-I, Instructions for Form CT-47, for assistance)*

Part 1 – Eligibility

Form CT-3-S filers: do **not** complete this form. Instead, include the shareholders' amounts of the following on Form CT-34-SH: eligible taxes paid; total acres of qualified agricultural property; total acres of qualified agricultural property converted to nonqualified use; and total acres of qualified conservation property.

If you mark an **X** in a *No* box for question A, B, C, or D, **stop;** you do not qualify for this credit.

A Did you have qualified agricultural property during the tax year? *(see instructions)* .... • Yes [x] • No [ ]

B Were eligible school district property taxes paid on that property during the tax year?
(see instructions) .... • Yes [x] • No [ ]

C Complete Worksheet A in the instructions. Is the amount shown on line 3 of Worksheet A less than
$300,000? .... • Yes [x] • No [ ]

D Complete Worksheet B in the instructions (and Worksheet C, if applicable). Is the amount shown on
line 12 of Worksheet B, or line 6 of Worksheet C, if applicable, at least 0.6667? *(see instructions)* .... • Yes [x] • No [ ]

E If you and one or more related persons *(see instructions)* each owned qualified agricultural property on
March 1 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	
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**	4,500	
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**	600
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** 46,250	
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)* .... ●	
28	Unused credit *(subtract line 27 from line 21)* .... ● **28**	
29	Unused credit available to be refunded, credited as an overpayment, or carried forward *(enter the lesser of line 17 or line 28)* ... ● **29**	
30	Unused credit to be refunded *(see instructions)* .... ● **30**	
31	Unused credit to be credited as an overpayment to next year's return *(see instructions)* .... ● **31**	
32	Unused credit to be carried forward *(subtract lines 30 and 31 from line 28)* .... ● **32**	

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

	A Total acres of qualified agricultural property converted to nonqualified use in the tax year	B Total acres of qualified agricultural property owned before conversion	C Column A ÷ column B	D Total credit claimed in the two previous tax years	E Total amount of credit to be recaptured *(column C × column D; transfer this amount to line 20)*
33	●	●	●	●	●

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NEW YORK STATE
2023

Department of Taxation and Finance

Temporary Deferral Nonrefundable Payout Credit

CT-501

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
CTEF47	002190219

Schedule A – Computation of credit used and carried over

1	Temporary deferral nonrefundable payout credit carry forward from last year's Form CT-501 .... ●	1	20,000
2	Tax due before credits *(see instructions)*	2	
3	Tax credits claimed before this credit *(see instructions)* .... ●	3	26,250
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

CT-635

Tax Law – Section 210-B.36

2023

NEW YORK STATE

All filers enter tax period:

beginning 01/01/2023 ending 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF47	002190219

File this form with your franchise tax return. You must also submit 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 ● [x] No [ ]

C corporations	**New York S corporations**
If *Yes*, complete lines B through F and Schedules A and B.	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, B, and C.	If *No*, and you are claiming this credit as a corporate partner, complete Schedules A and C.

B Name of the business certified by the NYS Department of Labor to participate in the New York Youth Jobs Program............................. ● CTEF47

C Certified business's EIN .... ● 002190219

D Number of certified youth employed full-time and included in this claim for credit .... ● 4

E Number of certified youth employed part-time and included in this claim for credit .... ● 2

F Program year from the annual final certificate of tax credit .... ● 2023

Schedule A – Credit for certified youths

1 New York youth jobs program tax credit *(see instructions)* .... ●	**1**	7,000
2 Partner: Enter your share of the credit from your partnership from line 13 .... ●	**2**	
3 Total credit *(see instructions)* .... ●	**3**	

Schedule B – Calculation 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**	51,850
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 additional forms, if any		
13 Total credit allocated from partnerships *(enter here and on line 2)* .... ● **13**		

Department of Taxation and Finance

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 01/01/2023   ending 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF47	002190219

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

All filers **must** complete line A.

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

C corporations

If *Yes*, complete lines B, C, and D and Schedules A, C (Part 1), D and E.

If *No*, and you are claiming this credit as a corporate partner, complete lines B, C, and D and Schedules C (Part 2), D and E.

New York S corporations

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

If *No*, and you are claiming this credit as a corporate partner, do **not** complete this form. Instead use Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*, to report the allocation factor of the partnership *(see instructions)*.

B Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business *(see instructions)* .... ● ESDSUEC2312345

C Are you certified by multiple sponsors? *(mark an X in the appropriate box)* .... Yes ● [ ] No [x]

Enter the sponsor(s) name(s) below from Form DTF-74 *(see instructions)*.

Sponsor(s) names(s)

D Year of START-UP NY business tax benefit period *(enter a number from 1 to 10; see instructions)* .... ● 5

Schedule A – Allocation factor *(see instructions)*

			A Tax-free NY area	B New York State
1 Average value of property *(see instructions)* .... ●	**1**		800,000	1,000,000
2 Property factor *(divide line 1, column A, by line 1, column B; round the result to the fourth decimal place)*	**2**			
3 Wages, salaries, and other compensation of employees *(see instructions)*.... ●	**3**		200,000	2,500,000
4 Wage factor *(divide line 3, column A, by line 3, column B; round the result to the fourth decimal place)*..	**4**			
5 Total factors *(add lines 2 and 4)*...	**5**			
6 Allocation factor *(divide line 5 by two; round the result to the fourth decimal place; enter here and on line 24)*..	**6**			

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**	58,850
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**	58,850
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**	

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Department of Taxation and Finance

Workers with Disabilities Tax Credit

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

CT-644

2023

All filers must enter tax period:

beginning 01/01/2023 ending 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF47	002190219

Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

All filers **must** complete line A.

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

C corporations

If *Yes*, complete lines B through E, and Schedules A and/or B, as applicable and Schedules C and D.

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

New York S corporations

If *Yes*, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.

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

B Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

Name of certified business	EIN
● CTEF47	● 002190219

C Enter the total number of qualified full-time employees claimed for this credit .... ● 4

D Enter the total number of qualified part-time employees claimed for this credit .... ● 3

E Enter the allocation year *(see instructions)* .... ● 2023

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
Ann Joseph	444555666	04/01/2021	10/1/2023	40,000		
Mary Pius	555666777	06/01/2021		45,000		
Leela Paul	666777888	09/01/2021		25,000		
Martin James	777888999	10/01/2021		30,000		
Total from additional sheet(s) if any..						
1 Credit for qualified full-time employees *(add column G amounts)* .... ●						

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
Annie George	111222333	03/01/2021	12/31/2023	15,000		
Ron Michel	222333444	04/01/2021		30,000		
Tony Thomas	333444555	05/01/2021		35,000		
Total from additional sheet(s) if any..						

2 Credit for qualified part-time employees *(add column G amounts)*..................................... ● | | |

3 Total credit for all qualified employees *(add lines 1 and 2)* .... ● | | |

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** | 1,500 |

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

2023

Tax Law – Article 1, Sections 39 and 39-a

All filers must enter tax period: beginning 01/01/2023 ending 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF47	002190219

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

A Certificate number from Form DTF-74, *Certificate of Eligibility,* issued to the approved
START-UP NY business *(see instructions)* ....● ESDRSNT2312345

B EIN of certified START-UP NY business ....● 002190219

Schedule A – Proportional recovery of tax benefits *(see instructions)*

		Beginning	Ending
C Beginning and ending dates of the year subject to proportional recovery .... ●		01/01/2023	12/31/2023

D Year of START-UP NY business tax benefit period *(enter a number from 1 to 10; see instructions)* ....● 7

Proportional recovery percentage *(see instructions)*

1 Benchmark number of net new jobs ....●	**1**	10
2 Number of net new jobs actually created ....●	**2**	7
3 Subtract line 2 from line 1 ....●	**3**	
4 Proportional recovery percentage *(divide line 3 by line 1; round to four decimal places)* ....●	**4**	

START-UP NY tax elimination credit *(see instructions)*

5 Credit claimed ....●	**5**	2,500
6 Proportional recovery percentage *(from line 4)*	**6**	
7 Recapture of credit *(multiply line 5 by line 6)* ....●	**7**	

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

8 Credit claimed ....●	**8**	2,600
9 Proportional recovery percentage *(from line 4)*	**9**	
10 Recapture of credit *(multiply line 8 by line 9)* ....●	**10**	

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

11 MCTMT on payroll expenses previously excluded ....●	**11**	
12 Proportional recovery percentage *(from line 4)*	**12**	
13 Recapture of MCTMT *(multiply line 11 by line 12)* ....●	**13**	

Sales and use tax *(see instructions)*

14 Credit or refund claimed ....●	**14**	1,600
15 Proportional recovery percentage *(from line 4)*	**15**	
16 Recapture of credit or refund of sales and use tax *(multiply line 14 by line 15)* ....●	**16**	

Real estate transfer tax *(see instructions)*

17 Transfer tax exempted ....●	**17**	
18 Proportional recovery percentage *(from line 4)*	**18**	
19 Recapture of transfer tax *(multiply line 17 by line 18)* ....●	**19**	

Organization tax (Tax Law, Article 9, former section 180) **and license and maintenance fees** (Tax Law, Article 9, former section 181) *(see instr.)*

20 License and/or maintenance fee ....●	**20**	
21 Proportional recovery percentage *(from line 4)*	**21**	
22 Recapture of fees *(multiply line 20 by line 21)* ....●	**22**	

23 Total *(add lines 7, 10, 13, 16, 19, and 22; enter here and on line 33)* ....●	**23**	

Schedule B – Recapture of tax benefits due to fraud *(see instructions)*

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

Schedule C – Partnership information *(see instructions)*

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

Schedule D – Computation of recapture

33	Enter the amount from line 23 or line 31 .... ●	33	
34	Enter the amount from line 32 .... ●	34	
35	Total recapture *(add lines 33 and 34; see instructions)* .... ●	35	

Department of Taxation and Finance

New York State Voluntary Contributions

CT-227

2023

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

Legal name of corporation	Employer identification number (EIN)
CTEF47	002190219

Part 1 – Voluntary contributions *(see instructions)*

Name of fund

1	Return a Gift to Wildlife	1	200
2	Breast Cancer Research	2	
3	Prostate Cancer	3	
4	9/11 Memorial	4	100
5	Volunteer Firefighting	5	
6	Veterans Remembrance	6	
7	Women's Cancers Fund	7	
8	Veterans' Homes	8	
9	Love Your Library Fund	9	
10	Lupus Fund	10	
11	Military Family Fund	11	
12	ALS Research and Education	12	
13	Home Delivered Meals for Seniors	13	
14	Leukemia, Lymphoma, and Myeloma Fund	14	
15	Retired and Rescued Thoroughbred Race Horse Aftercare	15	300
16	Retired and Rescued Standardbred Race Horse Aftercare	16	100
17	Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	17	200
18	Diabetes Research and Education Fund	18	

Part 2 – Total

1	Total *(add Part 1, lines 1 through 18; see instructions)*	1	

Test 20

Begins on next page

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

NEW YORK STATE 2023

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2023. 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:

beginning	01/01/2023
ending	12/31/2023

Final return ☐   **Amended return** ☐

Employer identification number (EIN)	File number	Business telephone number
002190220	AA2	(518) 555-2626

If you claim an overpayment, mark an **X** in the box .... ☐

Legal name of corporation	Trade name/DBA
CTEF43	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	**Foreign corporations:** date began business in NYS
43 Harriman Campus	06/01/2006	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

Principal business activity in NYS	NAICS business code number (from **NYS Pub 910**)
Commercial banking	522110

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

A. Pay amount shown on Part 2, line 19c. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)*

	Payment enclosed
A	18,141

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

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

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* .... **D** Yes • ☐ 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 ☒ No ☐	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 04/15/2024

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done right		Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 return Parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this return johndoe@taxesdoneright.com	Preparer's NYTPRIN or 45678912	Excl. code	Date 04/15/2024

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** [100]

2 Wages paid to New York State employees .... ● **2** [6,750,000]

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

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

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

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

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

Section C – Filing information

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

1120 ● [x]   1120 consolidated ● [ ]   1120-REIT or 1120-RIC ● [ ]   1120S ● [ ]   1120F ● [ ]   1120-H ● [ ]

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

   Failure to meet investment capital holding period ● [ ]

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

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

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

CT-3.1 ● [ ]   CT-3.2 ● [x]   CT-3.3 ● [ ]   CT-3.4 ● [x]   CT-60 ● [ ]   CT-225 ● [x]   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]

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

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

7 **Revoking a commonly owned group election** *(only applies in the first year you revoke the election)* **–** If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box .... ● [ ]

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)* .... ●	**1a**	
1b	Capital base tax *(from Part 4, line 15; see instructions)* ...... ●	**1b**	
1c	Fixed dollar minimum tax *(see instr)* ● [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)* .... ● ☐ ●	**5**	
6	Interest on late payment *(see instructions)* .... ●	**6**	
7	Late filing and late payment penalties *(see instructions)* .... ●	**7**	
8	Total penalties and interest *(add lines 5, 6, and 7)* .... ●	**8**	

Voluntary gifts/contributions

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

Prepayments

11	Mandatory first installment from Form CT-300 *(see instructions)*	**11**	500,000
12	Second installment *(from Form CT-400)*	**12**	500,000
13	Third installment *(from Form CT-400)*	**13**	500,000
14	Fourth installment *(from Form CT-400)*	**14**	500,000
15	Payment with extension request *(from Form CT-5, line 5)*	**15**	
16	Overpayment credited from prior years *(see instr.)* [Period]	**16**	
17	Overpayment credited from CT-3-M [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 2024 MFI .... ●	**19b**	
19c	Balance due	**19c**	
20a	Excess prepayments .... ●	**20a**	
20b	Amount previously credited to 2024 MFI .... ●	**20b**	
20c	Overpayment .... ●	**20c**	
21	Amount of overpayment to be credited to next period	**21**	
22	Balance of overpayment available *(subtract line 21 from line 20c)* .... ●	**22**	
23	Amount of overpayment to be credited to Form CT-3-M .... ●	**23**	
24	Balance of overpayment to be refunded *(subtract line 23 from line 22)*	**24**	
25	Unused tax credits to be refunded	**25**	
26	Unused tax credits applied to next period	**26**	

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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)* ●	1	51,000,000
2	Additions to FTI *(from Form CT-225, line 5)* .... ●	2	
3	Add lines 1 and 2 .... ●	3	
4	Subtractions from FTI *(from Form CT-225, line 10)* .... ●	4	
5	Subtract line 4 from line 3 .... ●	5	
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)* ... ●	6	
7	Entire net income (ENI) *(subtract line 6 from line 5)* .... ●	7	
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)* .... ●	8	
9	Subtract line 8 from line 7 .... ●	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)* .... ●	10	
11	Business income *(add lines 9 and 10)* .... ●	11	
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)* .... ●	12	
13	Business income after addback *(add lines 11 and 12)* .... ●	13	
14	Business apportionment factor *(from Part 6, line 56)* .... ●	14	
15	Apportioned business income after addback *(multiply line 13 by line 14)* .... ●	15	
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)* ...... ●	16	
17	Subtract line 16 from line 15 .... ●	17	
18	NOL deduction *(from Form CT-3.4, line 6)* .... ●	18	
19	Business income base *(subtract line 18 from line 17)* .... ●	19	
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)* .... ●	20	

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return .... ●	**1**	2,250,250	2,750,750	
2 Real property and marketable securities included on line 1	**2**	45,000	70,000	
3 Subtract line 2 from line 1	**3**			
4 Real property and marketable securities at fair market value	**4**	65,000	80,000	
5 Adjusted total assets *(add lines 3 and 4)*	**5**			
6 Total liabilities	**6**	700,750	800,850	

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**		
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**	125,000,000	125,000,000
10 Net gains from sales of loans secured by real property ●	**10**	3,125,125	3,125,125
11 Interest from loans **not** secured by real property (QFI ● ☐) ●	**11**		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐) ●	**12**		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt ●	**13**		
14			
15 Interest from NYS and its political subdivisions debt ●	**15**		
16 Net gains from federal, NYS, and NYS political subdivisions debt ●	**16**		
17 Interest from other states and their political subdivisions debt ●	**17**		
18 Net gains from other states and their political subdivisions debt ●	**18**		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt ●	**19**	9,000,000	9,000,000
20 Net gains from government agency debt or asset-backed securities sold through an exchange ●	**20**		
21 Net gains from all other asset-backed securities ●	**21**		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds ●	**22**		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange ●	**23**		
24 Net gains from other corporate bonds ●	**24**		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements ●	**25**		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds ●	**26**	11,000,000	11,000,000
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities ●	**27**		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains ●	**28**		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
29 Interest from other financial instruments ●	**29**	5,000,000	5,000,000
30 Net gains and other income from other financial instruments ●	**30**		

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

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

Calculation of business apportionment factor

56 New York State business apportionment factor *(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 .... ● [ ]	CT-607 .... ● [450,125]	CT-651 ...... ● [ ]
CT-40 .... ● [ ]	CT-611 .... ● [ ]	CT-652 ...... ● [ ]
CT-41 .... ● [ ]	CT-611.1 ..... ● [226,640]	CT-654 ...... ● [ ]
CT-43 .... ● [59,125]	CT-611.2 ..... ● [ ]	CT-655 .... ● [ ]
CT-44 .... ● [ ]	CT-612 .... ● [ ]	CT-656 .... ● [ ]
CT-46 .... ● [ ]	CT-613 .... ● [ ]	CT-657 .... ● [ ]
CT-47 .... ● [ ]	CT-631 .... ● [ ]	CT-658 .... ● [ ]
CT-236 .... ● [ ]	CT-633 .... ● [ ]	CT-660 .... ● [ ]
CT-238 .... ● [ ]	CT-634 .... ● [ ]	CT-661 .... ● [ ]
CT-239 .... ● [ ]	CT-635 .... ● [ ]	CT-662 .... ● [ ]
CT-241 .... ● [ ]	CT-636 .... ● [ ]	DTF-621 ..... ● [ ]
CT-242 .... ● [ ]	CT-637 .... ● [ ]	DTF-622 ..... ● [ ]
CT-246 .... ● [ ]	CT-638 .... ● [ ]	DTF-624 ..... ● [ ]
CT-248 .... ● [ ]	CT-640 .... ● [ ]	DTF-630 ..... ● [ ]
CT-249 .... ● [ ]	CT-641 .... ● [ ]	Other credits ● [ ]
CT-250 .... ● [ ]	CT-642 .... ● [ ]	
CT-261 .... ● [ ]	CT-643 .... ● [ ]	
CT-501 .... ● [ ]	CT-644 .... ● [ ]	
CT-601 .... ● [ ]	CT-645 .... ● [ ]	
CT-602 .... ● [100,150]	CT-646 .... ● [ ]	
CT-603 .... ● [ ]	CT-647 .... ● [ ]	
CT-604 .... ● [50,000]	CT-648 .... ● [ ]	
CT-605 .... ● [ ]	CT-649 .... ● [ ]	
CT-606 .... ● [ ]	CT-650 ...... ● [ ]	

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

CT-3.2

2023
NEW YORK STATE

Legal name of corporation	Employer identification number (EIN)
CTEF43	002190220

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

Schedule A – Modification used in the current tax year *(use **only** one; see instructions)*

1 Subtraction modification for qualified banks *(enter amount from line 3; if line 3 is zero, enter amount from line 14 or line 16; do not enter less than zero)* .... ● **1**

Note: All filers must complete Schedule B even if it is not applicable to you. If this is the case, skip to line 3 and enter **0**, then continue with the rest of the form.

Schedule B – Computation of modification for a captive real estate investment trust (REIT) (§208.9(t)) *(see instr.)*

Identify the captive REIT which you maintained as of April 1, 2014, and which you also maintained for federal income tax purposes on the last day of this tax year .... ●

EIN of captive REIT

2 Amount of dividends paid deductions allowed to the captive REIT maintained as identified above .... ● **2**

3 Subtraction modification for a captive REIT *(Multiply line 2 by 160% (1.6); enter here and on line 1 above. If not applicable, enter **0**.)* .... ● **3**

Schedule C – Computation of modification for qualified residential loan portfolios (§208.9(r)) *(see instructions)*

4 Qualified residential loan portfolio assets *(Form CT-3-A filers include assets for all qualifying members; see instructions)* .... ● **4**

5 Total assets *(Form CT-3-A filers include assets for all qualifying members; see instructions)* .... ● **5**

6 Divide line 4 by line 5 *(see instructions)* .... ● **6**

Form CT-3-A filers: Complete lines 7 through 10, as applicable.

7 Enter average total assets of members that are thrifts and qualified community banks *(see instr.)* ... ● **7**

8 Enter average total assets of all corporations included in the combined group *(see instructions)* ...... ● **8**

9 Divide line 7 by line 8 *(see instructions)* .... ● **9**

10 Entire net income (ENI) before this modification *(multiply line 9 by the amount from Form CT-3-A, Part 3, line 5; see instructions)* .... ● **10**

11 **Form CT-3 filers:** ENI before this modification *(from Form CT-3, Part 3, line 5; see instructions)* .... ● **11**

12 Multiply line 10 or line 11, as applicable, by 32% (.32) *(see instructions)* .... ● **12**

13 Amounts deducted per IRC sections 166 and 585 in the computation of federal taxable income (FTI), less any amounts included in FTI as a result of the recovery of loans *(see instructions)* .... ● **13**

14 Subtraction modification for qualified residential loan portfolios *(Subtract line 13 from line 12; enter here and on line 1 above, if applicable. If zero or less, enter **0**.)* .... ● **14**

Schedule D – Computation of modification for community banks and small thrifts (§208.9(s)) *(see instructions)*

15 Total net interest income from qualifying loans *(see instructions)* .... ● **15** | 24,473,596 |

Form CT-3-A filers: enter the total number of all Schedules E attached to this form ... ●

16 Subtraction modification for community banks and small thrifts *(multiply line 15 by 50% (.5); enter here and on line 1 above, if applicable)* .... ● **16**

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

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

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

Form CT-3-A filers: Compute on a separate basis for each combined entity *(see instructions)* ... ●

EIN of qualifying entity

1	Gross interest income from loans for the entity identified ●	**1**		95,000,000
2	Gross interest expense for the entity identified ●	**2**		38,150,150
3	Average total value of loans owned during the tax year by the entity identified ●	**3**	2,650,625	
4	Average total assets during the tax year owned by the entity identified ●	**4**	3,125,120	
5	Loan factor *(divide line 3 by line 4)* ●	**5**		
6	Gross interest expense from loans *(multiply line 2 by line 5)* ●	**6**		
7	Net interest income from loans *(subtract line 6 from line 1; if less than zero, enter **0** on line 7 and on line 11)* ●	**7**		
8	Gross interest income from qualifying loans for the entity identified ●	**8**	1,650,755	
9	Gross interest income from all loans for the entity identified *(from line 1)* ●	**9**	4,225,250	
10	Qualifying loan interest income factor *(divide line 8 by line 9)* ●	**10**		
11	Net interest income from qualifying loans for the entity identified *(multiply line 7 by line 10; enter on Schedule D, line 15)* ●	**11**		

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

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE

2023

Legal name of corporation	Employer identification number (EIN)
CTEF43	002190220

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

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

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I (*see instructions*) .... ●	**1**	2,954,942
2	Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (*from Form CT-3 or CT-3-A, Part 2, line 1b or 1c*) .... ●	**2**	20,000
3	Subtract line 2 from line 1 .... ●	**3**	2,934,942
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**	40,481,959

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

5a	NOL carryforward from prior year's Form CT-3.4 .... ●	**5a**	700,150
5b	NOL carryforwards from **new** members who entered the group during the current tax year .... ●	**5b**	

NOL carryback (*see instructions*)

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

5c	Total NOL carryback (*add column C amounts*) .... ●	**5c**	
5d	Subtotal (*add lines 5a, 5b, and 5c*).. ●	**5d**	700,150
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**	700,150
6	NOL to be used in the current tax year	**6**	700,150

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**	700,150
7c	NOL carryforwards from members **who left** the group during the current tax year .... ●	**7c**	
7d	Add lines 6 and 7c .... ●	**7d**	700,150
7	NOL available to be carried forward (*subtract line 7d from 7b*) .... ●	**7**	

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A		C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01/01/2023-12/31/2023	40,757,822		12-31-2022
01/01/2022-12/31/2022	700,150		
01/01/2021-12/31/2021	120,120		
01/01/2020-12/31/2020	225,225		
01/01/2019-12/31/2019	330,330		
01/01/2018-12/31/2018	440,440		
01/01/2017-12/31/2017	520,520		
01/01/2016-12/31/2016	630,630		12-31-2015
01/01/2015-12/31/2015	-725,725		

*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
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐

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)*

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

2023

Legal name of corporation	Employer identification number (EIN)
CTEF43	002190220

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

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

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 - 508	300,000 00	1i	A -	00
1b	A - 221	1,120,120 00	1j	A -	00
1c	A - 211	770,000 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 - 221	6,000 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 - 218	200,000	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 - 505	1,500	00	8i	ES -		00
8b	ES -		00	8j	ES -		00
8c	ES -		00	8k	ES -		00
8d	ES -		00	8l	ES -		00
8e	ES -		00	8m	ES -		00
8f	ES -		00	8n	ES -		00
8g	ES -		00	8o	ES -		00
8h	ES -		00	8p	ES -		00

Total from additional Form(s) CT-225, if any .... | 00

9 Total *(add lines 8a through 8p and the total from additional Form(s) CT-225)* ....• **9** | | 00
10 Total subtractions *(add lines 7 and 9; see instructions)* ....• **10** | | 00

Department of Taxation and Finance

Claim for Special Additional Mortgage Recording Tax Credit

Tax Law – Article 9, Section 187; Article 9-A, Section 210-B.9; and Article 33, Section 1511(e)

CT-43

All filers must enter tax period:

beginning	01/01/2023	ending	12/31/2023

Legal name of corporation	Employer identification number
CTEF43	002190220

See Form CT-43-I, *Instructions for Form CT-43*.

Attach this form to your franchise tax return.

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

B Enter the total number of properties included on this claim .... ● 2

Computation of credit

Use a separate line for each property. If you need more lines, attach additional sheets, as formatted below *(see instructions)*.

A Property address	B Date mortgage recorded	C Amount of mortgage		D Amount of special additional mortgage recording tax paid
4189 State St, Albany, NY 12222	03/01/2023	1,500,500		14,000
281 Wolf Rd, Albany, NY 12205	04/05/2023	3,425,425		15,125
Total from additional sheets, if any				

1a Total special additional mortgage recording tax paid during current tax year that qualifies for the credit *(add column D amounts)* .... ● **1a**

1b Special additional mortgage recording tax paid during current year from a flow through entity that qualifies for the credit *(see instructions)* .... ● **1b**

2 Unused special additional mortgage recording tax credit from preceding period .... ● **2** 30,000

3 Total available tax credit *(add lines 1a, 1b, and 2)* .... ● **3**

Computation of special additional mortgage recording tax credit used and available to be carried forward

4 Tax due before credits *(see instructions)* **4**

5 Tax credits claimed before the special additional mortgage recording tax credit *(see instructions)* **5** 50,000

6 Subtotal *(subtract line 5 from line 4)* **6** 2,854,181

7 Minimum tax *(see instructions)* **7**

8 Limitation on credit used *(subtract line 7 from line 6; if less than zero, enter 0)* .... ● **8**

9 Special additional mortgage recording tax credit used this period *(see instructions)* .... ● **9**

10 Unused special additional mortgage recording tax credit available for carryforward *(subtract line 9 from line 3)* .... ● **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 *(see instructions)* **11**

12 Amount of special additional mortgage recording tax credit eligible for refund or credit *(see instructions)* **12**

13 Balance to be refunded *(enter the amount from line 12 to be refunded; see instructions)* .... ● **13**

14 Balance to be credited as an overpayment *(subtract line 13 from line 12; see instructions)* .... ● **14**

15 Amount of carryforward *(subtract lines 13 and 14 from line 10)* .... ● **15**

Department of Taxation and Finance

Claim for EZ Capital Tax Credit

Tax Law – Articles 9-A and 33

CT-602

NEW YORK STATE 2023

All filers must enter tax period:

beginning	01/01/2023	ending	12/31/2023

Legal name of corporation	Employer identification number (EIN) *(as shown on page 1 of your tax return)*
CTEF43	002190220

File this form with your franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.
See Form CT-602-I, *Instructions for Form CT-602.*

A Mark an *X* in the box if you are claiming this credit as a corporate partner .... ● **A** [ ]

Schedule A – Limitations of EZ capital tax credit

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**	
2	Enter 50% (.5) of line 1 .... ●	**2**	

Part 2 – Tax limitation

3	Tax due before credits *(see instructions)*	**3**	
4	Credits claimed before the EZ capital tax credit *(see instructions)* .... ●	**4**	109,125
5	Balance of tax *(subtract line 4 from line 3)*	**5**	
6	Minimum tax *(see instructions)*	**6**	
7	Credit limitation *(subtract line 6 from line 5)* .... ●	**7**	

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

8	Unused EZ capital tax credit from previous periods .... ●	**8**	100,150
9	EZ capital tax credit used this year *(enter the lesser of line 2, line 7, or line 8; transfer this amount to your franchise tax return)* .... ●	**9**	
10	EZ capital tax credit available for carryforward *(subtract line 9 from line 8)* .... ●	**10**	

Department of Taxation and Finance

Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit For Corporate Partners

CT-604-CP

Tax Law – Article 1, Sections 15 and 16

All filers must enter tax period:

beginning 01/01/2023 ending 12/31/2023

Legal name of corporation	Your employer identification number (EIN)
CTEF43	002190220
Name of QEZE partnership	EIN of QEZE partnership
Partnership 1	111222333

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-33, CT-33-NL, or CT-33-A.
Attach a copy of the retention certificate received from the partnership.

Qualified empire zone enterprise (QEZE) credit for real property taxes application

1	Enter your share of the QEZE credit for real property taxes obtained from your partnership .... ●	**1**	50,000
2	Enter your franchise tax *(see instructions)*	**2**	
3	Tax credits claimed before the QEZE credit for real property taxes *(see instructions)* .... ●	**3**	
4	Subtract line 3 from line 2	**4**	
5	**Article 9-A filers:** See instructions; **Article 33 filers:** Enter *250*; **Article 33 combined filers:** Multiply number of taxable filers in combined group by 250	**5**	20,000
6	Credit limitation *(subtract line 5 from line 4; if zero or less, enter 0)* .... ●	**6**	
7	QEZE credit for real property taxes to be used this period *(see instructions)* .... ●	**7**	
8	Unused QEZE credit for real property taxes *(subtract line 7 from line 1)*	**8**	
9	Amount of unused credit on line 8 to be refunded *(see instructions)* .... ●	**9**	
10	Amount of unused, nonrefunded credit on line 8 to be applied as an overpayment *(subtract line 9 from line 8; see instructions)* .... ●	**10**	

QEZE tax reduction credit computation

11	Enter the benefit period factor obtained from your partnership .... ●	**11**	
12	Enter the employment increase factor obtained from your partnership .... ●	**12**	
13	Enter the zone allocation factor obtained from your partnership .... ●	**13**	
14	**Compute your tax factor:**		
	A Tax from your franchise tax return *(see instructions)* .... **A**		
	B Your share of partnership income allocated to New York State *(see instructions)* .... **B**		
	C Partner's business income or other tax base *(see instructions)* .... **C**		
	D Divide line B by line C .... **D**		
	Tax factor *(multiply line D by line A; see instructions)* .... ●	**14**	
15	QEZE tax reduction credit *(multiply line 11 × line 12 × line 13 × line 14)* .... ●	**15**	

QEZE tax reduction credit application

16	Enter your franchise tax *(see instructions)*	**16**	
17	Tax credits claimed before the QEZE tax reduction credit *(see instructions)* .... ●	**17**	
18	Subtract line 17 from line 16	**18**	
19	**Article 9-A filers –** If line 13 equals 1.0, enter *0*. If line 13 is less than 1.0, see instructions **Article 33 filers –** Enter *250* **Article 33 combined filers –** Multiply number of taxable filers in combined group by 250	**19**	
20	Limitation on credit used *(subtract line 19 from line 18; if less than zero, enter 0)* .... ●	**20**	
21	QEZE tax reduction credit to be used this period *(see instructions)* .... ●	**21**	

Department of Taxation and Finance

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 | 01/01/2023 | ending | 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF43	002190220

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** ESD232134567

B Year of eligibility *(enter a number from 1 to 10; see instructions)* .... ● **B** 5

B1 Green CHIPS projects only: indicate the phase from your certificate of tax credit issued by ESD *(see instr.)* .... Phase 1 ● ☐   Phase 2 ● ☒

C Mark an *X* in the box if you are claiming this credit as a corporate partner *(see instructions)*... ● **C** ☐

Schedule A – Excelsior jobs tax credit component *(see instructions)*

1	Excelsior jobs tax credit component *(see instructions)* .... ●	**1**	45,000
2	Excelsior jobs tax credit component from partnerships *(from line 33)* .... ●	**2**	
3	Total excelsior jobs tax credit component *(add lines 1 and 2; enter here and on line 16; New York S corporations, see instructions)*.. ●	**3**	

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

4	Excelsior investment tax credit component *(see instructions)* .... ●	**4**	120,125
5	Excelsior investment tax credit component from partnerships *(from line 33)* .... ●	**5**	
6	Total excelsior investment tax credit component *(add lines 4 and 5; enter here and on line 17; New York S corporations, see instructions)*.. ●	**6**	

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

7	Excelsior research and development tax credit component *(see instructions)* .... ●	**7**	95,000
8	Excelsior research and development tax credit component from partnerships *(from line 33)* .... ●	**8**	
9	Total excelsior research and development tax credit component *(add lines 7 and 8; enter here and on line 18; New York S corporations, see instructions)* .... ●	**9**	

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

10	Excelsior real property tax credit component *(see instructions)* .... ●	**10**	150,000
11	Excelsior real property tax credit component from partnerships *(from line 33)* .... ●	**11**	
12	Total excelsior real property tax credit component *(add lines 10 and 11; enter here and on line 19; New York S corporations, see instructions)* .... ●	**12**	

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

13	Excelsior child care services tax credit component *(see instructions)* .... ●	**13**	40,000
14	Excelsior child care services tax credit component from partnerships *(from line 33)* .... ●	**14**	
15	Total excelsior child care services tax credit component *(add lines 13 and 14; enter here and on line 20; New York S corporations, see instructions)* .... ●	**15**	

Schedule F – Credit summary *(New York S corporations only complete this schedule if reporting a recapture)*

16	Excelsior jobs tax credit component *(from line 3)*... ●	**16**	
17	Excelsior investment tax credit component *(from line 6)* .... ●	**17**	
18	Excelsior research and development tax credit component *(from line 9)*................ ●	**18**	
19	Excelsior real property tax credit component *(from line 12)* .... ●	**19**	
20	Excelsior child care services tax credit component *(from line 15)* .... ●	**20**	
21	Subtotal *(add lines 16 through 20)*... ●	**21**	
22	Recapture of credit taken in previous tax years *(see instructions)*.................... ●	**22**	
23	Net excelsior jobs program tax credit *(see instructions)*.................................. ●	**23**	

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**	
25 Tax credits claimed before the excelsior jobs program tax credit *(see instructions)*	**25**	209,275
26 Subtract line 25 from line 24	**26**	
27 Minimum tax *(see instructions)*	**27**	
28 Credit limitation *(subtract line 27 from line 26; if zero or less, enter 0)*	**28**	
29 Excelsior jobs program tax credit to be used this tax year *(see instructions)*	**29**	
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 forms 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 form(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)* **33**	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax credit	Excelsior real property tax credit	Excelsior child care services tax credit

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 – Sections 21, 187-g, 210-B.17, and 1511(u)

2023

All filers must enter tax period: beginning **01/01/2023** | ending **12/31/2023**

Legal name of corporation	Employer identification number (EIN)
CTEF43	002190220

File this form with your franchise tax return. A separate Form CT-611.1 must be filed for each *Certificate of Completion* (COC).

Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **on or after June 23, 2008** and **prior to July 1, 2015**? .... Yes ● [x]   No [ ]

If you answered *Yes*, and the site received a COC **by** December 31, 2019, complete this form to claim the brownfield redevelopment tax credit.

If you answered *Yes*, and the site receives a COC **after** December 31, 2019, do **not** complete this form; instead, use Form CT-611.2 to claim the credit.

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 .... ● **03/05/2014**

A Mark an *X* in the box if you are claiming this credit as a corporate partner *(see instructions)* .... ● **A** [ ]

Schedule A – Brownfield site identifying information

Enter the following information as listed on the COC issued by the DEC for the qualified site *(see instructions)*. **Submit a copy of the COC.**

Site name
Brownfield Site 1

Site location – municipality	Site location – county
Troy	Rensselaer

DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
4	45655	

If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Submit a copy** of the sale or transfer documentation to this form... ● **04/15/2019**

Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? .... Yes ● [ ]   No [x]

If *Yes,* enter the percent (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 [x]

Mark an *X* in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area. **Submit** supporting documentation. .... ● [x]

Will the qualified site be used primarily for manufacturing activities?.. Yes ● [ ]   No [x]

Schedule B – Site preparation credit component *(see instructions)*

A Description of site preparation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Fencing	11/15/2018	300,000
Demolition	03/01/2019	200,000
Electric wiring	05/01/2019	500,000
Total from additional form(s), if any		

1 Add column C amounts *(corporate partners: see instructions)* .... ●	**1**	
2 Applicable percentage rate *(see instructions)* .... ●	**2**	
3 Site preparation credit component *(multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)* .... ●	**3**	

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

A Description of groundwater remediation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Groundwater remediation	06/01/2018	450,000
Total from additional form(s), if any		

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	05/01/2018	15	400,125
Total from additional form(s), if any				

7 Add column E amounts *(corporate partners: see instructions)* .... ●	**7**	
8 Applicable percentage rate *(see instructions)* .... ●	**8**	
9a Tentative tangible property component *(multiply line 7 by line 8)* .... ●	**9a**	
9b Tangible property component limitation for the qualified site *(see instructions)* .... ●	**9b**	4,350,000
9c Tangible property component available for use in the current tax year *(see instructions)* .... ●	**9c**	
9d Tangible property credit component *(enter the lesser of line 9a or 9c; enter here and on line 14; see instructions)* .... ●	**9d**	

Schedule E – Recapture of credit taken in previous tax years *(submit additional forms 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 from additional form(s), if any							

10 Recaptured tangible property credit component *(add column H amounts)* .... ●	**10**	

Recapture if COC is revoked *(see instructions)*

11a Net tangible property credit component previously allowed *(see instructions)* .... ●	**11a**	
11b Site preparation credit component previously allowed.. ●	**11b**	
11c On-site groundwater remediation credit component previously allowed... ●	**11c**	
12 Enter line 10 amount or sum of lines 11a through 11c *(enter here and on line 17; New York S corporations, see instructions)* .... ●	**12**	

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

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

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

19	Tax due before credits *(see instructions)*	**19**	
20	Tax credits claimed before the brownfield redevelopment tax credit *(see instructions)*	**20**	659,400
21	Subtract line 20 from line 19	**21**	
22	Minimum tax *(see instructions)*	**22**	
23	Credit limitation *(subtract line 22 from line 21; if zero or less, enter 0)*	**23**	
24	Brownfield redevelopment tax credit to be used this tax year *(see instructions)*	**24**	
25	Unused brownfield redevelopment tax credit available for refund or as an overpayment *(subtract line 24 from line 18)*	**25**	
26	Brownfield redevelopment tax credit to be refunded *(limited to the amount on line 25; see instructions)*	**26**	
27	Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year *(subtract line 26 from line 25; see instructions)*	**27**	

Partnership information *(see instructions; submit additional forms if necessary using the same format shown)*

Name of partnership / Partnership's EIN

	Site preparation costs	Tangible property costs	Groundwater remediation costs
Costs allocated to taxpayer			

Name of partnership / Partnership's EIN

	Site preparation costs	Tangible property costs	Groundwater remediation costs
Costs allocated to taxpayer			

Name of partnership / Partnership's EIN

	Site preparation costs	Tangible property costs	Groundwater remediation costs
Costs allocated to taxpayer			

Name of partnership / Partnership's EIN

	Site preparation costs	Tangible property costs	Groundwater remediation costs
Costs allocated to taxpayer			

Name of partnership / Partnership's EIN

	Site preparation costs	Tangible property costs	Groundwater remediation costs
Costs allocated to taxpayer			

Name of partnership / Partnership's EIN

	Site preparation costs	Tangible property costs	Groundwater remediation costs
Costs allocated to taxpayer			
Total from additional form(s) if any			
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](#)

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

NEW YORK STATE 2023

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2023. 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:

beginning **01/01/2023** ending **12/31/2023**

Final return ☐ **Amended return** ☐

Employer identification number (EIN)	File number	Business telephone number	
002190221	AA 2	(518)555-2626	If you claim an overpayment, mark an **X** in the box .... ☒

Legal name of corporation	Trade name/DBA
CTEF604	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
604 WA Harriman Campus	01-01-2002	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

Principal business activity in NYS	NAICS business code number (from NYS Pub 910)
Computer Manufacturing	334100

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

A. Pay amount shown on Part 2, line 19c. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A**

Payment enclosed

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

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

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* .... **D** Yes • ☐ 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 ☒ No ☐	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 04/15/2024

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 / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912	Excl. code	Date 04/10/2024

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** x

2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts .... ● **2**

3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate .... ● **3**

4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts .... ● **4**

5 A cooperative housing corporation eligible for the 0% capital base tax rate.. ● **5**

6 A small business taxpayer eligible for the 0% capital base tax rate .... ● **6**
If you marked this box, complete line 6a below and Section B, line 1.
6a Total capital contributions .... ● **6a**

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

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

1 Number of New York State employees .... ● **1** 60

2 Wages paid to New York State employees .... ● **2** 3,000,000

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

4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box..................................... ● **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 .... **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 ● x   1120 consolidated ●   1120-REIT or 1120-RIC ■   1120S ●   1120F ●   1120-H ■

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

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

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

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

CT-3.1 ● x   CT-3.2 ●   CT-3.3 ●   CT-3.4 ● x   CT-60 ●   CT-225 ● x   CT-227 ●

Other *(identify)*: _____ ●

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

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

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

7 **Revoking a commonly owned group election** *(only applies in the first year you revoke the election)* **–** If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box .... ●

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)* ●	**1a**	
1b	Capital base tax *(from Part 4, line 15; see instructions)* ●	**1b**	
1c	Fixed dollar minimum tax *(see instr)* ● [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)* ● ☐ ●	**5**	
6	Interest on late payment *(see instructions)* ●	**6**	
7	Late filing and late payment penalties *(see instructions)* ●	**7**	
8	Total penalties and interest *(add lines 5, 6, and 7)* ●	**8**	

Voluntary gifts/contributions

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

Prepayments

11	Mandatory first installment from Form CT-300 *(see instructions)*	**11**	20,000
12	Second installment *(from Form CT-400)*	**12**	20,000
13	Third installment *(from Form CT-400)*	**13**	20,000
14	Fourth installment *(from Form CT-400)*	**14**	20,000
15	Payment with extension request *(from Form CT-5, line 5)*	**15**	
16	Overpayment credited from prior years *(see instr.)* [Period]	**16**	
17	Overpayment credited from CT-3-M [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 2024 MFI ●	**19b**	
19c	Balance due	**19c**	
20a	Excess prepayments ●	**20a**	
20b	Amount previously credited to 2024 MFI ●	**20b**	
20c	Overpayment ●	**20c**	
21	Amount of overpayment to be credited to next period	**21**	
22	Balance of overpayment available *(subtract line 21 from line 20c)* ●	**22**	
23	Amount of overpayment to be credited to Form CT-3-M ●	**23**	
24	Balance of overpayment to be refunded *(subtract line 23 from line 22)*	**24**	
25	Unused tax credits to be refunded	**25**	
26	Unused tax credits applied to next period	**26**	

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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)* ● **1**	3,169,524
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**	60,500,200	65,200,500	
2	Real property and marketable securities included on line 1 .... **2**			
3	Subtract line 2 from line 1 .... **3**			
4	Real property and marketable securities at fair market value **4**			
5	Adjusted total assets *(add lines 3 and 4)* **5**			
6	Total liabilities **6**	9,000,000	10,000,000	

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**	4,250,250	1,500,500	
18	Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)* .... ● **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**	3,394,002	4,167,927
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**	1,042,120	2,431,847
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property ●	**5**		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event ●	**6**		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products ●	**7**		

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

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

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

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

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

		A – New York State		B – Everywhere
Section 210-A.5(b)				
31 Brokerage commissions ●	31			
32 Margin interest earned on behalf of brokerage accounts ●	32			
33 Fees for advisory services for underwriting or management of underwriting ●	33			
34 Receipts from primary spread of selling concessions ●	34			
35 Receipts from account maintenance fees ●	35			
36 Fees for management or advisory services ●	36			
37 Interest from an affiliated corporation ●	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards ●	38			
39 Service charges and fees from credit cards ●	39			
40 Receipts from merchant discounts ●	40			
41 Receipts from credit card authorizations and settlement processing ●	41			
42 Other credit card processing receipts ●	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies ●	43			
Section 210-A.5-a				
44 Global intangible low-taxed income	44	0	00	2,500,225
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 *(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 .... ●	CT-607 .... ●	CT-651 ...... ●
CT-40 .... ●	CT-611 .... ●	CT-652 ...... ●
CT-41 .... ●	CT-611.1 ..... ●	CT-654 ...... ●
CT-43 .... ●	CT-611.2 ..... ●	CT-655 .... ●
CT-44 .... ●	CT-612 .... ●	CT-656 .... ●
CT-46 .... ●	CT-613 .... ●	CT-657 .... ●
CT-47 .... ●	CT-631 .... ●	CT-658 .... ●
CT-236 .... ●	CT-633 .... ●	CT-660 .... ●
CT-238 .... ●	CT-634 .... ●	CT-661 .... ●
CT-239 .... ●	CT-635 .... ●	CT-662 .... ●
CT-241 .... ●	CT-636 .... ●	DTF-621 ..... ●
CT-242 .... ●	CT-637 .... ●	DTF-622 ..... ●
CT-246 .... ●	CT-638 .... ●	DTF-624 ..... ●
CT-248 .... ●	CT-640 .... ●	DTF-630 ..... ●
CT-249 .... ●	CT-641 .... ●	Other credits ●
CT-250 .... ●	CT-642 .... ●	
CT-261 .... ●	CT-643 .... ●	
CT-501 .... ●	CT-644 .... ●	
CT-601 .... ●	CT-645 .... ●	
CT-602 .... ●	CT-646 .... ●	
CT-603 .... ●	CT-647 .... ●	
CT-604 .... ● 71,400 X	CT-648 .... ●	
CT-605 .... ●	CT-649 .... ●	
CT-606 .... ●	CT-650 ...... ●	

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

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

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

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

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

NEW YORK STATE 2023

Department of Taxation and Finance

Investment and Other Exempt Income And Investment Capital

CT-3.1

Legal name of corporation	Employer identification number (EIN)
CTEF604	002190221

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**	4,031,524
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**	

Schedule D – Total investment and other exempt income and excess interest deductions attributable

1	Total investment and other exempt income *(add Schedule B, line 28 and Schedule C, line 23; enter here and on Form CT-3 or CT-3-A, Part 3, line 8; do not enter less than zero)* ●	**1**	
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income *(add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is **not** made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10; do not enter less than zero)* ●	**2**	

Schedule E – Investment capital *(see instructions)*

Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution
Description of asset *(identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)*

Item	A – Description of asset	B – Number of shares acquired, if applicable	C – Date acquired
A			
B			
C			
D			
E			
F			
G			

Item	D Number of shares sold, if applicable	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships...					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16 ... ● **1**					

Part 2 – Investment capital – stocks actually held more than one year
Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	A – Name/CUSIP/CINS/lot number	B – Number of shares acquired	C – Date acquired
A	Stocks S1CUSIP31 LOT 19	185,000	02/01/2020
B			
C			
D			
E			
F			
G			

Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A			4,250,250	1,500,500	2,749,750
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships...					
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17 ... ● **2**					

Schedule E – Investment capital *(see instructions) (continued)*

Part 3 – Investment capital – stocks presumed held more than one year

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns F through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	A – Name/CUSIP/CINS/lot number	B – Number of shares acquired	C – Date acquired
A			
B			
C			
D			
E			
F			
G			

Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships..					
3 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 18 ... ● **3**					

Part 4 – Total investment capital

		F	G	H
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**

NEW YORK STATE

2023

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation	Employer identification number (EIN)
CTEF604	002190221

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

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

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

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

5a	NOL carryforward from prior year's Form CT-3.4 .... ●	**5a**	500,700
5b	NOL carryforwards from **new** members who entered the group during the current tax year .... ●	**5b**	

NOL carryback (see instructions)

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

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

Computation of NOL carryforward (see instructions)

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

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01/01/2023-12/31/2023	1,965,312	12/31/2021
01/01/2022-12/31/2022	200,500	
01/01/2021-12/31/2021	-701,200	
01/01/2020-12/31/2020	6,499,071	
01/01/2019-12/31/2019	4,091,806	12/31/2018
01/01/2018-12/31/2018	-99,706	
01/01/2017-12/31/2017	1,708,931	
01/01/2016-12/31/2016	2,011,553	

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

CT-3.4 (2023)   **Page 3** of 3

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
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐

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)*

Department of Taxation and Finance

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	Employer identification number (EIN)
CTEF604	002190221

Attach this form to Form CT-225 or Form CT-225-A.

For information and details about how to complete this form, see Form CT-224-I, *Instructions for Form CT-224.*

Schedule A – Adjustments for qualified public utilities and transferees

Other additions

1	Federal depreciation deduction for transition property	1	54,250
2	Federal loss on the sale of transition property	2	112,250
3	New York gain on the sale of transition property	3	
4	Add lines 1, 2, and 3	4	

Other subtractions

5	New York depreciation deduction for transition property	5	
6	New York loss on the sale of transition property	6	
7	Federal gain on the sale of transition property	7	
8	Transition property basis adjustment carryover to gain transactions	8	
9	Transition property basis adjustment carryover to loss transactions	9	
10	New York State regulatory asset deduction	10	
11	Add lines 5 through 10	11	

Schedule B – Adjustments for qualified power producers and qualified pipeline corporations

Other additions

12	Federal depreciation deduction for transition property	12	

Other subtractions

13	New York depreciation deduction for transition property	13	

Legal name of corporation	Employer identification number (EIN)
CTEF604	002190221

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

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

Schedule A – Certain New York State additions to federal income

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

1 New York State additions *(see instructions)*

	Modification number	Amount		Modification number	Amount
1a	A - 110	550,450 00	1i	A -	00
1b	A - 502	166,500 00	1j	A -	00
1c	A - 505	145,050 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

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Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions *(see instructions)*

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

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

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

8 New York State subtractions *(see instructions)*

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

9 Total *(add lines 8a through 8p and the total from additional Form(s) CT-225)* ....● **9** | | 00
10 Total subtractions *(add lines 7 and 9; see instructions)* ....● **10** | | 00

Department of Taxation and Finance

Claim for QEZE Tax Reduction Credit

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

CT-604

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

All filers must enter tax period: beginning | 01/01/2023 | ending | 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF604	002190221
● Name of empire zone(s)	

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

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

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

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

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

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

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

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

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

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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)

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

Part 1 – Computation of QEZE tax reduction credit

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

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

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

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

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

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

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

Schedule F – Related entities

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

Name	EIN

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

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

This page was intentionally left blank.

Section 2 begins on page 5.

Claim for QEZE Tax Reduction Credit

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

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

All filers must enter tax period: beginning 01/01/2023	ending 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF604	002190221
• Name of empire zone(s) Albany	

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

Date of first certification by Empire State Development *(mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates)* .... • 02/01/2010

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

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

Current tax year employment number		March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs		60	60	70	70	

| 31 Current tax year employment number within all EZs *(do not round; see instructions)* .... • **31** | | | | | | |

Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a Number in base year 1	12-09	18	17	16	18	
b Number in base year 2	12-08	16	15	14	16	
c Number in base year 3	12-07	14	13	12	14	
d Number in base year 4	12-06	12	11	10	12	
e Total number of full-time employees within all EZs in the base period						

| 32 Base period employment number within all EZs *(do not round; see instructions)* .... • **32** | | | | | | |

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

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

Current tax year employment number		March 31	June 30	September 30	December 31	Total
Number of full-time employees in New York State						

| 34 Current tax year employment number in New York State *(do not round)* .... • **34** | | | | | | |

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

| 35 Base period employment number in New York State *(do not round)* .... • **35** | | | | | | |

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

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

Test year ___01-09___ to ___12-09___ (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	20	20	22	22	

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

Schedule J – Employment increase factor (see instructions)

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

Schedule K – Zone allocation factor (see instructions)

		A EZ	B New York State
44 Average value of property (see instructions)..	**44**	20,000,000	20,000,000
45 EZ property factor (divide line 44, column A by line 44, column B; carry result to four decimal places)	**45**		1.0000
46 Wages and other compensation of employees, excluding general executive officers (see instructions)...	**46**	3,000,000	3,000,000
47 EZ payroll factor (divide line 46, column A by line 46, column B; carry result to four decimal places)	**47**		
48 Total EZ factors (add lines 45 and 47)	**48**		
49 Zone allocation factor (divide line 48 by two; carry result to four decimal places; enter here and on line 52)	**49**		

(continued)

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

Part 1 – Computation of QEZE tax reduction credit

50	Tax year of the business tax benefit period ___10___ ; benefit period factor *(see instructions)*	**50**	
51	Employment increase factor *(from line 43)*	**51**	
52	Zone allocation factor *(from line 49)* .... ●	**52**	
53	Tax factor *(see instructions)* .... ●	**53**	
54	QEZE tax reduction credit *(multiply line 50 by line 51 by line 52 by line 53)* .... ●	**54**	

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

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

Schedule M – Related entities

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

Name	EIN

NEW YORK STATE 2023

CT-651

Department of Taxation and Finance

Recovery Tax Credit

Tax Law – Sections 210-B.53 and 1511(dd)

All filers must enter tax period:

beginning | 01/01/2023 | ending | 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF604	002190221

File this form with your franchise tax return. You must also submit a copy of the certificate of tax credit issued by the New York State Office of Addiction Services and Supports (NYS OASAS).

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? *(mark an X in the appropriate box; see instructions)* • Yes [x]   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	EIN
• CTEF604	• 002190221

C Certificate number .... • OASARTC2212345

D Number of eligible employees for which the recovery tax credit is being claimed .... • 4

Schedule A – Computation of credit

1 Recovery tax credit *(see instructions)* .... • **1** | 6650

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**			

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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 71,400
6	Tax after application of credits *(subtract line 5 from line 4)*	6 0
7	Fixed dollar minimum tax *(see instructions)*	7
8	Credit limitation *(subtract line 7 from line 6; if line 7 is more than line 6, enter 0)* .... ●	8 0
9	Credit used for this tax year *(enter the lesser of line 3 or line 8 here and on your franchise tax return)* ...... ●	9 0
10	Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)* .... ●	10
11	Amount of credit to be refunded *(limited to the amount on line 10; enter here and on your franchise tax return)* .... ●	11
12	Amount of credit to be applied as an overpayment to the next year's tax *(subtract line 11 from line 10; enter here and on your franchise tax return)* .... ●	12

Department of Taxation and Finance

Claim for QETC Employment Credit

DTF-621

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

NEW YORK STATE
2023

All filers must enter tax period: beginning 01/01/2023 ending 12/31/2023

Name as shown on return	Taxpayer identification number
CTEF604	002190221

File this form with corporate franchise tax return Form CT-3, CT-3-A, or CT-3-S, or with income tax return Form IT-201, IT-203, IT-204, or IT-205.

Mark with an **X** the tax year for which you are claiming the qualified emerging technology company (QETC) employment credit on this return: 1st ● ☐   2nd ● ☒   3rd ● ☐

A Partner in a partnership, S corporation shareholder, or a beneficiary of an estate or trust:
enter your share of the QETC employment credit *(see instructions, Form DTF-621-I)* .... ● **A** [blank]

Business name of the partnership, S corporation, estate, or trust	Taxpayer identification number
	● [blank]

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** 1,050,700
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** 4,436,122

6a R&D funds percentage *(divide line 4 by line 5; enter the result as a percentage)* .... ● **6a** [blank] %

6b Enter the most recently published average ratio *(see instructions)* .... ● **6b** [blank] %

7 Does the percentage on line 6a equal or exceed the percentage on line 6b? .... Yes ☒   No ☐
If *Yes*, you are a QETC; continue with Part 3. If *No*, continue with question 8.

Primary products and services

8 Does the company develop or create products or services that are classified as emerging technologies? ...... Yes ☐   No ☐
   If *Yes*, enter in the box below a description of the company's emerging technology products or services, and continue with line 9.
   ● _____

   If you answered *No* to lines 3 and 8 or lines 7 and 8, you cannot claim this credit.

9 Enter the gross receipts or sales from the company's emerging technology products or
   services described on line 8 that were included on your federal return .... ● **9** |_____|

10 Enter from your federal return the gross receipts or sales from all the company's products or services ● **10** |_____|
   If line 10 is zero, skip lines 11 and 12 and continue with line 13.
   If line 10 is greater than zero, continue with line 11.

11 Divide line 9 by line 10 *(enter the result as a percentage)* .... ● **11** |_____ %|

12 Is the percentage on line 11 greater than 50%? .... Yes ☐   No ☐
   If *Yes*, continue with Part 3. If *No*, you cannot claim this credit.

13 Enter the total expenditures attributable to the development or creation of emerging
   technology products or services included on your federal return .... ● **13** |_____|

14 Enter the total expenditures included on your federal return..................................... ● **14** |_____|

15 Divide line 13 by line 14 *(enter the result as a percentage)* .... ● **15** |_____ %|

16 Is the percentage on line 15 greater than 50%? .... Yes ☐   No ☐
   If *Yes*, continue with Part 3. If *No*, stop. You cannot claim this credit.

Part 3 – Computation of average number of full-time employees in New York State for the current tax year and three-year base period

Current tax year	March 31	June 30	Sept. 30	Dec. 31	Total
Number of full-time employees in New York State	70	70	70	70	

17 Average number of full-time employees in New York State for the current tax year
   (see instructions) .... ● **17** |_____|

Number of full-time employees in New York State for three-year base period	March 31	June 30	Sept. 30	Dec. 31	Total
First year	50	50	55	55	
Second year	45	50	45	50	
Third year	45	45	45	45	

Total number of full-time employees in New York State for the three-year base period ...... |_____|

18 Average number of full-time employees in New York State for the three-year base
   period *(see instructions)* .... ● **18** |_____|

19 Percentage of employment for full-time employees in New York State *(divide line 17 by line 18; enter
   the result as a percentage; see instructions)* .... ● **19** |_____ %|

If your percentage of employment for full-time employees in New York State on line 19 **is less than 101%, do not complete Schedule B;** see instructions.
   If your percentage of employment is at least 101%, continue with Schedule B.

Schedule B – Computation of credit for the current tax year

20 Enter amount from line 17 *(include only those employees listed on page 3)* .... ●	**20**	
21 Enter amount from line 18 .... ●	**21**	
22 Subtract line 21 from line 20 .... ●	**22**	
23 Credit per employee	**23**	1000 00
24 Credit computed for the current tax year *(multiply line 22 by line 23; see instructions)*.................... ●	**24**	

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
Harry Prince	222333444		
William Princeton	333444555		
Kate william	444555666		
Megan Harry	555666777		

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** | |

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Begins on next page

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

NEW YORK STATE 2023

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2023. 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:

beginning 01/01/2023 ending 12/31/2023

Final return [ ]   **Amended return** [X]

Employer identification number (EIN)	File number	Business telephone number
002190256	AA5	(518)555-2626

If you claim an overpayment, mark an **X** in the box .... [X]

Legal name of corporation	Trade name/DBA
CTEF636	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
636 WA HARRIMAN CAMPUS	01/01/2019	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

Principal business activity in NYS	NAICS business code number (from NYS Pub 910)
Other crop farming	111900

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

A. Pay amount shown on Part 2, line 19c. Make payable to: **New York State Corporation Tax** Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** | Payment enclosed

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

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

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* .... **D** Yes • [ ] No • [X]
If *Yes*, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.

Third – party designee *(see instructions)*	Yes [X] No [ ]	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@ctef636.com		Telephone number (518)555-2626	Date 04/15/2024

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	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or	Excl. code 03	Date 04/15/2024

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** X

3   A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate ....● **3** X

4   A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts ....● **4** ☐

5   A cooperative housing corporation eligible for the 0% capital base tax rate..● **5** ☐

6   A small business taxpayer eligible for the 0% capital base tax rate ....● **6** ☐
   If you marked this box, complete line 6a below and Section B, line 1.

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

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

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

1   Number of New York State employees ....● **1** | 150

2   Wages paid to New York State employees ....● **2** | 7,050,500

3   Number of business establishments in New York State ....●| **3** | 4

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

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

   5a   If you marked the line 5 box, use line 5a to report the applicable exception **Number**   **Amount** 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 ●X   1120 consolidated ●☐   1120-REIT or 1120-RIC ☐   1120S ●☐   1120F ●☐   1120-H ☐

2   **Amended return –** If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation: Failure to meet investment capital holding period ●☐

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

   2a   Enter the tax due amount from your most recently filed New York State return for this tax period ● **2a** | 25,000

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

   CT-3.1 ●X   CT-3.2 ●☐   CT-3.3 ●☐   CT-3.4 ●X   CT-60●☐   CT-225 ●X   CT-227 ●☐
   Other *(identify)*: _____ ●☐

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

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

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

7   **Revoking a commonly owned group election** *(only applies in the first year you revoke the election)* **–** If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box ....● ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)* ●	1a	
1b	Capital base tax *(from Part 4, line 15; see instructions)* ●	1b	
1c	Fixed dollar minimum tax *(see instr)* ● [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)* ● ☐ ●	5	
6	Interest on late payment *(see instructions)* ●	6	
7	Late filing and late payment penalties *(see instructions)* ●	7	
8	Total penalties and interest *(add lines 5, 6, and 7)* ●	8	

Voluntary gifts/contributions

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

Prepayments

11	Mandatory first installment from Form CT-300 *(see instructions)*	11	1000
12	Second installment *(from Form CT-400)*	12	1000
13	Third installment *(from Form CT-400)*	13	1000
14	Fourth installment *(from Form CT-400)*	14	1000
15	Payment with extension request *(from Form CT-5, line 5)*	15	
16	Overpayment credited from prior years *(see instr.)* [Period ____]	16	
17	Overpayment credited from CT-3-M [Period ____]	17	
18	Total prepayments *(add lines 11 through 17; see instructions)* ●	18	

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

19a	Underpayment ●	19a	
19b	Additional amount for 2023 MFI ●	19b	
19c	Balance due	19c	
20a	Excess prepayments ●	20a	
20b	Amount previously credited to 2023 MFI ●	20b	
20c	Overpayment ●	20c	
21	Amount of overpayment to be credited to next period	21	
22	Balance of overpayment available *(subtract line 21 from line 20c)* ●	22	
23	Amount of overpayment to be credited to Form CT-3-M ●	23	
24	Balance of overpayment to be refunded *(subtract line 23 from line 22)*	24	
25	Unused tax credits to be refunded	25	129,700
26	Unused tax credits applied to next period	26	

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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)* ●	1	4,000,000
2	Additions to FTI *(from Form CT-225, line 5)* .... ●	2	
3	Add lines 1 and 2 .... ●	3	
4	Subtractions from FTI *(from Form CT-225, line 10)* .... ●	4	
5	Subtract line 4 from line 3 .... ●	5	
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)* ... ●	6	
7	Entire net income (ENI) *(subtract line 6 from line 5)* .... ●	7	
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)* .... ●	8	
9	Subtract line 8 from line 7 .... ●	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)* .... ●	10	
11	Business income *(add lines 9 and 10)* .... ●	11	
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)* .... ●	12	
13	Business income after addback *(add lines 11 and 12)* .... ●	13	
14	Business apportionment factor *(from Part 6, line 56)* .... ●	14	
15	Apportioned business income after addback *(multiply line 13 by line 14)* .... ●	15	
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)* ...... ●	16	
17	Subtract line 16 from line 15 .... ●	17	
18	NOL deduction *(from Form CT-3.4, line 6)* .... ●	18	
19	Business income base *(subtract line 18 from line 17)* .... ●	19	
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)* .... ●	20	

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return .... ●	1	35,250,250	38,500,500	
2 Real property and marketable securities included on line 1	2	3,100,100	3,100,100	
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4	3,100,100	3,100,100	
5 Adjusted total assets *(add lines 3 and 4)*	5			
6 Total liabilities	6	20,000,000	21,000,000	

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	1,400,000	500,500	
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)* .... ●	17	3,150,150	2,125,125	
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)* .... ●	18	25,000,000	13,000,000	
19 Total investment capital for the current year *(Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)* .... ●	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	600,000	100,000	

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property ●	**1**	25,000,000	25,000,000
2 Sales of electricity ●	**2**		
3 Net gains from sales of real property ●	**3**		
Section 210-A.3			
4 Rentals of real and tangible personal property ●	**4**		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property ●	**5**		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event ●	**6**		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products ●	**7**		

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

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

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

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

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

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

Calculation of business apportionment factor

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

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 ....● ☐	CT-607 ....● ☐	CT-651 ......● ☐
CT-40 ....● ☐	CT-611 ....● ☐	CT-652 ......● ☐
CT-41 ....● ☐	CT-611.1 .....● ☐	CT-654 ......● ☐
CT-43 ....● ☐	CT-611.2 .....● ☐	CT-655........● ☐
CT-44 ....● ☐	CT-612 ....● ☐	CT-656........● ☐
CT-46 ....● ☐	CT-613 ....● ☐	CT-657........● ☐
CT-47 ....● ☐	CT-631 ....● ☐	CT-658........● ☐
CT-236 ....● ☐	CT-633 ....● ☐	CT-660........● ☐
CT-238 ....● ☐	CT-634 ....● ☐	CT-661........● ☐
CT-239 ....● ☐	CT-635 ....● ☐	CT-662........● ☐
CT-241 ....● ☐	CT-636 ....● ☐	DTF-621 .....● ☐
CT-242 ....● ☐	CT-637 ....● ☐	DTF-622 .....● ☐
CT-246 ....● ☐	CT-638 ....● ☐	DTF-624 .....● ☐
CT-248 ....● ☐	CT-640 ....● ☐	DTF-630 .....● ☐
CT-249........● ☐	CT-641 ....● ☐	Other credits ● ☐
CT-250 ....● ☐	CT-642 ....● ☐	
CT-261 ....● ☐	CT-643 ....● ☐	
CT-501 ....● ☐	CT-644 ....● ☐	
CT-601 ....● ☐	CT-645 ....● ☐	
CT-602 ....● ☐	CT-646 ....● ☐	
CT-603 ....● ☐	CT-647 ....● ☐	
CT-604 ....● ☐	CT-648 ....● ☐	
CT-605 ....● ☐	CT-649 ....● ☐	
CT-606 ....● ☐	CT-650 ......● ☐	

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

CT-3.1

NEW YORK STATE 2023

Legal name of corporation	Employer identification number (EIN)
CTEF636	002190256

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.

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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**	4,284,000
2	8% of ENI *(multiply line 1 by 8% (.08); do not enter less than zero)* ●	**2**	342,720
3	Gross investment income from investments generating income **not** taxable by New York under the U.S. Constitution ●	**3**	500,000
4	Limitation on gross investment income *(enter the greater of line 2 or line 3)* ●	**4**	500,000
5	Remaining limitation *(subtract line 3 from line 4; if zero or less, enter 0)* ●	**5**	0

6	Dividend income from investment capital from stocks **actually** held more than one year ●	**6**		
7	Net capital gains in excess of losses from investment capital from stocks **actually** held more than one year ●	**7**	900,000	
8	Add lines 6 and 7 ●	**8**		900,000
9	Gross investment income from stocks **actually** held more than one year **after** limitation *(enter the lesser of line 5 or line 8)* ●	**9**		
10	Remaining balance of limitation on gross investment income *(subtract line 9 from line 5; if zero or less, enter 0)* ●	**10**		
11	Dividend income from investment capital from stocks **presumed** held more than one year ●	**11**	1,000,000	
12	Gross investment income from stocks **presumed** held more than one year **after** limitation *(enter the lesser of line 10 or line 11)* ●	**12**		
13	Total gross investment income *(add lines 3, 9, and 12)* ●	**13**		500,000

Part 2 – 40% safe harbor reduction for gross investment income *(see instructions)*

14	**40% safe harbor reduction** *(if the safe harbor election is made, multiply line 13 by 40%; see instructions)* ●	**14**	
15	Investment income after safe harbor reduction *(subtract line 14 from line 13; **skip Part 3 below and continue with Part 4**)* ●	**15**	

Part 3 – Deductions attributable to investment capital or to gross investment income – **only** if the safe harbor election is **not** made *(see instructions)*

16	Interest deductions **directly** attributable to investment capital or to gross investment income ●	**16**	0	
17	Interest deductions **indirectly** attributable to investment capital or to gross investment income ●	**17**	0	
18	Total interest deductions attributable to investment capital or to gross investment income *(add lines 16 and 17)* ●	**18**		0
19	Investment income *(if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0)* ●	**19**		500,000
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**	500,000
22	Excess interest deductions attributable to investment capital or to gross investment income *(if the safe harbor election is made, enter **0**; if the safe harbor election is not made, enter the amount from line 20)* ●	**22**	

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**	500,000

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**	500,000
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income *(add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is **not** made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10; do not enter less than zero)* ●	**2**	

Schedule E – Investment capital *(see instructions)*

Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution

Description of asset *(identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)*

Item	A – Description of asset	B – Number of shares acquired, if applicable	C – Date acquired
A	Investment capital		9/5/2023
B			
C			
D			
E			
F			
G			

Item	D – Number of shares sold, if applicable	E – Date sold	F – Average FMV	G – Liabilities attributable	H – Net average FMV
A			1,400,000	500,500	
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships...					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16 ... ● 1					

Part 2 – Investment capital – stocks actually held more than one year

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	A – Name/CUSIP/CINS/lot number	B – Number of shares acquired	C – Date acquired
A	Investment stocks held	30,000	4/5/2020
B			
C			
D			
E			
F			
G			

Item	D – Number of shares sold	E – Date sold	F – Average FMV	G – Liabilities attributable	H – Net average FMV
A	30,000	11/15/2022	3,150,150	2,125,125	
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships...					
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17 ... ● 2					

Schedule E – Investment capital *(see instructions) (continued)*

Part 3 – Investment capital – stocks presumed held more than one year

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns F through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	A – Name/CUSIP/CINS/lot number	B – Number of shares acquired	C – Date acquired
A	Investment capital presumed	25,000	02/02/2022
B			
C			
D			
E			
F			
G			

Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A			25,000,000	13,000,000	
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships...					
3 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 18 ... ● **3**					

Part 4 – Total investment capital

4 Total of all investment capital *(add lines 1, 2, and 3 in columns F, G, and H)* .... ● **4**				

Schedule F – Current year addback of prior year presumed investment capital and investment income *(see instructions)*

Do **not** complete schedule F if you have prior year presumed investment capital that failed to meet the holding period presumption **and** you **amended** your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income).

Part 1 – Addback of prior year presumed investment capital for stocks that did not meet holding period requirement
(see instructions)

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	A – Name/CUSIP/CINS/lot number	B – Number of shares acquired	C – Date acquired
A	Stock addback	4000	11/20/2022
B			
C			
D			
E			
F			
G			

Item	D Number of shares sold	E Date sold	F Average FMV, as previously reported	G Liabilities attributable, as previously reported	H Net average FMV, as previously reported
A	4000	10/22/2022	600,000	100,000	
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships..					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 20 ... ● 1					

Part 2 – Addback of prior year presumed investment income for stocks that did not meet holding period requirement *(see instr.)*

2 Prior year **presumed** gross investment income **after** Schedule C, Part 1 – Limitation on gross investment income for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption *(see instructions)* .... ●	**2**	700,000
3 If the safe harbor election was made on the **prior year** return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was **not** made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the **prior year** return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above *(see instructions)* .... ●	**3**	300,000
4 Prior year **presumed** investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption *(subtract line 3 from line 2; if zero or less, enter 0)* .... ●	**4**	400,000
5 Maximum addback based on prior year limitations *(enter the amount from prior year Form CT-3.1, Schedule C, line 12)* .... ●	**5**	625,000
6 Addback of **prior** year presumed investment income for stocks not held more than one year *(Enter the lesser of line 4 or 5; enter here and on Form CT-3 or CT-3-A, Part 3, line 12. If zero or less, enter 0.)* .... ●	**6**	400,000

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2023

Legal name of corporation	Employer identification number (EIN)
CTEF636	002190256

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

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

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

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

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

NOL carryback *(see instructions)*

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

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

Computation of NOL carryforward *(see instructions)*

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

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01/01/2023-12/31/2023	4,184,000	
01/01/2022-12/31/2022	-5,000	
01/01/2021-12/31/2021	400,975	
01/01/2020-12/31/2020	2,005,975	
01/01/2019-12/31/2019	219,484	

*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
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐

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

Tax Law – Articles 9-A, 22, and 33

CT-225

2023

Legal name of corporation	Employer identification number (EIN)
CTEF636	002190256

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

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

Schedule A – Certain New York State additions to federal income

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

1 New York State additions *(see instructions)*

	Modification number	Amount			Modification number	Amount
1a	A - 207	150,000 00		1i	A -	00
1b	A - 218	140,000 00		1j	A -	00
1c	A -	00		1k	A -	00
1d	A -	00		1l	A -	00
1e	A -	00		1m	A -	00
1f	A -	00		1n	A -	00
1g	A -	00		1o	A -	00
1h	A -	00		1p	A -	00

Total from additional Form(s) CT-225, if any .... | 00

2 Total *(add lines 1a through 1p and the total from additional Form(s) CT-225)* ....● **2** | 00

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

3 New York State additions *(see instructions)*

	Modification number	Amount			Modification number	Amount
3a	EA -	00		3i	EA -	00
3b	EA -	00		3j	EA -	00
3c	EA -	00		3k	EA -	00
3d	EA -	00		3l	EA -	00
3e	EA -	00		3m	EA -	00
3f	EA -	00		3n	EA -	00
3g	EA -	00		3o	EA -	00
3h	EA -	00		3p	EA -	00

Total from additional Form(s) CT-225, if any .... | 00

4 Total *(add lines 3a through 3p and the total from additional Form(s) CT-225)* ....● **4** | 00

5 Total additions *(add lines 2 and 4; see instructions)* ....● **5** | 00

Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions *(see instructions)*

	Modification number	Amount			Modification number	Amount		
6a	S - 219	6000	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 |

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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 – Sections 21, 187-g, 210-B.17, and 1511(u)

2023

| All filers must enter tax period: | beginning | 01/01/2023 | ending | 12/31/2023 |

Legal name of corporation	Employer identification number (EIN)
CTEF636	002190256

File this form with your franchise tax return. A separate Form CT-611.2 **must** be filed for each *Certificate of Completion* (COC).

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program (BCP) **on or after July 1, 2015**? .... Yes ● [x]   No ☐

A1 Did the DEC accept this site into the BCP **prior to June 23, 2008**, **and** did the site receive a COC **after** December 31, 2017? .... Yes ● ☐   No [x]

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 ● [x]   No ☐

If you answered *Yes* to **either** question A, A1, or A2 complete this form to claim the brownfield redevelopment tax credit.

If you answered *No* to questions A **,** A1, and A2 do **not** complete this form. If the site was accepted **prior to June 23, 2008**, complete Form CT-611; if the site was accepted **on or after June 23, 2008,** and **prior to July 1, 2015**, complete Form CT-611.1 to claim the credit.

For complete information about the credit form you should use, see *Which form to use* in the instructions.

Part 1 – Brownfield site identifying information *(see instructions)*

All filers **must** complete this part.

B Enter the date of execution of the Brownfield Cleanup Agreement for the brownfield site for which you are claiming this credit .... ● [   ]

C Enter the following information as listed on the COC issued by the DEC for the qualified site. **Submit a copy of the COC.**

Site name	Site owner
CTEF636	002190256
Site location – municipality	Site location – county
GREENFIELD	SARATOGA
DEC region	Division of Environmental Remediation (DER) site number ●	Date COC was issued ●
5	DER12345	10/01/2023

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 [X]

Part 1 – Brownfield site identifying information *(see instructions) (continued)*

F Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? .... Yes ● ☐ No ☒

    F1 If *Yes,* enter the percent (as a decimal rounded to four places) of the qualified site located within an EN-Zone .... ● ☐

G If you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area (BOA), enter the following information and **attach** supporting documentation.

● Name of the designated BOA in which the project is located	● Department of State project identification number

H Will the qualified site be used primarily for manufacturing activities? .... Yes ● ☐ No ☒

I Is the qualified site for which the COC was issued by the DEC developed as an affordable housing project as defined in Environmental Conservation Law (ECL) section 27-1405? .... Yes ● ☐ No ☒

    I1 If *Yes,* enter the percent (as a decimal rounded to four places) of the eligible costs included in the calculation of the tangible property credit component .... ● ☐

J Is the qualified site for which the COC was issued by the DEC upside down? *(for the definition of upside down, see* Definitions *in the instructions)* .... Yes ● ☒ No ☐

K Is the qualified site for which the COC was issued by the DEC underutilized? *(for the definition of underutilized, see* Definitions *in the instructions)* .... Yes ● ☒ No ☐

L Is the project located within a disadvantaged community as defined in section 27-1405 of the ECL? .... Yes ● ☒ No ☐

M Is the project being developed as a renewable energy facility site as defined in section 27-1405 of the ECL? .. Yes ● ☐ No ☒

Part 2 – Credit computation and usage instructions

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

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

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

Part 3 – Computation of credit or recapture

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

Schedule A – Site preparation credit component *(see instructions)*

A Description of site preparation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Demolition	11/1/2020	216,000
Excavation	8/31/2020	60,000
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**	
3 Site preparation credit component *(Multiply line 1 by line 2; enter here and on line 19. New York S corporations see instructions.)* .... ●	**3**	

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
Remediation	02/22/2022	82,000
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**	
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 treatment	05/06/2022	10	9000
Water treatment	Water treatment	05/10/2022	10	12,000
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**	0.1200	
Enter .0500 on each applicable line *(see instructions)*		
B Qualified site is located in a BOA .... ● **B**		
C Qualified site is to be used primarily for manufacturing activities .. ● **C**	0.0500	
D Qualified site is developed as affordable housing .... ● **D**		
E Qualified site is located within a disadvantaged community .... ● **E**	0.0500	
F Qualified site is being developed as a renewable energy facility ... ● **F**		
Total applicable percentage rate *(add lines A through F; may not exceed .2400)* .... ●	**8**	
9 Tentative tangible property component *(multiply line 7 by line 8)* .... ●	**9**	
10 Tangible property component limitation for the qualified site *(see instructions)* .... ●	**10**	
11 Tangible property component available for use in the current tax year *(see instructions)* .... ●	**11**	
12 Tangible property credit component *(enter the lesser of line 9 or line 11 here and on line 21; see instructions)* .... ●	**12**	

Part 3 – Computation of credit or recapture *(continued)*

Schedule D – Recapture of credit taken in previous tax years

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

A Description of property	B Date property was placed in service *(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				

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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	

Department of Taxation and Finance

Alcoholic Beverage Production Credit

CT-636

Tax Law – Sections 37 and 210-B.39

2023

All filers must enter tax period:

beginning | 01/01/2023 | ending | 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF636	002190256

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

All filers **must** complete line A.

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

C corporations

If *Yes*, complete Schedule A, Schedules B, C, D, and/or E, as applicable, and Schedules F and G.

If *No*, and you are claiming this credit as a corporate partner, complete Schedules H, F and G.

New York S corporations

If *Yes*, complete Schedule A, Schedules B, C, D, and/or E, as applicable.

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

Schedule A – Eligibility

B Are you registered as a distributor under Tax Law Article 18 (Taxes on Alcoholic Beverages)? .... Yes •[X] No [ ]

If *Yes*, enter the name, the EIN, and the State Liquor Authority (SLA) license number of the registered distributor below.

If *No*, **stop**. You do not qualify for this credit.

Name of registered distributor	EIN of registered distributor	SLA license number of registered distributor
CTEF636	002190256	516491

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 [X]
If *Yes*, complete Schedule B.

60 million gallons or less of cider? .... Yes •[ ] No [X]
If *Yes*, complete Schedule C.

20 million gallons or less of wine? .... Yes •[ ] No [X]
If *Yes*, complete Schedule D.

800,000 gallons or less of liquor? .... Yes •[X] No [ ]
If *Yes*, complete Schedule E.

If you answered *No* to **all** questions, **stop**. You do not qualify for this credit for this tax year.

Schedules B through F – Computation of credit

Schedule B – Credit for beer produced in New York State in this tax year *(see instructions)*

Part 1 – Credit for the first 500,000 gallons *(attach additional sheets if necessary)*

A Beer production facility's physical address	B Total gallons of beer *(from Form(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 Beer production facility's physical address	B 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 Cider production facility's physical address	B 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 Cider production facility's physical address	B 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 Wine production facility's physical address	B 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 .30; see instructions)* ....●	**19**	

Part 2 – Credit for gallons in excess of 500,000 *(attach additional sheets if necessary)*

A Wine production facility's physical address	B Total gallons of wine *(from Form(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 Liquor production facility's physical address		B Total liters of liquor containing more than 2% but not more than 24% alcohol by volume (ABV) *(from Form(s) MT-456; see instructions)*	C Total liters of liquor containing more than 24% ABV *(from Form(s) MT-456; see instructions)*
MOONSHINE ALLEY ALBANY NY 12227		75,700	11,355
Total of columns B and C amounts from additional sheets, if any			
25 Total *(add column B and C amounts)* .... ●	25		
26 Enter the amount from line 5 of the *Line 26 worksheet* *(see instructions)* .... ●	26	20,000 ●	3,000
27 Credit rate for the **first** 500,000 gallons of liquor	27	2.54	6.44
27a Credit for the **first** 500,000 *(multiply line 26 by 27; see instructions)* ●	27a		

Part 2 – Credit for gallons in excess of 500,000 *(attach additional sheets if necessary)*

A Liquor production facility's physical address		B Total liters of liquor containing more than 2% but not more than 24% ABV *(from Form(s) MT-456; see instructions)*	C Total liters of liquor containing more than 24% ABV *(from Form(s) MT-456; see instructions)*
Total of columns B and C amounts from additional sheets, if any			
28 Total *(add column B and C amounts)* ....●	28	●	
29 Enter the amount from line 6 of the *Line 29 worksheet* *(see instructions)* ....●	29	●	
30 Credit rate for gallons in **excess** of 500,000	30	.045	.045
31 Credit for gallons in **excess** of 500,000 *(multiply line 29 by line 30)* ●	31	●	
32 Total credit for liquor produced in New York State *(add lines 27a and 31, columns B and C)* ....●	32	●	

New York S corporations: Include the amounts from line 32, columns B and C on the applicable lines 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, columns B and C)* .... ●	**33**	70,120
34	**Partner:** Enter your share of credit from your partnership *(from line 45, column H)*..................... ●	**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 *(subtract line 39 from line 38; if zero or less, enter 0)*....................................... ●	**40**	
41	Credit to be used this tax year.. ●	**41**	
42	Unused tax credit available as a refund or as an overpayment *(subtract line 41 from line 35)*............. ●	**42**	
43	Tax credit to be refunded *(limited to the amount on line 42)* .... ●	**43**	
44	Amount to be applied as an overpayment to next year's tax *(subtract line 43 from line 42)* .... ●	**44**	

Schedule H – Partnership information *(attach additional sheets if necessary)*

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

Item	A Name of partnership	B Partnership's EIN
A		●
B		●
C		●
D		●

Item	C Share of credit for beer production	D Share of credit for cider production	E Share of credit for wine production	F Share of credit for liquor production containing more than 2% but not more than 24% ABV	G Share of credit for liquor production containing more than 24% ABV	H Total share of alcoholic beverage production credit *(add columns C through G)*
A						
B						
C						
D						
Total from additional sheet(s)	●	●	●	●	●	●
45 Totals of columns C through H and amounts from additional sheets *(see instructions)* **45**	●	●	●	●	●	●

New York S corporations: Include the amount from line 45, columns C through G on the applicable lines of Form CT-34-SH.

All others: Enter the amount from line 45, column H on line 34.

Department of Taxation and Finance

Farm Workforce Retention Credit

CT-647

Tax Law – Sections 42 and 210-B(51)

2023

All filers must enter tax period:

beginning 01/01/2023   ending 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF636	002190256

File this form with your franchise tax return.

All filers **must** complete line A.

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

C corporations	**New York S corporations**
If *Yes*, complete lines B, C, D and E, and Schedules A, B, and D and if applicable, Form CT-647-ATT.	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 Schedules B and C.	If *No*, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3) and Schedule C.

B Form CT-3 and CT-3-A filers, complete Worksheet A in the instructions. Form CT-3-S filers, complete Worksheet B in the instructions. Is the amount shown on line 12 of Worksheet A or on line 14 of Worksheet B at least 0.6667? *(see instructions)* If you marked an **X** in the *No* box, **stop**: you do not qualify for this credit. .... Yes • [x]   No ☐

C Enter the name, employer identification number (EIN), and physical address of the farm.

Business name		EIN
CTEF636		002190256

Number and street	City	State	ZIP code
636 WA HARRIMAN CAMPUS	ALBANY	NY	12227

D Enter the total number of employees claimed for this credit .... • | 10 |

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 • [x]   No ☐

(continued)

Schedule A – Computation of credit *(complete Schedules C and D, as applicable, before completing this schedule)*

1 Farm workforce retention credit from line 18 ....●	**1**	12,000
2 **Partner:** Enter your share of the credit from your partnership(s) from line 13 ....●	**2**	
3 Total credit *(add lines 1, and 2; New York S corporations, see instructions)* ....●	**3**	

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

4 Tax due before credits *(see instructions)*	**4**	
5 Tax credits claimed before this credit *(see instructions)* ....●	**5**	
6 Subtract line 5 from line 4	**6**	
7 Fixed dollar minimum tax *(see instructions)*	**7**	
8 Credit limitation *(subtract line 7 from line 6; if zero or less, enter **0**)* ....●	**8**	
9 Credit to be used this tax year *(enter the lesser of line 3 or line 8 here and on your franchise tax return)* ......●	**9**	
10 Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)* ....●	**10**	
11 Tax credit to be refunded *(limited to the amount on line 10; enter here and on your franchise tax return)* ....●	**11**	
12 Amount to be applied as an overpayment to next year's tax *(subtract line 11 from line 10; enter here and on your franchise tax return)* ....●	**12**	

Schedule C – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total column C amounts from additional sheets, if any		
13 Total credit allocated from partnerships *(enter here and on line 2)*..● **13**		

Schedule D – Eligible farm employee information

A Name of eligible farm employee		B Employee work location ZIP code *(first 5 digits only)*	C Social Security number of eligible farm employee	D Hours worked for the tax year
First name	Last name			
Harry	Charles	12227	543111111	1000
William	Prince	12227	543222222	2000
Kate	William	12227	543333333	1000
Megan	Harry	12227	543444444	2000
Liz	Philip	12227	543555555	1000
Andrew	Philip	12227	543666666	2000
Ann	Philip	12227	543777777	1000
George	William	12227	543888888	3000
Charlotte	William	12227	543999999	1000
Louis	William	12227	543123456	2000

14 Total number of eligible farm employees listed in Schedule D *(see instructions)* ....● **14**

15 Total number of eligible farm employees from Form(s) CT-647-ATT, line A .... ● **15**

16 Add lines 14 and 15 .... ● **16**

17 Tax credit rate (1,200) **17**   **1,200**

18 Tax credit *(multiply line 16 by line 17; enter here and on line 1)* ....● **18**

Test 23

Begins on next page

New York S Corporation Franchise Tax Return   CT-3-S

2023

Tax Law – Articles 9-A and 22

NEW YORK STATE

Final return *(see instructions)* [X]   **Amended return** [ ]

All filers must enter tax period:

beginning 01/01/2023   ending 12/31/2023

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an **X** in the box .... [ ]
002190222	AA2	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CTEF3S	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	**Foreign corporations:** date began business in NYS
3 S WA HARRIMAN CAMPUS	01/01/2019	

City	U.S. state/Canadian province	ZIP/Postal code	Country *(if not United States)*	*For office use only*
Albany	NY	12227		

NAICS business code number *(from NYS Pub 910)*	If you need to update your address or phone information for corporation tax,	● New York S election effective date
221118		

NYS principal business activity: Other electric power generation   or other tax types, you can do so online. See *Business information* in Form CT-1.

Has the corporation revoked its election to be treated as a New York S corporation?   ● Number of shareholders

Yes ● [ ]   No ● [X]   If *Yes*, enter effective date: 4

A Pay amount shown on Part 2, line 46. Make payable to: **New York State Corporation Tax**
Attach your payment here. Detach all check stubs. *(See instructions for details.)*   **A**   Payment enclosed   950

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 ● [X]

E Did this entity have an interest in real property located in New York State during the last three years? .... Yes ● [X]   No ● [ ]

F Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? .... Yes ● [ ]   No ● [X]

G If the IRS has completed an audit of any of your returns within the last five years, list years.... [2020]

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 ● [X]   Qualified New York manufacturer ● [ ]

K If you filed as a New York C corporation in previous years, enter the last year filed as such .... ● [2015]

L Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)?................................. Yes ● [ ]   No ● [X]

M Enter the amount, if any, of tax paid from federal Form 1120S, line 23c .... ● [20,000]

N If you include the activities of a qualified subchapter S subsidiary (QSSS), partnership, single member limited liability company (SMLLC), or DISC in this return, or have other affiliated entities, mark an **X** in the box and attach Form CT-60 ..... ● [X]

O If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an *X* in the box .... ● ☐

P If you made a voluntary contribution to any available funds, mark an *X* in the box and attach Form CT-227 .... ● ☒

Part 1 – Federal Form 1120S information

Provide the information for lines 1 through 10 from the corresponding lines on your federal Form 1120S, Schedule K, total amount column. *(Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)*

1	Ordinary business income or loss... ●	1	650,000
2	Net rental real estate income or loss .... ●	2	40,000
3	Other net rental income or loss... ●	3	20,000
4	Interest income .... ●	4	500
5	Ordinary dividends.. ●	5	
6	Royalties .... ●	6	30,000
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	2,500

11 Loans to shareholders *(from federal Form 1120S, Schedule L, line 7, columns b and d)*
    Beginning of tax year ● [   ]   End of tax year ● [   ]

12 Total assets *(from federal Form 1120S, Schedule L, line 15, columns b and d)*
    Beginning of tax year ● [200,000]   End of tax year ● [50,000]

13 Loans from shareholders *(from federal Form 1120S, Schedule L, line 19, columns b and d)*
    Beginning of tax year ● [20,150]   End of tax year ● [10,150]

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 22..	● 650,000			
16 Other additions.......................	● 35,000			● 1,000
17 Loss from federal Form 1120S, page 1, line 22....................	●			
18 Other reductions	●			●
19 Combine lines 14 through 18..	● 685,000	●	●	● 1,000
20 Distributions............................	● 85,000	●	●	●
21 Balance at end of tax year. Subtract line 20 from line 19 ..	● 600,000	●	●	● 1,000

Part 2 – Computation of tax *(see instructions)*

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

You must enter an amount on line 22; if none, enter 0.

22	New York receipts *(from Part 3, line 55, column A (New York State))* .... ●	22	
23	Fixed dollar minimum tax *(see instructions)*.. ●	23	
24	Recapture of tax credits *(see instructions)*.. ●	24	
25	Total tax after recapture of tax credits *(add lines 23 and 24)* .... ●	25	
26	Special additional mortgage recording tax credit *(current year or deferred; see instructions)* .... ●	26	
27	Tax due after tax credits *(subtract line 26 from line 25)* .... ■	27	

First installment of estimated tax for the next tax period:

28	Enter amount from line 27..	28	
29	If you filed a request for extension, enter amount from Form CT-5.4, line 2.................................. ●	29	
30	If you did not file Form CT-5.4 and line 28 is over $1,000, enter 25% (0.25) of line 28. Otherwise enter **0** .... ■	30	
31	Add line 28 and line 29 **or** 30..	31	

Composition of prepayments *(see instructions):*

		Date paid	Amount		
32	Mandatory first installment	**32**	03/15/2023	25	
33	Second installment from Form CT-400	**33**	06/15/2023	25	
34	Third installment from Form CT-400	**34**	09/15/2023	25	
35	Fourth installment from Form CT-400	**35**	12/15/2023	25	
36	Payment with extension request from Form CT-5.4	**36**			
37	Overpayment credited from prior years *(see instructions)*	**37**			

38	Total prepayments *(add lines 32 through 37)* .... ●	38	
39	Balance *(subtract line 38 from line 31; if line 38 is larger than line 31, enter 0)*	39	
40	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ● ☐ .... ●	40	
41	Interest on late payment *(see instructions)* .... ●	41	
42	Late filing and late payment penalties *(see instructions)* .... ●	42	
43	Balance *(add lines 39 through 42)*	43	

Voluntary gifts/contributions

44	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*........................	44	
45	Add lines 31, 40, 41, 42, and 44	45	
46	Balance due *(If line 38 is less than line 45, subtract line 38 from line 45 and enter here. This is the amount due; **enter your payment amount on line A on page 1.**)* .... ■	46	
47	Overpayment *(If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)*	47	
48	Amount of overpayment to be credited to next period *(see instructions)*........................ ■	48	
49	Refund of overpayment *(subtract line 48 from line 47; see instructions)* .... ■	49	
50	Refund of unused special additional mortgage recording tax credit *(see instructions)* .... ■	50	
51	Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period .... ■	51	

Part 3 – Computation of business apportionment factor *(see instructions)*

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

			A – New York State		**B –** Everywhere
Section 210-A.2					
1 Sales of tangible personal property ●	1		2,000,000		2,150,150
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		300,000		400,000
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property ●	5				
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event ●	6				
Section 210-A.4					
7 Sale, licensing, or granting access to digital products ●	7		150,150		150,150

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

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

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

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

Part 3 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.5-a			
44 Global intangible low-taxed income	44	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	46		
Section 210-A.7			
47 Receipts from air freight forwarding	47		
48 Receipts from other aviation services	48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	49		
50 Advertising on television or radio	50		
51 Advertising via other means	51		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	52		
Section 210-A.10			
53 Receipts from other services/activities not specified	53	200,000	300,000
Section 210-A.11			
54 Discretionary adjustments	54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	55		

Calculation of business apportionment factor

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

Amended return information

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

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

Third – party designee *(see instructions)*	Yes ☒ No ☐	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@ctef3s.com		Telephone number (518) 555-1212	Date 03/15/2024

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 ZIP code NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or ■ 45678912	Excl. code ■	Date 03/15/2024

See instructions for where to file.

Department of Taxation and Finance

New York S Corporation Shareholders' Information Schedule

CT-34-SH

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

Attach to Form CT-3-S

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

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

Additions	1	New York State franchise tax imposed under Article 9-A	1	
	1a	New York taxes imposed under Articles 24-A and 24-B and income taxes imposed by other taxing jurisdictions	1a	
	2	Federal depreciation deduction from Form CT-399, if applicable	2	
	3	Other additions *(attach Form CT-225)*	3	
Subtractions	4	Allowable New York depreciation from Form CT-399, if applicable	4	
	5	Other subtractions *(attach Form CT-225)*	5	
Other items *(attach explanation)*	6	Additions to 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	Investment tax credit for eligible farmers on qualified property *(Form CT-46)* .... ●	21	
22	Tax on early dispositions – investment tax credit, retail enterprise tax credit, historic barn credit, investment tax credit on research and development property, or investment tax credit for financial services industry *(Form CT-44 or CT-46)* .... ●	22	

Empire zone (EZ) tax credits *(see instructions)*

23	EZ investment tax credit *(Form CT-603)* .... ●	23	
24			
25	Recaptured tax credit – EZ investment tax credit or EZ investment tax credit for financial services industry *(Form CT-603 or CT-605)* .... ●	25	

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

Qualified empire zone enterprise (QEZE) tax credits *(see instructions)*

26	QEZE real property tax credit allowed *(Form CT-606)* ●	26	
27	Net recapture of QEZE real property tax credit *(Form CT-606)* ●	27	
28	QEZE tax reduction credit employment increase factor *(Form CT-604)* ●	28	
29	QEZE tax reduction credit zone allocation factor *(Form CT-604)* ●	29	
30	QEZE tax reduction credit benefit period factor *(Form CT-604)* ●	30	

QEZE tax reduction credit factors from partnership *(for multiple partnerships attach separate statement; see instructions)*

31	QEZE partnership EIN ●	31	
32	QEZE employment increase factor *(obtain factor from your partnership)* ●	32	
33	QEZE zone allocation factor *(obtain factor from your partnership)* ●	33	
34	QEZE benefit period factor *(obtain factor from your partnership)* ●	34	

Farmers' school tax credit *(see instructions)*

35	Total acres of qualified agricultural property ●	35	
36	Total amount of eligible school district property taxes paid ●	36	
37	Total acres of qualified agricultural property converted to nonqualified use ●	37	
38	Total acres of qualified conservation property ●	38	

Other credits *(attach applicable forms)*

39	Recapture of alternative fuels credit *(Form CT-40)* ●	39	
40	Credit for employment of persons with disabilities *(Form CT-41)* ●	40	
41	Rehabilitation of historic properties credit *(Form CT-238; also see Form CT-34-SH-I regarding project number reporting)* ●	41	
42	Recapture of rehabilitation of historic properties credit *(Form CT-238)* ●	42	
43	Clean heating fuel credit *(Form CT-241)* ●	43	
44			
45	Empire State commercial production credit *(Form CT-246)* ●	45	
46	Empire State film production credit for the current year *(Form CT-248)* ●	46	
47	Empire State film production credit for the second year *(Form CT-248)* ●	47	
48	Empire State film production credit for the third year *(Form CT-248)* ●	48	
49	Long-term care insurance credit *(Form CT-249)* ●	49	
50	Credit for purchase of an automated external defibrillator *(Form CT-250)* ●	50	
51	Empire State film post-production credit for the current year *(Form CT-261)* ●	51	
52	Empire State film post-production credit for the second year *(Form CT-261)* ●	52	
53	Empire State film post-production credit for the third year *(Form CT-261)* ●	53	
54	Excelsior jobs tax credit component *(Form CT-607)* ●	54	
55	Excelsior investment tax credit component *(Form CT-607)* ●	55	
56	Excelsior research and development tax credit component *(Form CT-607)* ●	56	
57	Excelsior real property tax credit component *(Form CT-607)* ●	57	
57a	Excelsior child care services tax credit component *(Form CT-607)* ●	57a	
58	Recapture of excelsior jobs program tax credit *(Form CT-607)* ●	58	
59	Brownfield redevelopment tax credit site preparation credit component *(Form CT-611)* ●	59	
60	Brownfield redevelopment tax credit tangible property credit component *(Form CT-611)* ●	60	
61	Brownfield redevelopment tax credit on-site groundwater remediation credit component *(Form CT-611)* ●	61	
62	Recapture of brownfield redevelopment tax credit *(Form CT-611)* ●	62	
63	Brownfield redevelopment tax credit site preparation credit component *(Form CT-611.1)* ●	63	
64	Brownfield redevelopment tax credit tangible property credit component *(Form CT-611.1)* ●	64	
65	Brownfield redevelopment tax credit on-site ground water remediation credit component *(Form CT-611.1)* ●	65	
66	Recapture of brownfield redevelopment tax credit *(Form CT-611.1)* ●	66	
67	Brownfield redevelopment tax credit site preparation credit component *(Form CT-611.2)* ●	67	
68	Brownfield redevelopment tax credit tangible property credit component *(Form CT-611.2)* ●	68	
69	Brownfield redevelopment tax credit on-site ground water remediation credit component *(Form CT-611.2)* ●	69	
70	Recapture of brownfield redevelopment tax credit *(Form CT-611.2)* ●	70	
71	Remediated brownfield credit for real property taxes *(Form CT-612)* ●	71	
72	Recapture of remediated brownfield credit for real property taxes *(Form CT-612)* ●	72	

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

73	Environmental remediation insurance credit *(Form CT-613)* .... ●	73	
74	Recapture of environmental remediation insurance credit *(Form CT-613)* .... ●	74	
75	Security officer training tax credit *(attach Form CT-631)* .... ●	75	
76	Economic transformation and facility redevelopment program jobs tax credit component *(Form CT-633)* .... ●	76	
77	Economic transformation and facility redevelopment program investment tax credit component *(Form CT-633)* .... ●	77	
78	Economic transformation and facility redevelopment program job training tax credit component *(Form CT-633)* .... ●	78	
79	Economic transformation and facility redevelopment program real property tax credit component *(Form CT-633)* .... ●	79	
80	Recapture of economic transformation and facilities redevelopment program tax credit *(Form CT-633)*... ●	80	
81	Taxicabs and livery service vehicles accessible to persons with disabilities credit *(Form CT-236)* .... ●	81	
82	QETC employment credit *(Form DTF-621)* .... ●	82	
83	QETC capital tax credit *(Form DTF-622)* .... ●	83	
84	Recapture of QETC capital tax credit *(Form DTF-622)* .... ●	84	
85	Low-income housing credit *(Form DTF-624)* .... ●	85	
86	Recapture of low-income housing credit *(Form DTF-626)* .... ●	86	
87	Empire state jobs retention credit *(Form CT-634)* .... ●	87	
88	Recapture of empire state jobs retention credit *(Form CT-634)* .... ●	88	
89	New York youth jobs program credit *(Form CT-635)* .... ●	89	
90	Alcoholic beverage production credit for beer *(Form CT-636)* .... ●	90	
91	Alcoholic beverage production credit for cider *(Form CT-636)* .... ●	91	
92	Alcoholic beverage production credit for wine *(Form CT-636)* .... ●	92	
93	Alcoholic beverage production credit for liquor containing more than 2%, but not more than 24% alcohol by volume (ABV) *(Form CT-636)* .... ●	93	
93a	Alcoholic beverage production credit for liquor containing more than 24% ABV *(Form CT-636)* .... ●	93a	
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 childcare credit *(Form CT-652)* .... ●	108	
109	New York City musical and theatrical production tax credit *(Form CT-654)*.................. ●	109	
110	Recapture of restaurant return-to-work credit *(Form CT-655)* .... ●	110	
111	Grade number 6 heating oil conversion credit *(Form CT-656)* .... ●	111	
112	COVID-19 capital costs credit *(Form CT-657)* .... ●	112	
113	Recapture of COVID-19 capital costs credit *(Form CT-657)* .... ●	113	
114	Recapture of additional restaurant return-to-work credit *(Form CT-658)* .... ●	114	
115	Empire State digital gaming media production credit *(Form CT-660)* .... ●	115	

(complete Schedule B on the last page)

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

116 Farm employer overtime credit *(Form CT-661)* .... ●	**116**		
117 Child care creation and expansion credit *(Form CT-662)* .... ●	**117**		
118 Recapture of child care creation and expansion credit *(Form CT-662)* .... ●	**118**		
119 Other tax credits and recaptures *(see instructions)* _____ ●	**119**		

(complete Schedule B on the last page)

Schedule B – Shareholders' identifying information *(see instructions)*

Photocopy Schedule B as needed. Attach all additional schedules to this form. Also mark an *X* in the box. ☐

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. *(attach federal Schedule K-1 for each shareholder)*	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status *(make only one entry)* **1** for New York State **2** for New York City **3** for Yonkers **4** for NYS nonresident	E Shareholder entity status *(make only one entry)* **I** for individual **F** for estate or trust **E** for exempt organization
1 SHAREHOLDER 1 719 OAK RD ROCHESTER NY 14603	**1** 414141414	20	1	I
2 SHAREHOLDER 2 116 FIR LN ELTINGVILLE NY 10308	**2** 515151515	35	2	F
3 SHAREHOLDER 3 1227 MAPLE AVE YONKERS NY 10703	**3** 616161616	25	3	E
4 SHAREHOLDER 4 919 PEEPAL BLVD LAKE PLACID NY 12946	**4** 717171717	20	4	E
5	**5**			
6	**6**			
7	**7**			
8	**8**			
9	**9**			
10	**10**			
11	**11**			

Innovation Hot Spot Deduction

CT-223

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

2023

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

Attach this form to Form CT-225 or CT-225-A.

Complete the information below if you are a qualified entity located both inside and outside a hot spot, you are a corporate partner of a qualified entity, or both. 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	H13	212	002190222	☐	3	120,120
Hot Spot 2	H14	213	111222333	☐	3	20,120
				☐		
				☐		
				☐		
				☐		
				☐		
				☐		
				☐		
				☐		

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

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

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

Schedule A – Certain New York State additions to federal income

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

1 New York State additions *(see instructions)*

	Modification number	Amount		Modification number	Amount
1a	A - 109	3,500 00	1i	A -	00
1b	A - 110	500 00	1j	A -	00
1c	A -	00	1k	A -	00
1d	A -	00	1l	A -	00
1e	A -	00	1m	A -	00
1f	A -	00	1n	A -	00
1g	A -	00	1o	A -	00
1h	A -	00	1p	A -	00
Total from additional Form(s) CT-225, if any					00

2 Total *(add lines 1a through 1p and the total from additional Form(s) CT-225)* .... ● **2** | 00

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

3 New York State additions *(see instructions)*

	Modification number	Amount		Modification number	Amount
3a	EA - 211	150 00	3i	EA -	00
3b	EA -	00	3j	EA -	00
3c	EA -	00	3k	EA -	00
3d	EA -	00	3l	EA -	00
3e	EA -	00	3m	EA -	00
3f	EA -	00	3n	EA -	00
3g	EA -	00	3o	EA -	00
3h	EA -	00	3p	EA -	00
Total from additional Form(s) CT-225, if any					00

4 Total *(add lines 3a through 3p and the total from additional Form(s) CT-225)* .... ● **4** | 00

5 Total additions *(add lines 2 and 4; see instructions)* .... ● **5** | 00

Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
6a	S - 216	120,120	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 - 216	20,120	00	8i	ES -		00
8b	ES - 217	2000	00	8j	ES -		00
8c	ES -		00	8k	ES -		00
8d	ES -		00	8l	ES -		00
8e	ES -		00	8m	ES -		00
8f	ES -		00	8n	ES -		00
8g	ES -		00	8o	ES -		00
8h	ES -		00	8p	ES -		00

Total from additional Form(s) CT-225, if any .... | | 00

9 Total *(add lines 8a through 8p and the total from additional Form(s) CT-225)* ....● | **9** | | 00
10 Total subtractions *(add lines 7 and 9; see instructions)* ....● | **10** | | 00

Department of Taxation and Finance

New York State Voluntary Contributions

CT-227

2023

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

Legal name of corporation	Employer identification number (EIN)

Part 1 – Voluntary contributions *(see instructions)*

Name of fund

1	Return a Gift to Wildlife	1	100
2	Breast Cancer Research	2	
3	Prostate Cancer	3	
4	9/11 Memorial	4	
5	Volunteer Firefighting	5	
6	Veterans Remembrance	6	
7	Women's Cancers Fund	7	
8	Veterans' Homes	8	
9	Love Your Library Fund	9	
10	Lupus Fund	10	
11	Military Family Fund	11	
12	ALS Research and Education	12	
13	Home Delivered Meals for Seniors	13	
14	Leukemia, Lymphoma, and Myeloma Fund	14	
15	Retired and Rescued Thoroughbred Race Horse Aftercare	15	50
16	Retired and Rescued Standardbred Race Horse Aftercare	16	50
17	Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	17	100
18	Diabetes Research and Education Fund	18	

Part 2 – Total

1	Total *(add Part 1, lines 1 through 18; see instructions)*	1	

Claim for Clean Heating Fuel Credit

CT-241

Tax Law – Section 210-B.25

New York State 2023

All filers must enter tax period:

beginning 01/01/2023 ending 12/31/2023

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

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

Part 1 – Computation of clean heating fuel credit *(see instructions)*

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
04/15/2019	500,000	0.07	
06/14/2020	250,000	0.14	
08/17/2021	125,000	0.20	
Total from attached forms, if any .... ●			

1 Credit amount *(total column D amounts)* .... ●	**1**		
2 Clean heating fuel credits passed through from partnership(s) *(from line 13)* .... ●	**2**		
3 Total clean heating fuel credit available *(add lines 1 and 2; S corporations should transfer this amount to Form CT-34-SH, New York S Corporation Shareholders' Information Schedule)* ...... ●	**3**		

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

4 Tax due before credits *(see instructions)*	**4**	
5 Tax credits claimed before the clean heating fuel credit *(see instructions)* .... ●	**5**	
6 Net tax *(subtract line 5 from line 4)*	**6**	
7 Fixed dollar minimum tax *(see instructions)*	**7**	
8 Tax credit after limitation *(subtract line 7 from line 6; if the result is negative, enter 0)* .... ●	**8**	
9 Clean heating fuel credit to be used this year *(see instructions)* .... ●	**9**	
10 Unused clean heating fuel credit *(subtract line 9 from line 3)* .... ●	**10**	
11 Amount of line 10 to be refunded *(see instructions)* .... ●	**11**	
12 Amount to be credited as an overpayment to next year's tax *(subtract line 11 from line 10; see instructions)* .... ●	**12**	

Part 3 – Partnership information *(complete only if you entered an amount on line 2)*

Name of partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	2,000
Partnership 2	222333444	2,500
Partnership 3	333444555	500
Total from additional forms, if any... ●		
13 Total credit amount allocated from partnership(s) *(enter here and on line 2)* **13**		

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

Department of Taxation and Finance

Claim for Long-Term Care Insurance Credit

CT-249

Tax Law – Article 9, Section 190; Article 9-A, Section 210-B.14;
and Article 33, Section 1511(m)

All filers must enter tax period:

beginning	01/01/2023	ending	12/31/2023

Legal name of corporation	Employer identification number
CTEF3S	002190222

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

Computation of available long-term care insurance credit *(New York S corporations, see instructions)*

1	Qualified long-term care insurance premiums paid during the current tax year	1	40,000
2	Multiply line 1 by 20% (.2)	2	
3	Long-term care insurance credit from partnership(s) *(from line 13; see instructions)*	3	
4	Unused long-term care insurance credit from preceding period	4	300
5	Total available long-term care insurance credit *(add lines 2, 3, and 4)*	5	

Computation of long-term care insurance credit limitation

6	Tax due before credits *(see instructions)*	6	
7	Enter other credits claimed before the long-term care insurance credit *(see instructions)*	7	
8	Net tax *(subtract line 7 from line 6)*	8	
9	Minimum tax limitation *(see instructions)*	9	
10	Long-term care insurance credit limitation *(subtract line 9 from line 8; if line 9 is greater than line 8, enter 0)*	10	

Computation of long-term care insurance credit used and available for carryforward

11	Long-term care insurance credit to be used for the current tax year *(see instructions)*	11	
12	Long-term care insurance credit to be carried forward *(subtract line 11 from line 5)*	12	

Partnership information *(see the instructions for line 3; attach additional sheets if necessary)*

Name of partnership	Identifying number	Amount of credit
Partnership 1	111222333	1,000
Partnership 2	222333444	625
Partnership 3	333444555	875
Total from additional sheet(s), if any		
13 Total credit amount allocated from partnership(s) (enter here and on line 3)	13	

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

Department of Taxation and Finance

Credit for Purchase of an Automated External Defibrillator

Tax Law – Section 210-B.13, and Section 1511(l)

CT-250

2023

All filers must enter tax period:

beginning	01/01/2023	ending	12/31/2023

Legal name of corporation	Employer identification number
CTEF3S	002190222

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

Part 1 – Computation of credit *(attach additional forms if necessary; see instructions)*

A Defibrillator name/model number	B Date purchased *(mmddyyyy)*	C Cost	D Maximum credit	E Credit *(enter the lesser of column C or column D)*
AED heart monitor/190701	05/15/2019	3,000	$500	
ICD defibrillator/123456	09/15/2020	2,000	$500	
WCD monitor/444123	11/15/2021	250	$500	
			$500	
			$500	
Total column E amounts from attached sheets (if any)				

1 Total all column E amounts *(see instructions)*	●	**1**	
2 Credit from partnerships *(see instructions)*	●	**2**	500
3 Total credit computed for the current tax year *(add lines 1 and 2)*	●	**3**	

Part 2 – Computation of credit used *(New York S corporations do not complete this part)*

4 Tax before credits *(see instructions)*	**4**	
5 Enter other tax credits used *(see instructions)* .... ●	**5**	
6 Net tax *(subtract line 5 from line 4)*	**6**	
7 Tax limitation - *(enter appropriate tax)*: Article 9-A - enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 - enter minimum tax of **250** Article 33 combined filers - multiply the number of taxpayers in the combined group by 250	**7**	
8 Credit limitation *(subtract line 7 from line 6; if line 7 is greater than line 6, enter **0**)* .... ●	**8**	
9 Credit used for the current tax year *(see instructions)* .... ●	**9**	

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

Department of Taxation and Finance

Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry

CT-605

Tax Law – Article 9-A, Sections 210-B.3 and 210-B.4

All filers must enter tax period:

beginning	01/01/2023	ending	12/31/2023

Employer identification number(s) shown on page 1 of your tax return

002190222

Legal name of corporation

CTEF3S

Name of empire zone (EZ)

ONONDAGA

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**		
2 Recapture of EZ-ITC *(enter the amount from line 7)* .... ●	**2**		
3 Net EZ-ITC or addback *(see instructions)* .... ●	**3**		

Part 2 – Computation of EZ-EIC

4 Unused EZ-EIC from preceding period *(New York S corporations: enter 0)* .... ●	**4**		
5 Recapture of EZ-EIC *(enter the amount from line 8)* .... ●	**5**		
6 Net EZ-EIC or addback *(see instructions)* .... ●	**6**		

Schedule B – Computation of recapture of EZ-ITC and EZ-EIC *(see instructions)*

A Description of property	B Date acquired	C Date property ceased to qualify	D Life (months)	E Unused life (months)	F Percentage *(E ÷ D)*	G EZ-ITC allowed	H Recaptured EZ-ITC *(F × G)*	I Recaptured EZ-EIC
QUALIFIED	06/01/2016	12/31/2023	91	10	11	15,000		
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**	

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Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008
Sections 21, 187-g, 210-B.17 and 1511(u)

All filers must enter tax period:

beginning 01/01/2023   ending 12/31/2023

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

File this form with your franchise tax return. A separate Form CT-611 must be filed for each *Certificate of Completion* (COC).

Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **prior to June 23, 2008**? .... Yes ● [x]   No [ ]

If you answered *Yes*, and the site received a COC **by** December 31, 2017, complete this form to claim the brownfield redevelopment tax credit.

If you answered *Yes*, and the site received a COC **after** December 31, 2017, do **not** complete this form; instead, use Form CT-611.2 to claim the credit.

If you answered *No*, do **not** complete this form. If the site was accepted **on or after June 23, 2008** and **prior to July 1, 2015**, use Form CT-611.1; if the site was accepted **on or after July 1, 2015,** use Form CT-611.2 to claim the credit.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit.. ● 08/15/2017

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)*. **Submit a copy of the COC.**

Site name	
Brown site field one	

Site location – municipality	Site location – county
Pompey	Onondaga

DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
Pompey	A12345	

If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Submit a copy** of the sale or transfer documentation to this form... ● 08/01/2016

Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? Yes ● [x]   No [ ]

If *Yes,* enter the percent (as a decimal rounded to four places) of the qualified site located within an EN-Zone ● 0.4800

Schedule B – Site preparation credit component *(see instructions)*

A Description of site preparation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Demolition	01/01/2019	30,000
Excavation	05/01/2019	40,000
Total from additional form(s), if any		

1 Add column C amounts *(corporate partners: see instructions)*... ●	**1**	
2 Applicable percentage rate *(see instructions)* .... ●	**2**	
3 Site preparation credit component *(multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)* .... ●	**3**	

Schedule C – Tangible property credit component *(see instructions)*

A Description of qualified property *(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
Buliding 1	Living	05/01/2017	25	100,000
Building 2	Office	06/01/2017	15	150,000
Total from additional form(s), if any				

4 Add column E amounts *(corporate partners: see instructions)*	4	
5 Applicable percentage rate *(see instructions)*	5	
6 Tangible property credit component *(multiply line 4 by line 5; enter here and on line 14; New York S corporations, see instructions)*	6	

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

A Description of groundwater remediation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Ground purification	03/01/2017	35,000
Remediation	01/15/2017	25,000
Total from additional form(s), if any		

7 Add column C amounts *(corporate partners: see instructions)*	7	
8 Applicable percentage rate *(see instructions)*	8	
9 On-site groundwater remediation credit component *(multiply line 7 by line 8; enter here and on line 15; New York S corporations, see instructions)*	9	

Schedule E – Recapture of credit taken in previous tax years *(submit additional forms 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)*
Storage	08/01/2017	12/31/2022	66	10	0.1515	200,000	30,300
Total from additional form(s), if any							

10 Recaptured tangible property credit component *(add column H amounts)*	10	

Recapture if COC is revoked *(see instructions)*

11a Net tangible property credit component previously allowed *(see instructions)*	11a	
11b Site preparation credit component previously allowed	11b	
11c On-site groundwater remediation credit component previously allowed	11c	
12 Enter line 10 amount or sum of lines 11a through 11c *(enter here and on line 17; New York S corporations, see instructions)*	12	

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

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

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

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

Partnership information *(see instructions; submit additional forms 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

	● Site preparation costs	● Tangible property costs	● Groundwater remediation costs
Total from additional form(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**			

Department of Taxation and Finance

Claim for Remediated Brownfield Credit For Real Property Taxes

CT-612

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015

Tax Law – Article 9, Section 187-h; Article 9-A, Section 210-B.18; and Article 33, Section 1511(v)

All filers must enter tax period:	beginning 01/01/2023	ending 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF3S	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 .... ● 05/15/2015

A Mark an *X* in the box if you are claiming this credit as a corporate partner *(see instructions)* .... ● **A** X

Schedule A – Brownfield site identifying information *(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	Site location - county
Altamont	Albany

DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
Albany	CECRBC221234	05/16/2015

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

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 ● X   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
70	40	100	110	

1 Average number of full-time employees *(if less than 25, no credit is allowed; see instructions)* .... ● **1**

Schedule C – Computation of remediated brownfield credit for real property taxes

2	Employment number factor *(see instructions)* .... ●	**2**	
3	Eligible real property taxes *(see instructions)* .... ●	**3**	48,500
4	Enter 0.25 *(if the qualified site is located entirely within an EN-Zone, enter 1.0)* .... ●	**4**	1.0
5	Remediated brownfield credit for real property taxes *(multiply line 2 by line 3 by line 4)*...................... ●	**5**	
6	Recapture of remediated brownfield credit for real property taxes *(see instructions)* .... ●	**6**	
7	Remediated brownfield credit for real property taxes after recapture *(see instructions)* .... ●	**7**	
8	Limitation of remediated brownfield credit for real property taxes *(multiply 10,000 by line 1)* .... ●	**8**	
9	Remediated brownfield credit for real property taxes after limitation *(enter the lesser of line 7 or line 8)* ●	**9**	
10	Remediated brownfield credit for real property taxes from partnerships *(see instructions)* .... ●	**10**	
11	Total remediated brownfield credit for real property taxes *(add lines 9 and 10; New York S corporations see instructions)* .... ●	**11**	

Schedule D – Application of remediated brownfield credit for real property taxes *(New York S corporations do not complete this section)*

12	Enter your franchise tax *(see instructions)*	**12**	
13	Tax credits claimed before the remediated brownfield credit for real property taxes *(if you are applying multiple credits on your franchise return, see instructions)* .... ●	**13**	
14	Subtract line 13 from line 12..	**14**	
15	Minimum tax *(see instructions)*	**15**	
16	Credit limitation *(subtract line 15 from line 14; if zero or less, enter **0**)*....................... ●	**16**	
17	Remediated brownfield credit for real property taxes to be used this tax year *(see instructions)* .... ●	**17**	
18	Unused remediated brownfield credit for real property taxes available for refund or as an overpayment *(subtract line 17 from line 11)* .... ●	**18**	
19	Amount of unused credit on line 18 to be refunded *(see instructions)* .... ●	**19**	
20	Amount of unused, nonrefunded credit to be credited as an overpayment in the next tax year *(subtract line 19 from line 18; see instructions)*.. ●	**20**	

Schedule E – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Amount of credit
Partnership 1	● 111222333	2,000
Partnership 2	● 222333444	1,600
Partnership 3	● 333444555	1,400
	●	
	●	
	●	
	●	
	●	
	●	
Total from additional sheet(s) if any..		
21 Total credit amount allocated from partnership(s) *(enter here and on line 10)*.......................... **21**		

Department of Taxation and Finance

Claim for Environmental Remediation Insurance Credit

CT-613

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015

Tax Law – Article 1, Section 23; Article 9, Section 187-i; Article 9-A, Section 210-B.19; and Article 33, Section 1511(w)

All filers must enter tax period: beginning 01/01/2023 ending 12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF3S	00219022

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 ....● 05/15/2015

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 1	
Site location – municipality	Site location – county
Altamont	Albany

DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
Albany	CECERI221234	05/16/2015

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**	600,450
2	Multiply line 1 by 50% (.5)	**2**	
3	Enter line 2 amount or **30,000**, whichever is less	**3**	
4	Environmental remediation insurance credit received from a flow-through entity *(see instructions)*.....●	**4**	
5	Subtotal *(add lines 3 and 4; New York S corporations, see instructions)*	**5**	
6	Recapture of credit *(see instructions)*..●	**6**	3,000
7	Total environmental remediation insurance credit available for use *(see instructions)*...........●	**7**	

Computation of environmental remediation insurance credit limitation

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

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

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

Partnership information *(see instructions for line 4)*

Name of partnership	Partnership's EIN	Amount of credit
Partnership 1	111222333	3,000
Partnership 2	222333444	2,000
Partnership 3	333444555	5,000
Total from attached sheet(s) if any		

17 Total credit amount allocated from partnership(s) *(enter here and on line 4)* .... **17** |

Department of Taxation and Finance

Economic Transformation and Facility Redevelopment Program Tax Credit

Tax Law – Sections 35, 210-B.35, and 1511(aa)

CT-633

NEW YORK STATE **2023**

All filers must enter tax period:

beginning 01/01/2023   ending 12/31/2023

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

File this form with your franchise tax return. You must also attach a copy of the *Certificate of Eligibility* and the *Preliminary Schedule of Benefits* issued by Empire State Development (ESD).

Mark an **X** in the appropriate box to indicate the tax year of the benefit period for which you are claiming the credit on this form: 1st ● [ ]   2nd ● [ ]   3rd ● [X]   4th ● [ ]   5th ● [ ]

Are you claiming this credit as a corporate partner? *(mark an X in the appropriate box)* .... Yes ● [X]   No ● [ ]

Schedule A – Eligibility *(see instructions)*

Part 1 – Qualified business

1a Is the business a qualified new business? *(see* Definitions *in instructions)*.. Yes ● [ ]   No ● [X]

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 ● [X]   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 – 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	8	10	6	12	36

2 Average number of net new jobs for the current tax year *(see instructions)* .... ● **2**   9

3 Is the average number of net new jobs five or greater? .... Yes ● [X]   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

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 *(mmddyy)*	D Last date of employment during the current tax year	E Gross wages	F Credit amount *(column E x 6.85% (0.0685))*
Mabel Sims	444555666	01/01/2022	12/31/2022	35,000	
Cyrus James	555666777	02/01/2022	12/31/2022	45,000	
Lyra Jacob	666777888	05/01/2022	12/31/2022	50,000	
Hugo Fallon	777888999	01/01/2023	12/31/2023	85,000	
Darcy Joseph	888999111	02/01/2023	12/31/2023	94,000	
Total of column F amounts from any additional Forms CT-633					

4 Jobs tax credit component *(add column F amounts)* .... ● **4**

5 Jobs tax credit component from partnerships *(from the* Jobs tax credit *column of line 35)* .... ● **5**

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

Part 2 – Investment tax credit component *(see instructions)*

Qualified investment at a closed facility *(see instructions)*

A Description of property	B Date placed in service *(mmddyy)*	C Cost or other basis for federal income tax purposes	D Credit *(column C x 10% (0.10))*
Facility 1	05/05/2020	200,000	20,000
Facility 2	07/05/2021	150,000	15,000
Total of column D amounts from any additional Forms CT-633			

7 Total *(add column D amounts)* .... ● **7**

8 Closed facility investment tax credit *(enter the lesser of line 7 or the maximum credit amount provided to you by ESD; see instructions)* .... ● **8**

All other qualified investments *(see instructions)*

A Description of property	B Date placed in service *(mmddyy)*	C Cost or other basis for federal income tax purposes	D Credit *(column C x 6% (0.06))*
Facility 3	05/25/2021	800,000	48,000
Total of column D amounts from any additional Forms CT-633			

9 Total *(add column D amounts)* .... ● **9**

10 Other qualified investments credit component limitation *(see instructions)*.. **10** **4000000 00**

11 Other qualified investments credit component after limitation *(enter the lesser of line 9 or 10)* .... ● **11**

12 Add lines 8 and 11 .... ● **12**

13 Investment tax credit component from partnerships *(from the* Investment tax credit *column of line 35)* ... ● **13**

14 Total investment tax credit component *(add lines 12 and 13; S corporations see instructions)*................... ● **14**

Part 3 – Training tax credit component *(see instructions)*

A Employee's name	B Social Security number	C Description of training expense	D Date paid *(mmddyy)*	E Amount of expense	F Column E x 50% (0.5)	G Credit *(enter the lesser of column F or 4000)*
Mabel Sims	444555666	Accounting class	06/15/2020	6,000		
Cyrus James	555666777	Computer training	03/20/2021	9,000		
Lyra Jacob	666777888	Tuition expenses	07/15/2021	15,000		
Total of column G amounts from any additional Forms CT-633						

15 Total *(add column G amounts)* .... ● **15**

16 Training tax credit component from partnerships *(from the* Training tax credit *column of line 35)* .... ● **16**

17 Total training tax credit component *(add lines 15 and 16; S corporations see instructions)* .... ● **17**

Part 4 – Real property tax credit component *(see instructions)*

Property located entirely within a closed facility *(see instructions)*

A Eligible real property taxes	B Benefit period year rate *	C Credit amount *(column A x column B)*	
700,000	0.20		
250,000	0.20		
Total of column C from any additional Forms CT-633			

* 1st year 50% (0.5); 2nd year 40% (0.4); 3rd year 30% (0.3); 4th year 20% (0.2); 5th year 10% (0.1)

18 Real property tax credit component for property located entirely within a closed facility *(add column C amounts)* ● **18**

Property located outside a closed facility *(see instructions)*

A Eligible real property taxes	B Benefit period year rate **	C Credit amount *(column A x column B)*	
300,000	0.10		
150,000	0.10		
Total of column C from any additional Forms CT-633			

** 1st year 25% (0.25); 2nd year 20% (0.2); 3rd year 15% (0.15); 4th year 10% (0.1); 5th year 5% (0.05)

19 Real property tax credit component for property located outside a closed facility *(add column C amounts)* ... ● **19**
20 Add lines 18 and 19 .... ● **20**
21 Real property tax credit component from partnerships *(from the* Real property tax credit *column of line 35)* ... ● **21**
22 Total real property tax credit component *(add lines 20 and 21; S corporations see instructions)* .... ● **22**

Schedule C – Credit summary *(S corporations see instructions)*

23 Total credit components *(add lines 6, 14, 17, and 22)* .... ● **23**
24 Recapture of credits taken in previous years *(see instructions)* .... ● **24** | 10,000
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 Forms CT-633 if necessary using the same format shown)*

Name of partnership				Partnership's EIN
Partnership 1				111222333

	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit
Credits allocated to taxpayer	7,000	8,000	2,000	9,000

Name of partnership				Partnership's EIN
Partnership 2				222333444

	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit
Credits allocated to taxpayer	5,000	2,000	2,500	5,000

Name of partnership				Partnership's EIN
Partnership 3				333444555

	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit
Credits allocated to taxpayer	3,000	4,000	3,500	6,000

Name of partnership				Partnership's EIN

	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit
Credits allocated to taxpayer				

	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit
Total from any additional Forms CT-633				

		Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit
35	Total credits allocated from partnership(s) *(enter here and on lines 5, 13, 16, and 21; see instructions)...* **35**				

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Department of Taxation and Finance

Empire State Jobs Retention Program Credit

CT-634

Tax Law – Article 1, Section 36; Article 9-A, Section 210-B.37;
and Article 33, Section 1511(bb)

All filers must enter tax period:

beginning 01/01/2023   ending 12/31/2023

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

File this form with your franchise tax return. You must also attach a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

A Year of eligibility *(enter a number from 1 to 10; see instructions)*………………………………………… ● **A** 5

B Mark an **X** in the box if you are claiming this credit as a corporate partner *(see instructions)* …………………………… ● **B** x

Schedule A – Computation of credit

1	Empire State jobs retention program credit *(see instructions)*... ●	**1**	525,525
2	Empire State jobs retention program credit from partnerships *(enter the amount from line 15)* .... ●	**2**	
3	Total Empire State jobs retention program credit *(add lines 1 and 2; New York S corporations, see instructions)* .... ●	**3**	
4	Recapture of credit taken in previous tax years *(see instructions)* .... ●	**4**	55,000
5	Net Empire State jobs retention program credit *(see instructions)* .... ●	**5**	

Schedule B – Computation of Empire State jobs retention program credit used, refunded, or credited as an overpayment to the next year *(New York S corporations do not complete this section)*

6	Tax due before credits *(see instructions)*...	**6**	
7	Tax credits claimed before the Empire State jobs retention program credit *(see instructions)*.............. ●	**7**	
8	Subtract line 7 from line 6...	**8**	
9	Minimum tax *(see instructions)*	**9**	
10	Credit limitation *(subtract line 9 from line 8; if zero or less, enter **0**)* .... ●	**10**	
11	Empire State jobs retention program credit to be used this tax year *(see instructions)* .... ●	**11**	
12	Unused Empire State jobs retention program credit available for refund or as an overpayment *(subtract line 11 from line 5)*... ●	**12**	
13	Empire State jobs retention program credit to be refunded *(limited to the amount on line 12; see instructions)* ●	**13**	
14	Empire State jobs retention program credit to be applied as an overpayment to next year's tax *(subtract line 13 from line 12; see instructions)*.. ●	**14**	

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

Name of partnership	Partnership's EIN	Amount of credit
Partnership 1	● 111222333	76,000
Partnership 2	● 222333444	120,000
Partnership 3	● 333444555	29,225
	●	
Total from additional sheet(s), if any..		

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

Department of Taxation and Finance

Alternative Fuels and Electric Vehicle Recharging Property Credit

Tax Law – Sections 187-b and 210-B.30

CT-637

All filers must enter tax period:

Submit this form with your franchise tax return.

beginning	01/01/2023	ending	12/31/2023

Legal name of corporation	Employer identification number (EIN)
CTEF3S	00219022

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

Schedule A – Alternative fuels vehicle refueling and electric vehicle recharging property information and credit amounts *(submit additional forms as necessary)*

A Physical address of vehicle refueling or recharging property	B Total cost of vehicle refueling or recharging property *(see instructions)*	C Number of pumps or recharging stations	D (Column B ÷ column C) × 50% (.5)	E Enter the lesser of column D or 5,000	F Column C × column E
700 Washington Ave Albany, NY 12203	500,000	4	62,500	5,000	20,000
100 Waterman Ave Albany NY 12205	25,000	3	4,167	4,167	12,501
Total of column F amounts from additional forms, if any					
1 Total of all column F amounts				**1**	

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

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

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; submit additional forms 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)*
2020	16	4			450,450	
Total of column G amounts from additional forms, 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; submit additional forms as necessary)*

Name of partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	30,000
Partnership 2	222333444	65,000
Partnership 3	333444555	25,000
Total from additional forms, 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

New York State 2023

All filers must enter tax period: beginning 01/01/2023 ending 12/31/2023

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

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

All filers **must** complete line A.

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

C corporations

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

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

New York S corporations

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

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

B Certificate number from Form DTF-74, *Certificate of Eligibility,* issued to the approved START-UP NY business *(see instructions)* .... ● ESDSTSE2212345

C Year of START-UP NY business tax benefit period *(enter a number from 1 to 10; see instructions)* .... ● 5

Schedule A – Allocation factor *(see instructions)*

			A Tax-free NY area		B New York State
1	Average value of property *(see instructions)* ●	**1**	775,000	●	1,775,775
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**	1,025,025	●	2,125,125
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**	65,000
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 1	111222333	ESDSTSE2212346	3	14,000
Partnership 2	222333444	ESDSTSE2212347	5	26,275
Partnership 3	333444555	ESDSTSE2212348	6	19,000
Total from additional sheet(s), if any				

19 Total credit amount allocated from partnership(s) *(enter here and on line 8)* **19**

Hire a Veteran Credit

Tax Law – Sections 210-B.29 and 1511(g-1)

CT-643

All filers must enter tax period:

beginning 01/01/2023   ending 12/31/2023

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

File this form with your franchise tax return.

All filers **must** complete line A.

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

C corporations

If *Yes*, complete lines B and C, and Schedules A, B, and Schedule C (line 4 if applicable, and line 5), and Schedule D.

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

New York S corporations

If *Yes*, complete lines B and C, and Schedules A and B and Schedule C, line 5.

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

B Enter the total number of employees claimed for this credit .... ● [7]

C If you have the **required** Form DTF-75 for each veteran for whom you are claiming this credit, mark an **X** in the box
    (*see* Employee affidavit *in the instructions*) .... ● [X]

Schedule A – Computation of credit for qualified veterans (see instructions)

Part 1 – Full-time positions

A Veteran's name	B Social Security number of qualified veteran	C Employment period *(see instructions)*	D Wages paid *(see instructions)*	E Multiply column D by 15% (.15)	F Enter lesser of column E or 15,000
William Bruce	432432432	03/01/23-09/30/23	80,000		
Aiden John	321321321	01/01/23-12/31/23	125,000		
Total from any additional Forms CT-643					
1a Total credit for full-time positions *(add column F amounts)* ● **1a**					

Part 2 – Part-time positions

A Veteran's name	B Social Security number of qualified veteran	C Employment period *(see instructions)*	D Wages paid *(see instructions)*	E Multiply column D by 15% (.15)	F Enter lesser of column E or 7,500
Tony Clark	234234234	01/01/23-05/23/23	35,000		
Barb Jo	123123123	01/01/23-12/31/23	50,000		
Total from any additional Forms CT-643					
1b Total credit for part-time positions *(add column F amounts)* ● **1b**					
1 Total credit for qualified veterans *(add lines 1a and 1b)* ● **1**					

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Schedule B – Computation of credit for qualified disabled veterans *(see instructions)*

Part 1 – Full-time positions

A Veteran's name	B Social Security number of qualified veteran	C Employment period *(see instructions)*	D Wages paid *(see instructions)*	E Multiply column D by 20% (.20)	F Enter lesser of column E or 20,000
Barbara Walters	231231231	01/01/23-12/31/23	25,000		
David Muir	213213213	01/01/23-12/31/23	125,000		
Total from any additional Forms CT-643					
2a Total credit for full-time positions *(add column F amounts)* .... ● **2a**					

Part 2 – Part-time positions

A Veteran's name	B Social Security number of qualified veteran	C Employment period *(see instructions)*	D Wages paid *(see instructions)*	E Multiply column D by 20% (.20)	F Enter lesser of column E or 10,000
Robin Roberts	543543543	01/01/23-06/30/23	30,000		
Chris Wallace	345345345	05/01/23-12/31/23	115,000		
Total from any additional Forms CT-643					
2b Total credit for part-time positions *(add column F amounts)* .... ● **2b**					
2 Total credit for qualified disabled veterans *(add lines 2a and 2b)* .... ● **2**					

Schedule C – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated
Total from any additional Forms CT-643		

3 Total credit allocated from partnerships .... ● **3**

4 Unused credit carried over from previous tax years .... ● **4**   5,000

5 Total credit *(add lines 1, 2, 3, and 4; New York S corporations see instructions)* .... ● **5**

Schedule D – Computation of credit used or carried forward *(New York S corporations do not complete this schedule.)*

6 Tax due before credits *(see instructions)* **6**

7 Tax credits claimed before this credit *(see instructions)* .... ● **7**

8 Net tax *(subtract line 7 from line 6)* **8**

9 Minimum tax *(see instructions)* **9**

10 Credit limitation *(subtract line 9 from line 8; if zero or less, enter 0)* .... ● **10**

11 Credit to be used this tax year *(enter the lesser of line 5 or line 10 here and on your franchise tax return)* ... ● **11**

12 Unused credit *(subtract line 11 from line 5)* .... ● **12**

13 Unused expired tax credit *(see instructions)* .... ● **13**

14 Amount of credit available for carryover to next year *(subtract line 13 from line 12)* .... ● **14**

Workers with Disabilities Tax Credit

CT-644

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

NEW YORK STATE
2023

All filers must enter tax period:

beginning `01/01/2023` ending `12/31/2023`

Legal name of corporation	Employer identification number (EIN)
CTEF3S	00219022

Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

All filers **must** complete line A.

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

C corporations

If *Yes*, complete lines B through E, and Schedules A and/or B, as applicable and Schedules C and D.

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

New York S corporations

If *Yes*, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.

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

B Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

Name of certified business	EIN
● CTEF3S	● 00219022

C Enter the total number of qualified full-time employees claimed for this credit .... ● | 4 |

D Enter the total number of qualified part-time employees claimed for this credit .... ● | 3 |

E Enter the allocation year *(see instructions)* .... ● | 2022 |

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
Aiden John	444555666	01/01/22		120,000		
Anthony John	666777888	06/01/22		60,000		
Amy Job	888999111	03/01/22	12/31/22	30,000		
Total from additional sheet(s) if any						
1 Credit for qualified full-time employees *(add column G amounts)* .... ● **1**						

Schedule B – Computation of credit for qualified part-time employees *(Do not include employees shown in Schedule A on page 1. See instructions.)*

A Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid *(see instructions)*	F Multiply column E by 10% (.10)	G Enter lesser of column F or 2,500
Arthur James	121212121	05/02/22		48,000		
Hunter Jacob	212121212	09/01/22		45,000		
Joseph David	313131313	04/15/22	12/31/22	12,000		

Total from additional sheet(s) if any...

2 Credit for qualified part-time employees *(add column G amounts)*.. ● **2**

3 Total credit for all qualified employees *(add lines 1 and 2)* .... ● **3**

Schedule C – Computation of credit *(see instructions)*

4 **Partner:** Enter your share of the credit from your partnership(s) *(from line 16)* .... ● **4**

5 Unused credit carried over from previous tax years *(New York S corporations, enter 0)*.................... ● **5**

6 Total credit *(add lines 3, 4, and 5; New York S corporations, see instructions)* .... ● **6**

Schedule D – Computation of credit used or carried forward *(New York S corporations do not complete this schedule.)*

7 Tax due before credits *(see instructions)* **7**
8 Tax credits claimed before this credit *(see instructions)* .... ● **8**
9 Net tax *(subtract line 8 from line 7)* **9**
10 Fixed dollar minimum tax *(see instructions)* **10**
11 Credit limitation *(subtract line 10 from line 9; if zero or less, enter 0)* .... ● **11**
12 Credit to be used this tax year *(enter the lesser of line 6 or line 11 here and on your franchise tax return)* ... ● **12**
13 Unused credit *(subtract line 12 from line 6)* .... ● **13**
14 Unused expired tax credit *(see instructions)* .... ● **14**
15 Amount of credit available for carryover to next year *(subtract line 14 from line 13)* .... ● **15**

Schedule E – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated

Total from additional sheet(s) if any ....

16 Credit allocated from partnerships **16**

Employer-Provided Childcare Credit

CT-652

Tax Law – Sections 44, 210-B(53), and 1511(dd)

2023

All filers must enter tax period:

beginning | 01/01/2023 | ending | 12/31/2023

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

File this form with your franchise tax return.

All filers **must** complete line A.

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

C corporations

If *Yes*, complete Schedules A and C, and if applicable, Schedule D.

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

New York S corporations

If *Yes*, complete Schedule A and if applicable, Schedule D.

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

Schedule A – Computation of credit

Part 1 – Qualified childcare facility expenditures paid or incurred *(see instructions)*

A Qualified childcare facility's physical address	B Qualified childcare facility expenditures paid or incurred
CTEF3S Child care 1440 central AVE Albany NY 12205	700,000
Total from additional forms, if any .... •	

1 Total *(add column B amounts)* .... •	**1**	
2 Credit rate	**2**	.50
3 Part 1 credit amount *(multiply line 1 by line 2)* .... •	**3**	

Part 2 – Qualified childcare resource and referral expenditures paid or incurred *(see instructions)*

A Employee's first name	B Employee's last name	C Employee's work location Zip code (first 5 digits only)	D Employee's Social Security number	E Qualified childcare resource and referral expenditures paid or incurred
Aiden	John	12227	444555666	11,000
Anthony	John	12211	666777888	13,000
Amy	Job	12205	888999111	8,000
Total from additional forms, if any .... •				

4 Total *(add column E amounts)* .... •	**4**	
5 Credit rate	**5**	.20
6 Part 2 credit amount *(multiply line 4 by line 5)* .... •	**6**	

Part 3 – Limitation

7 Total *(add Line 3 and Line 6)* .... ●	**7**	
8 Limitation	**8**	500,000
9 Allowable credit *(enter the lesser of line 7 or line 8; enter here and on line 12; New York S corporations, see instr.)*...... ●	**9**	

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated	D Share of recapture
Total from additional forms, if any .... ●			

10 Total credit allocated from partnerships *(enter this amount on line 13;* *New York S corporations, see instructions)* .... ●	**10**		
11 Total recapture allocated from partnerships *(enter this amount on line 31;* *New York S corporations, see instructions)*	**11**		

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

12 Entity level credit *(enter the amount from line 9)* .... ●	**12**	
13 **Partner:** Enter the amount from line 10 .... ●	**13**	
14 Total credit *(add line 12 and line 13)*	**14**	
15 Credit recapture *(from line 32)* .... ●	**15**	
16 Total credit available *(see instructions)*.. ●	**16**	
17 Tax due before credits *(see instructions)* .... ●	**17**	
18 Tax credits claimed before this credit *(see instructions)* .... ●	**18**	
19 Subtract line 18 from line 17	**19**	
20 Minimum tax *(see instructions)*.. ●	**20**	
21 Credit limitation *(subtract line 20 from line 19; if zero or less, enter 0)*........................ ●	**21**	
22 Credit to be used this tax year *(enter the lesser of line 16 or line 21 here and on your franchise tax return)* ●	**22**	
23 Unused tax credit available as a refund or as an overpayment *(subtract line 22 from line 16)* .... ●	**23**	
24 Tax credit to be refunded *(limited to the amount on line 23; enter here and on your franchise tax return)*...... ●	**24**	
25 Amount to be applied as an overpayment to next year's tax *(subtract line 24 from line 23; enter here and on your franchise tax return)* .... ●	**25**	

Schedule D – Computation of credit recapture *(see instructions)*

26 Federal recapture amount on New York property. .... ●	**26**	
27 Amount of federal credit on New York property originally allowed.................... ●	**27**	
28 Divide line 26 by line 27 *(carry result to four decimal places)*.................................... ●	**28**	
29 Amount of New York credit originally allowed... ●	**29**	
30 New York recapture amount *(multiply line 29 by line 28)* .... ●	**30**	
31 Share of recapture from partnerships *(from line 11)* .... ●	**31**	
32 Total recapture *(add lines 30 and 31; enter here and on line 15; New York S corporations, see instructions)* .. ●	**32**	

NEW YORK STATE 2023

Department of Taxation and Finance

Restaurant Return-to-Work Credit

Tax Law – Section 210-B.56

CT-655

All filers must enter tax period:

beginning 01/01/2023   ending 12/31/2023

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

File this form with your franchise tax return.

Recapture of restaurant return-to-work credit *(see instructions)*

A Revoked certificate number	B Amount of credit previously claimed
ESDRRTW22123456	6,000
Total of column B from any additional Forms CT-655 .... ●	
1 Total (add column B amounts) .... ● **1**	

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Department of Taxation and Finance

Child Care Creation and Expansion Credit

CT-662

Tax Law – Sections 48, 210-B.59, and 1511 (ee)

2023
NEW YORK STATE

All filers must enter tax period:

beginning 01/01/2023 ending 12/31/2023

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

File this form with your franchise tax return.

All filers **must** complete line A.

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

C corporations

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

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

New York S 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 lines B through F, and Schedule B.

All filers: Complete Schedule D, if applicable.

Certificate information

On lines B through F below, enter the information from the certificate of tax credit issued by the Office of Children and Family Services *(see instructions)*.

B Name of certified entity .... **B** • CTEF3S

C Employer identification number (EIN) .... **C** • 002190222

D Address .... **D** • 3 S WA HARRIMAN CAMPUS Albany NY 12227

E Service year .... **E** • 2023

F Certificate number .... **F** • CFSCCCE2300001

Schedule A – Computation of credit *(see instructions)*

1	Child care creation and expansion credit from your certificate .... •	**1**	20,000
2	Enter the total of any additional Forms CT-662 .... •	**2**	
3	Total credit *(add lines 1 and 2)* .... •	**3**	

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Certificate number	D Share of credit
Total from any additional Forms CT-662 .... •			

4 Total credit allocated from partnership(s) *(add column D amounts)* .... •	**4**		
5 Total credit *(add lines 3 and 4; New York S corporations, see instructions)* .... •	**5**		

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.)

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 Minimum tax *(see instructions)*	**9**	
10 Credit limitation *(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 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 the next year's tax *(subtract line 13 from line 12; enter here and on your franchise tax return)* .... ●	**14**	

Schedule D – Recapture of credit *(see instructions)*

	A Certificate number	B Amount of revoked credit
Total from any additional Forms CT-662... ●		
15 Total *(add column B amounts)* .... ●	**15**	

Department of Taxation and Finance

Claim for QETC Employment Credit

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

DTF-621

NEW YORK STATE 2023

All filers must enter tax period: beginning 01/01/2023 ending 12/31/2023

Name as shown on return	Taxpayer identification number
CTEF3S	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** [blank]

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 ● [x]   No ● ☐
2 Are the total annual product sales of the company $10,000,000 or less? .... Yes ● [x]   No ● ☐

If you answered *Yes* to questions 1 and 2, continue with Part 2. If you answered *No* to either question 1 or 2, you do not qualify for a QETC employment credit for the current tax year.

Part 2 – QETC business activities

Research and development (R&D) activities *(see instructions)*

3 Does the company have R&D activities in New York State? .... Yes [x]   No ☐
   If *No,* skip lines 4 through 7 and continue with question 8. If *Yes,* continue with line 4.
4 Enter the amount of R&D funds .... ● **4** | 130,000 |
5 Enter the amount of net sales *(if you have any amount of R&D funds but zero net sales, you are a*
   QETC; skip lines 6a and 6b; mark the Yes *box on line 7)* .... ● **5** | 3,000,000 |

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 [x]   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	50	52	54	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	19	18	17	16	
Second year	16	15	14	13	
Third year	14	13	12	11	

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**	
21	Enter amount from line 18 .... ●	**21**	
22	Subtract line 21 from line 20 .... ●	**22**	
23	Credit per employee	**23**	1000 00
24	Credit computed for the current tax year *(multiply line 22 by line 23; see instructions)* .... ●	**24**	

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
Aiden John	444555666		
Anthony John	666777888		
Amy Job	888999111		
Ann Job	999000111		

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** | |

Department of Taxation and Finance

Claim for QETC Capital Tax Credit

Tax Law – Article 9-A, Section 210-B.8 and Article 22, Section 606(r)

DTF-622

New York State 2023

All filers must enter tax period: beginning 01/01/2023 ending 12/31/2023

Name(s) as shown on return	Taxpayer identification number
CTEF3S	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	Taxpayer identification number
	●

Schedule A – Computation of credit

Part 1 – Computation of credit for qualified investments to be held four years *(Attach additional sheets if necessary.)*

A Name of certified QETC	B EIN	C Date of investment	D Amount of investment
CTEF3S	002190222	06/15/2018	18,000

1 Amount of qualified investments *(add column D amounts)* .... ● **1**
2 Credit percentage (10%) **2** 10
3 Credit for qualified investments to be held four years *(multiply line 1 by line 2; see instructions)* .... ● **3**

Part 2 – Computation of credit for qualified investments to be held nine years *(Attach additional sheets if necessary.)*

A Name of certified QETC	B EIN	C Date of investment	D Amount of investment

4 Amount of qualified investments *(add column D amounts)* .... ● **4**
5 Credit percentage (20%) **5** 20
6 Credit for qualified investments to be held nine years *(multiply line 4 by line 5; see instructions)* ... ● **6**

Schedule B – Limitations of QETC capital tax credit

Part 1 – Fifty percent limitation

7 Tax from Form CT-3, CT-3-A, IT-201, IT-203, or IT-205 *(see instructions)* .... ● **7**
8 Multiply line 7 by 50% (.5) .... ● **8**

Part 2 – $150,000/$300,000 limitation

	A – Qualified investments to be held at least 4 years	B – Qualified investments to be held at least 9 years
9 Limitation per section 210-B.8	**9** 150,000 00	**9** 300,000 00
10 Limitations per section 606(r) *(see instructions)*	● **10**	● **10**
11 QETC capital tax credit previously allowed, less any previous recapture	● **11**	● **11**
12 QETC capital tax credit still allowable *(subtract line 11 from line 9 or line 10)*	● **12**	● **12**
13 QETC capital tax credit allowable this year *(see instructions)*	● **13**	● **13**
14 Total QETC capital tax credit available this year *(add line 13, columns A and B)*............................	● **14**	

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 Tax year QETC capital tax credit originally allowed	B Amount of QETC capital tax credit originally allowed	C Recapture percentage *(see instructions)*		D 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 Tax year QETC capital tax credit originally allowed	B Amount of QETC capital tax credit originally allowed	C Recapture percentage *(see instructions)*		D 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 .... ● ☐

Department of Taxation and Finance

Affiliated Entity Information Schedule

CT-60

2023

For period ended
12/31/2023

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

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

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

Part 1 – 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	04/01/2018	123123123	002190222
QSSS CORP TWO 351 COLLEGE RD SCHENECTADY NY 12227	05/05/2018	321321321	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
QSSS CORP THREE 1227 JEFFREY DR TROY NY 12180	05/05/2017	231231231	002190222
QSSS CORP FOUR 719 KIMBERLY LN TROY NY 12180	09/09/2018	322322322	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**   650,000

Name and address of shareholder	Shareholder EIN or SSN(s)
SHAREHOLDER 1 719 OAK RD ROCHESTER NY 14603	414141414
SHAREHOLDER 2 116 FIR LN ELTINGVILLE NY 10308	515151515
SHAREHOLDER 3 1227 MAPLE AVE YONKERS NY 10703	616161616
SHAREHOLDER 4 919 PEEPAL BLVD LAKE PLACID NY 12946	717171717

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 ● [x]   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** [X]

Name of controlling entity	EIN or SSN
● Entity 1	● 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
●	●

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

Name of transferred or acquired corporation	EIN
● Corporation 1	● 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** X

Name and address of partnership	Entity method Mark an *X* in the box	Separate accounting election Mark an *X* in the box	Date	EIN of partnership	EIN or SSN of all tiered partners of partnership
Partnership 1 99 Outlook ave NY 12205	☐	X		111222333	999888777
Partnership 2 7 Mill st Schenectady NY 12204	X	☐		222333444	888777666
Partnership 3 11 Hill LN Albny NY 12227	X	☐		333444555	777666555
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			

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

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

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an *X* in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	☐		
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	☐		
	☐		

Certification: I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President		
	Email address of authorized person johndoe@ctef3s.com		Telephone number (518)555-2626		Date 03/15/2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes done right		Firm's EIN 123456789		Preparer's PTIN or SSN 987654321
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678321	or Excl. code	Date 03/15/2024

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

NEW YORK STATE 2023

Final return *(see instructions)* ☐   **Amended return** ☐

All filers must enter tax period:

beginning | 12-25-2022 | ending | 12-31-2023

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an **X** in the box .... ☐
002190461	AA 1	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CT SW Developer Test CT-3S 52-53 Wk	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
5253 WA Harriman Campus	12/27/2016	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

NAICS business code number (from NYS Pub 910)		New York S election effective date
541910	If you need to update your address or phone information for corporation tax,	

NYS principal business activity	
Marketing	or other tax types, you can do so online. See *Business information* in Form CT-1.

Has the corporation revoked its election to be treated as a New York S corporation?   Yes ● ☐   No ● ☒   If *Yes*, enter effective date: ___   Number of shareholders   5

A Pay amount shown on Part 2, line 46. Make payable to: **New York State Corporation Tax**
Attach your payment here. Detach all check stubs. *(See instructions for details.)*   **A**   Payment enclosed

You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-60, if applicable; (4) any applicable credit claim forms, (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 23c .... ● [   ]

N If you include the activities of a qualified subchapter S subsidiary (QSSS), partnership, single member limited liability company (SMLLC), or DISC in this return, or have other affiliated entities, mark an **X** in the box and attach Form CT-60 ..... ● ☐

O If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an *X* in the box .... ● [X]

P If you made a voluntary contribution to any available funds, mark an *X* in the box and attach Form CT-227 .... ● [ ]

Part 1 – Federal Form 1120S information

Provide the information for lines 1 through 10 from the corresponding lines on your federal Form 1120S, Schedule K, total amount column. *(Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)*

1 Ordinary business income or loss.. ●	**1**	11,137,654	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**	1,178,010	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 ● [   ]   End of tax year ● [   ]

12 Total assets *(from federal Form 1120S, Schedule L, line 15, columns b and d)*
  Beginning of tax year ● [1,918,679]   End of tax year ● [2,242,427]

13 Loans from shareholders *(from federal Form 1120S, Schedule L, line 19, columns b and d)*
  Beginning of tax year ● [   ]   End of tax year ● [   ]

Provide the information for lines 14 through 21 from the corresponding lines on your federal Form 1120S, Schedule M-2.
(Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

	A Accumulated adjustments account	B 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 22..	11,137,654			
16 Other additions......................	1,178,010			●
17 Loss from federal Form 1120S, page 1, line 22....................				
18 Other reductions	●			●
19 Combine lines 14 through 18..	12,315,664 ●	●	●	●
20 Distributions...........................	12,315,664 ●	●	●	●
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% (0.25) 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	Mandatory first installment	**32** 03-15-2023	750 00		
33	Second installment from Form CT-400	**33** 06-15-2023	750 00		
34	Third installment from Form CT-400	**34** 09-15-2023	750 00		
35	Fourth installment from Form CT-400	**35** 12-15-2023	750 00		
36	Payment with extension request from Form CT-5.4	**36**			
37	Overpayment credited from prior years *(see instructions)*	**37**	750 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	
40	Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)* ● ☐ .... ●	40	
41	Interest on late payment *(see instructions)* .... ●	41	
42	Late filing and late payment penalties *(see instructions)* .... ●	42	
43	Balance *(add lines 39 through 42)*	43	

Voluntary gifts/contributions

44	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*......................	44	
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	
47	Overpayment *(If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)*	47	
48	Amount of overpayment to be credited to next period *(see instructions)*........................... ▪	48	
49	Refund of overpayment *(subtract line 48 from line 47; see instructions)* .... ▪	49	
50	Refund of unused special additional mortgage recording tax credit *(see instructions)* .... ▪	50	
51	Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period .... ▪	51	

Part 3 – Computation of business apportionment factor *(see instructions)*

Mark an *X* in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* ... ● ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property .... ●	1		
2 Sales of electricity .... ●	2		
3 Net gains from sales of real property .... ●	3		
Section 210-A.3			
4 Rentals of real and tangible personal property .... ●	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property .... ●	5	761,394 00	1,178,063 00
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event .... ●	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products .... ●	7	2,147,360 00	3,531,284 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)*

		A – New York State	B – Everywhere
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property .... ●	9		
10 Net gains from sales of loans secured by real property .... ●	10		
11 Interest from loans **not** secured by real property (QFI ● ☐) .... ●	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐) ●	12		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt .... ●	13		
14			
15 Interest from NYS and its political subdivisions debt .... ●	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt ...... ●	16		
17 Interest from other states and their political subdivisions debt .... ●	17		
18 Net gains from other states and their political subdivisions debt .... ●	18		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt ●	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange .... ●	20		
21 Net gains from all other asset-backed securities .... ●	21		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds .... ●	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange .... ●	23		
24 Net gains from other corporate bonds .... ●	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements ●	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds .... ●	26		
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities .... ●	27		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains .... ●	28		
Section 210-A.5(a)(2)(H) (QFI ● ☐) 210-A.5(a)(2)(G) (QFI ● ☐)			
29 Interest from other financial instruments .... ●	29		
30 Net gains and other income from other financial instruments .... ●	30		

Part 3 – Computation of business apportionment factor *(continued)*

		A – New York State		B – Everywhere	
Section 210-A.5(b)					
31 Brokerage commissions	31				
32 Margin interest earned on behalf of brokerage accounts	32				
33 Fees for advisory services for underwriting or management of underwriting	33				
34 Receipts from primary spread of selling concessions	34				
35 Receipts from account maintenance fees	35				
36 Fees for management or advisory services	36				
37 Interest from an affiliated corporation	37				
Section 210-A.5(c)					
38 Interest, fees, and penalties from credit cards	38				
39 Service charges and fees from credit cards	39				
40 Receipts from merchant discounts	40				
41 Receipts from credit card authorizations and settlement processing	41				
42 Other credit card processing receipts	42				
Section 210-A.5(d)					
43 Receipts from certain services to investment companies	43				
Section 210-A.5-a					
44 Global intangible low-taxed income	44	0	00		
Section 210-A.6					
45 Receipts from railroad and trucking business	45				
Section 210-A.6-a					
46 Receipts from the operation of vessels	46				
Section 210-A.7					
47 Receipts from air freight forwarding	47				
48 Receipts from other aviation services	48				
Section 210-A.8					
49 Advertising in newspapers or periodicals	49	1,600,330	00	2,595,965	00
50 Advertising on television or radio	50	3,728,820	00	6,194,611	00
51 Advertising via other means	51	671,225	00	929,291	00
Section 210-A.9					
52 Transportation or transmission of gas through pipes	52				
Section 210-A.10					
53 Receipts from other services/activities not specified	53				
Section 210-A.11					
54 Discretionary adjustments	54				
Total receipts					
55 Add lines 1 through 54 in columns A and B	55		00		00

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 |

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Amended return information

If filing an amended return, mark an *X* in the box for any items that apply and attach documentation.

Final federal determination ●☐   If marked, enter date of determination: ● _____

Third – party designee *(see instructions)*	Yes ☒ No ☐	Designee's name *(print)* Bill Smith		Designee's phone number (518) 555-2525
	Designee's email address billsmith@taxesdoneright.com			PIN 12345

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title	
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2626	Date 03-15-2024
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 Pkwy	City Albany	State NY · ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912 or Excl. code	Date 03-15-2024

See instructions for where to file.

Department of Taxation and Finance

New York S Corporation Shareholders' Information Schedule

CT-34-SH

2023

Legal name of corporation	Employer identification number (EIN)
CTEFL SW Developer Test CT-3S 52-53 Wk	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 their pro rata share of these amounts on their personal income tax return.)

Part 1 – Total shareholder modifications related to S corporation items (see instructions)

Additions	1	New York State franchise tax imposed under Article 9-A	**1**	00
	1a	New York taxes imposed under Articles 24-A and 24-B and income taxes imposed by other taxing jurisdictions	**1a**	
	2	Federal depreciation deduction from Form CT-399, if applicable	**2**	
	3	Other additions *(attach Form CT-225)*	**3**	
Subtractions	4	Allowable New York depreciation from Form CT-399, if applicable	**4**	
	5	Other subtractions *(attach Form CT-225)*	**5**	
Other items *(attach explanation)*	6	Additions to 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	Investment tax credit for eligible farmers on qualified property *(Form CT-46)* .... ●	**21**	
22	Tax on early dispositions – investment tax credit, retail enterprise tax credit, historic barn credit, investment tax credit on research and development property, or investment tax credit for financial services industry *(Form CT-44 or CT-46)* .... ●	**22**	

Empire zone (EZ) tax credits *(see instructions)*

23	EZ investment tax credit *(Form CT-603)* .... ●	**23**	
24			
25	Recaptured tax credit – EZ investment tax credit or EZ investment tax credit for financial services industry *(Form CT-603 or CT-605)* .... ●	**25**	

Part 2 – Total S corporation New York State credits and taxes on early dispositions (continued)

Qualified empire zone enterprise (QEZE) tax credits (see instructions)

26	QEZE real property tax credit allowed (Form CT-606) .... ●	26	
27	Net recapture of QEZE real property tax credit (Form CT-606) .... ●	27	
28	QEZE tax reduction credit employment increase factor (Form CT-604) .... ●	28	
29	QEZE tax reduction credit zone allocation factor (Form CT-604) .... ●	29	
30	QEZE tax reduction credit benefit period factor (Form CT-604) .... ●	30	
	QEZE tax reduction credit factors from partnership (for multiple partnerships attach separate statement; see instructions)		
31	QEZE partnership EIN .... ●	31	
32	QEZE employment increase factor (obtain factor from your partnership) .... ●	32	
33	QEZE zone allocation factor (obtain factor from your partnership) .... ●	33	
34	QEZE benefit period factor (obtain factor from your partnership) .... ●	34	

Farmers' school tax credit (see instructions)

35	Total acres of qualified agricultural property.. ●	35	
36	Total amount of eligible school district property taxes paid... ●	36	
37	Total acres of qualified agricultural property converted to nonqualified use .... ●	37	
38	Total acres of qualified conservation property... ●	38	

Other credits (attach applicable forms)

39	Recapture of alternative fuels credit (Form CT-40) .... ●	39	
40	Credit for employment of persons with disabilities (Form CT-41) .... ●	40	
41	Rehabilitation of historic properties credit (Form CT-238; also see Form CT-34-SH-I regarding project number reporting) .... ●	41	
42	Recapture of rehabilitation of historic properties credit (Form CT-238) .... ●	42	
43	Clean heating fuel credit (Form CT-241) .... ●	43	
44			
45	Empire State commercial production credit (Form CT-246) .... ●	45	
46	Empire State film production credit for the current year (Form CT-248)............................. ●	46	
47	Empire State film production credit for the second year (Form CT-248) .... ●	47	
48	Empire State film production credit for the third year (Form CT-248) .... ●	48	
49	Long-term care insurance credit (Form CT-249) .... ●	49	
50	Credit for purchase of an automated external defibrillator (Form CT-250) .... ●	50	
51	Empire State film post-production credit for the current year (Form CT-261)...................... ●	51	
52	Empire State film post-production credit for the second year (Form CT-261) .... ●	52	
53	Empire State film post-production credit for the third year (Form CT-261) .... ●	53	
54	Excelsior jobs tax credit component (Form CT-607)... ●	54	
55	Excelsior investment tax credit component (Form CT-607).. ●	55	
56	Excelsior research and development tax credit component (Form CT-607).......................... ●	56	
57	Excelsior real property tax credit component (Form CT-607) .... ●	57	
57a	Excelsior child care services tax credit component (Form CT-607)................................... ●	57a	
58	Recapture of excelsior jobs program tax credit (Form CT-607).. ●	58	
59	Brownfield redevelopment tax credit site preparation credit component (Form CT-611).................... ●	59	
60	Brownfield redevelopment tax credit tangible property credit component (Form CT-611)................. ●	60	
61	Brownfield redevelopment tax credit on-site groundwater remediation credit component (Form CT-611) ●	61	
62	Recapture of brownfield redevelopment tax credit (Form CT-611) .... ●	62	
63	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.1) .... ●	63	
64	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.1) .... ●	64	
65	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.1) ●	65	
66	Recapture of brownfield redevelopment tax credit (Form CT-611.1) .... ●	66	
67	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.2) .... ●	67	
68	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.2) .... ●	68	
69	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.2) ●	69	
70	Recapture of brownfield redevelopment tax credit (Form CT-611.2) .... ●	70	
71	Remediated brownfield credit for real property taxes (Form CT-612)................................. ●	71	
72	Recapture of remediated brownfield credit for real property taxes (Form CT-612) .... ●	72	

Part 2 – Total S corporation New York State credits and taxes on early dispositions *(continued)*

73	Environmental remediation insurance credit *(Form CT-613)*	●	73	
74	Recapture of environmental remediation insurance credit *(Form CT-613)*	●	74	
75	Security officer training tax credit *(attach Form CT-631)*	●	75	
76	Economic transformation and facility redevelopment program jobs tax credit component *(Form CT-633)*	●	76	
77	Economic transformation and facility redevelopment program investment tax credit component *(Form CT-633)*	●	77	
78	Economic transformation and facility redevelopment program job training tax credit component *(Form CT-633)*	●	78	
79	Economic transformation and facility redevelopment program real property tax credit component *(Form CT-633)*	●	79	
80	Recapture of economic transformation and facilities redevelopment program tax credit *(Form CT-633)*	●	80	
81	Taxicabs and livery service vehicles accessible to persons with disabilities credit *(Form CT-236)*	●	81	
82	QETC employment credit *(Form DTF-621)*	●	82	
83	QETC capital tax credit *(Form DTF-622)*	●	83	
84	Recapture of QETC capital tax credit *(Form DTF-622)*	●	84	
85	Low-income housing credit *(Form DTF-624)*	●	85	
86	Recapture of low-income housing credit *(Form DTF-626)*	●	86	
87	Empire state jobs retention credit *(Form CT-634)*	●	87	
88	Recapture of empire state jobs retention credit *(Form CT-634)*	●	88	
89	New York youth jobs program credit *(Form CT-635)*	●	89	
90	Alcoholic beverage production credit for beer *(Form CT-636)*	●	90	
91	Alcoholic beverage production credit for cider *(Form CT-636)*	●	91	
92	Alcoholic beverage production credit for wine *(Form CT-636)*	●	92	
93	Alcoholic beverage production credit for liquor containing more than 2%, but not more than 24% alcohol by volume (ABV) *(Form CT-636)*	●	93	
93a	Alcoholic beverage production credit for liquor containing more than 24% ABV *(Form CT-636)*	●	93a	
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 childcare credit *(Form CT-652)*	●	108	
109	New York City musical and theatrical production tax credit *(Form CT-654)*	●	109	
110	Recapture of restaurant return-to-work credit *(Form CT-655)*	●	110	
111	Grade number 6 heating oil conversion credit *(Form CT-656)*	●	111	
112	COVID-19 capital costs credit *(Form CT-657)*	●	112	
113	Recapture of COVID-19 capital costs credit *(Form CT-657)*	●	113	
114	Recapture of additional restaurant return-to-work credit *(Form CT-658)*	●	114	
115	Empire State digital gaming media production credit *(Form CT-660)*	●	115	

(complete Schedule B on the last page)

Part 2 – Total S corporation New York State credits and taxes on early dispositions *(continued)*

116 Farm employer overtime credit *(Form CT-661)*	●	**116**	
117 Child care creation and expansion credit *(Form CT-662)*	●	**117**	
118 Recapture of child care creation and expansion credit *(Form CT-662)*	●	**118**	
119 Other tax credits and recaptures *(see instructions)* _____	●	**119**	

(complete Schedule B on the last page)

Schedule B – Shareholders' identifying information *(see instructions)*

Photocopy Schedule B as needed. Attach all additional schedules to this form. Also mark an *X* in the box. ☐

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. *(attach federal Schedule K-1 for each shareholder)*	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status *(make only one entry)* **1** for New York State **2** for New York City **3** for Yonkers **4** for NYS nonresident	E Shareholder entity status *(make only one entry)* **I** for individual **F** for estate or trust **E** for exempt organization
1 SHAREHOLDER 1 84 MAIN ST ALBANY NY 12227	**1** 555666777	30	1	I
2 SHAREHOLDER 2 25 ELM ST BROOKLYN NY 11223	**2** 333345555	25	1	I
3 SHAREHOLDER 3 4189 STATE ST ALBANY NY 12222	**3** 444555666	10	1	I
4 SHAREHOLDER 4 281 WOLF RD ALBANY NY 12205	**4** 222333444	25	1	I
5 SHAREHOLDER 5 212 N MAIN ST SYRACUSE NY 13212	**5** 111222333	10	1	I
6	**6**			
7	**7**			
8	**8**			
9	**9**			
10	**10**			
11	**11**			

Affiliated Entity Information Schedule

CT-60

NEW YORK STATE 2023

For period ended	
2023-12-31	

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 *(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 – 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

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	555-66-6777
Shareholder 2, 25 Elm St, Albany, NY 11223	333-34-4555
Shareholder 3, 4189 State St, Albany, NY 12222	444-55-5666
Shareholder 4, 281 Wolf Rd, Albany, NY 12205	222-33-3444
Shareholder 5, 212 N. Main St, Syracuse, NY 13212	111-22-2333

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	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		
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			

Part 4 – SMLLCs and tax-exempt DISCs *(see instructions)*

10 If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your New York return, mark an *X* in the box and enter the required information below ....● **10** ☐

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an *X* in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	☐		
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	☐		
	☐		

Certification: I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 03-15-2024
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 ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 45678912	Date 03-15-2024

Test 25

Begins on next page

NEW YORK STATE 2023

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 2023

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an **X** in the box ☐
002190356	DD 7	(518) 555-2626		

Legal name of corporation	Trade name/DBA
CTEF183M	

Mailing address	State or country of incorporation
Care of (c/o)	NY
Number and street or PO Box	Date of incorporation
183 Harriman Campus	01-01-1992

Foreign corporations: date began business in NYS

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

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 *Business information* in Form CT-1.
484100	
NYS principal business activity	
General Freight 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.)*

	Payment enclosed
A	1,451	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**	75 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 2023	
		A New York State	**B** Everywhere
17 Accounts receivable	17	6,528,761 00	10,145,835 00
18 Shares of stock of other companies owned *(attach list showing corporate name, shares held, and actual value)*	18		
19 Bonds, loans, and other securities, other than U.S. obligations	19		
20 Leaseholds	20		
21 Real estate owned	21		
22 All other assets (except cash and investments in U.S. obligations)	22	3,492,320 00	8,409,390 00
23 Total *(add lines 17 through 22)* ●	23	00 ●	00
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, 2023
27 Total assets ●	27	22,065,136 00
28 Total liabilities ●	28	8,025,979 00
29 Net worth *(subtract line 28 from line 27; enter here and on line 53)* ●	29	00
30 Capital stock – preferred stock	30	
31 Capital stock – common stock	31	630,000 00
32 Paid-in capital in excess of par or stated value	32	175,550 00
33 Retained earnings (appropriated or unappropriated)	33	181,004 00
34 Add lines 28, 30, 31, 32, and 33	34	00
35 Cost of treasury stock	35	
36 Total liabilities and capital *(subtract line 35 from line 34)* ●	36	00

Schedule C – Reconciliation of retained earnings *(see instructions)*

37 Balance at beginning of year	37	172,796 00		
38 Net income *(attach profit and loss statement)*	38	351,941 00		
39 Other additions *(explain)*	39			
40 Total *(add lines 37, 38, and 39)*			40	00
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	00

45 Did this corporation purchase any of its capital stock during the year?   Yes ● ☐   No ● ☒

If *Yes,* attach a separate sheet showing number and kinds of shares, consideration received for the issuances of the shares, and purchase price of each share.

Schedule D – Computation of tax based on the net value of issued capital stock *(see instructions)*

A Class of stock	B Number of shares as of Dec. 31, 2023	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	450		608 00	608 00	608 00	00	00
46 Total	450					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 .... ●	**47** 00	
48 Taxable base *(multiply line 47 by line 24 or 26)*	**48** 00	
49 Tax *(multiply line 48 by .0015 (1½ mills))*		**49** ● 00
50 Total net value of issued capital stock *(from line 46, column G)* .... ●	**50** 00	
51 Taxable base *(multiply line 50 by line 24 or 26)*	**51** 00	
52 Tax *(multiply line 51 by .0015 (1½ mills))*		**52** ● 00
53 Net worth from line 29 .... ●	**53** 00	
54 Taxable base *(multiply line 53 by line 24 or 26)*	**54** 00	
55 Tax *(multiply line 54 by .0015 (1½ mills))* .... ●		**55** 00
56 Tax on allocated issued capital stock *(amount from line 49, 52, or 55, whichever is largest; enter here and on line 1)*		**56** 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 (⅜ 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	55,867,286 00	3,525,477 00	%	Enter tax rate here: .
59 No-par-value			%	Enter tax rate here:
60 Total	55,867,286 00			

Part 2 – Tax computation *(see instructions)*

61 Par value common stock *(from line 57, column B)*	**61**	
62 Taxable base *(multiply line 61 by line 24)*	**62**	
63 Tax *(multiply line 62 by line 57, column E)*		**63** ●
64 Par value preferred stock *(from line 58, column B)*	**64** 00	
65 Taxable base *(multiply line 64 by line 24)*	**65** 00	
66 Tax *(multiply line 65 by line 58, column E)*		**66** ● 00
67 Amount paid in on no-par-value stocks *(from line 59, column B)*	**67**	
68 Taxable base *(multiply line 67 by line 24)*	**68**	
69 Tax *(multiply line 68 by line 59, column E)*		**69** ●
70 Total value of stockholders' equity..	**70**	
71 Capital subject to tax on dividends *(add lines 61, 64, and 67)*	**71**	
72 Capital not previously taxed *(subtract line 71 from line 70)*	**72**	
73 Taxable base *(multiply line 72 by line 24)*	**73**	
74 Tax *(multiply line 73 by .0015 (1½ mills))* .... ●	**74**	
75 Tax on allocated issued capital stock using dividend rates *(add lines 63, 66, 69, and 74; enter here and on line 2)*	**75** 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 (⅜ 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**	30,600 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 *(see instructions)*	Yes ☒ No ☐	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 04-15-2024
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 return	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or 12279595	Excl. code	Date 04-18-2023

See instructions for where to file.

CT-183-M

NEW YORK STATE 2023

Department of Taxation and Finance
Transportation and Transmission Corporation MTA Surcharge Return
Tax Law – Article 9, Section 183-a

For calendar year 2023

Amended return ☐

Employer identification number (EIN)		File number	Business telephone number		If you claim an overpayment, mark an **X** in the box ☐
002190356		DD 7	(518) 555-2626		

Legal name of corporation	Trade name/DBA
CTEF183M	

Mailing address	State or country of incorporation
Care of (c/o)	NY

Number and street or PO Box	Date of incorporation	**Foreign corporations:** date began business in NYS
183 WA Harriman Campus	01-01-1992	

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 *Business information* in Form CT-1.

File this form if you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD) *(see instructions)*. If not, you need not file this form, but you must disclaim liability for the MTA surcharge on Form CT-183.

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	425 00

Computation of MTA surcharge

1	New York State franchise tax *(from 2022 Form CT-183, line 6)*.......................•	**1**	25,675 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**	1,800 00	
6	Overpayment *(see instructions)* 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**		3,572,791 00	6,438,711 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**		1,632,289 00	3,770,559 00
22 Total *(add lines 16 through 21)* **22**		00	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)*	**25**	%	

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)* Bill Smith		Designee's phone number (518) 566-2628
	Designee's email address billsmith@taxesdoneright.com			PIN 98765

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President	
	Email address of authorized person johndoe183m.com		Telephone number (518) 555-2628	Date 04-15-2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 121234345	Preparer's PTIN or SSN 989876765
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 12279595	Date 04-15-2024

See instructions for where to file.

Department of Taxation and Finance

Claim for Long-Term Care Insurance Credit

CT-249

**Tax Law – Article 9, Section 190; Article 9-A, Section 210-B.14;
and Article 33, Section 1511(m)**

All filers must enter tax period:

beginning	01-01-2023	ending	12-31-2023

Legal name of corporation	Employer identification number
CTEF183M	002190356

File this form with Form(s) CT-183, CT-184, CT-186, CT-186-E, CT-186-P, CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL

Computation of available long-term care insurance credit *(New York S corporations, see instructions)*

1	Qualified long-term care insurance premiums paid during the current tax year	1	22,352 00
2	Multiply line 1 by 20% (.2)	2	00
3	Long-term care insurance credit from partnership(s) *(from line 13; see instructions)*	3	00
4	Unused long-term care insurance credit from preceding period	4	1,216 00
5	Total available long-term care insurance credit *(add lines 2, 3, and 4)*	5	00

Computation of long-term care insurance credit limitation

6	Tax due before credits *(see instructions)*	6	00
7	Enter other credits claimed before the long-term care insurance credit *(see instructions)*	7	
8	Net tax *(subtract line 7 from line 6)*	8	00
9	Minimum tax limitation *(see instructions)*	9	00
10	Long-term care insurance credit limitation *(subtract line 9 from line 8; if line 9 is greater than line 8, enter 0)*	10	00

Computation of long-term care insurance credit used and available for carryforward

11	Long-term care insurance credit to be used for the current tax year *(see instructions)*	11	00
12	Long-term care insurance credit to be carried forward *(subtract line 11 from line 5)*	12	

Partnership information *(see the instructions for line 3; attach additional sheets if necessary)*

Name of partnership	Identifying number	Amount of credit
Partnership 1	123456789	1,081 00
Partnership 2	123789456	1,082 00
Partnership 3	789456321	1,083 00
Partnership 4	654987321	1,080 00
Partnership 5	654987329	1,085 00
Partnership 6	867530921	1,086 00
Partnership 7	063019691	1,087 00
Partnership 8	633994532	1,088 00
Total from additional sheet(s), if any		
13 Total credit amount allocated from partnership(s) (enter here and on line 3)	13	00

A If you are claiming this credit as a corporate partner, mark an **X** in the box ☐

Department of Taxation and Finance

Claim for Environmental Remediation Insurance Credit

CT-613

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015

Tax Law – Article 1, Section 23; Article 9, Section 187-i; Article 9-A, Section 210-B.19; and Article 33, Section 1511(w)

All filers must enter tax period: beginning **01-01-2023** ending **12-31-2023**

Legal name of corporation	Employer identification number (EIN)
CTEF183M	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 ...... ● **05-01-2012**

A Mark an *X* in the box if you are claiming this credit as a corporate partner *(see instructions)* .... ● **A** [X]

Brownfield site identifying information

Enter the following information as listed on the *Certificate of Completion* (COC) issued by the Department of Environmental Conservation (DEC) for the qualified site *(see instructions)*. **Attach a copy** of the COC. Also **attach a copy** of the certification form for the environmental remediation insurance tax credit completed by the insurer.

Site name		
Brownfield C		
Site location – municipality	Site location – county	
Syracuse	Onondaga	
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
Onondaga	123123456456	01-01-2015

Mark an *X* in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area .... ● [X]

Computation of available environmental remediation insurance credit

1	Qualified environmental remediation insurance premiums paid ...... ●	**1**	53,941 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**	5,072 00
5	Subtotal *(add lines 3 and 4; New York S corporations, see instructions)*	**5**	00
6	Recapture of credit *(see instructions)*...... ●	**6**	7,065 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**	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**	

Partnership information *(see instructions for line 4)*

Name of partnership	Partnership's EIN	Amount of credit
Partnership 1	123456789	631 00
Partnership 2	123789456	632 00
Partnership 3	789456321	633 00
Partnership 4	654987321	630 00
Partnership 5	654987329	635 00
Partnership 6	867530921	636 00
Partnership 7	063019691	637 00
Partnership 8	633994532	638 00
Total from attached sheet(s) if any		

17 Total credit amount allocated from partnership(s) *(enter here and on line 4)* .... **17** | 00

Test 26

Begins on next page

CT-184

NEW YORK STATE 2023

Department of Taxation and Finance

Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

Tax Law – Article 9, Section 184

For calendar year 2023

Final return ☐   Amended return ☐

				If you claim an overpayment, mark an *X* in the box
Employer identification number (EIN) 002190357	File number EE 4	Business telephone number (518) 555-2626		X

Legal name of corporation CTEF184	Trade name/DBA
Mailing address	State or country of incorporation
Care of (c/o)	NY
Number and street or PO Box 184 Harriman Campus	Date of incorporation 01/01/2008	Foreign corporations: date began business in NYS

City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)	For office use only

NAICS business code number (from **NYS Pub 910**) 484100	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.
NYS principal business activity General Freight Trucking	

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**
Attach your payment here. Detach all check stubs. (See instructions for details.)   **A**   Payment enclosed

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 2024 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)* ☐	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 2024 MFI *(see instructions)*	15b	
15c	Overpayment *(subtract line 15b from line 15a)*	15c	00
16	Overpayment to be credited to the next period	16	
17	Balance of overpayment *(subtract line 16 from line 15c)*	17	00
18	Overpayment to be credited to Form CT-184-M	18	17 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**	4,091,069	11,996,566
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**	

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

Include only property used in connection with interstate transmission, foreign transmission, or both		**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		× % from line 38 *(see instr.)*	**39**	
40 Foreign gross operating revenue		× % from line 38 *(see instr.)*	**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**	19,423,489 00

Gross receipts from transportation and transmission allocated to New York State

	Gross receipts	Allocation % from line 21		
44 Trucking *(see instructions)*	11,695,670 00	× 34.1020 %	**44**	00
45 Messenger service		× %	**45**	
46 Cable television operators *(see instructions)*			**46**	

47	Total New York gross operating revenue of a local telephone business subject to tax *(from line 26)* ●	47	
48	Telegraph services from line 42 .... ●	48	
49	Water transportation *(see instructions)* .... ●	49	
50	Railroad transportation *(see instructions)* .... ●	50	

Gross receipts from other sources

51	Rental income from use of property within New York State *(see instructions)*.................. ●	51	
52	Interest and dividends from New York State sources *(see instructions)* .... ●	52	
53	Capital gains from sale or exchange of property within New York State *(see instructions)* ●	53	
54	Capital gains from sale or exchange of securities if the gains are allocated to New York State *(see instructions)* ●	54	
55	Gross receipts from all other sources within New York State *(see instructions)* .... ●	55	
56	Total gross earnings allocated to New York State *(add lines 44 through 55; enter here and on line 1)* .... ●	56	00

Schedule E – Annual tax on dividends – If this is a railroad not operated by steam, whose property is leased to another railroad, complete the following items for the calendar year covered by this return.

57	Name of corporation to whom leased: _____		
58	Amount of capital stock on which dividends were paid..	58	
59	Total amount of dividends paid during the period covered by this return.......................	59	
60	Dividend rate percent, per annum *(divide line 59 by line 58)*	60	
61	Amount of dividends paid in excess of 4% (.04) dividend rate	61	
62	Tax on dividends *(multiply line 61 by 4.5% (.045); enter here and on line 4)*	62	

Schedule F – Composition of prepayments *(see instructions)*

			Date paid	Section 184 amount
63	Mandatory first installment from Form CT-300 due by 3/15/**2023** *(see instructions)*	63	03-15-2023	540 00
64a	Second installment from Form CT-400	64a	06-15-2023	540 00
64b	Third installment from Form CT-400...	64b	09-15-2023	540 00
64c	Fourth installment from Form CT-400	64c	12-15-2023	540 00
65	Payment with extension request, from Form CT-5.9, line 5	65		
66	Overpayment credited from prior year *(see instructions)*		66	304 00
67	Overpayment credited from Form CT-184-M [Period]		67	
68	Total prepayments *(add lines 63 through 67; enter here and on line 9)*		68	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 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 [X]

CT-40 ● [ ]   CT-41 ● [ ]   CT-43 ● [ ]   CT-249 ● [ ]   CT-501 ● [ ]   CT-611 ● [ ]   CT-611.1 ● [X]

CT-611.2 ● [ ]   CT-612 ● [ ]   CT-613 ● [ ]   CT-631 ● [ ]   CT-637 ● [ ]   DTF-630 ● [ ]   Other credits: _____ ● [ ]

69	Total tax credits above that are refund eligible *(see instructions)* .... ●	69	00

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555-2626
	Designee's email address billsmith@taxesdoneright.com		PIN 98765

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President	
	Email address of authorized person johndoe@ctelf183m.com		Telephone number (518) 555-2627	Date 04-18-2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN ■ 121234345	Preparer's PTIN or SSN 989876765
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN ■ 12279595 or Excl. code ■	Date 04-15-2024

See instructions for where to file.

NEW YORK STATE 2023

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 2023

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an **X** in the box
002190357	EE 4	(518) 555-2626		☐

Legal name of corporation	Trade name/DBA
CTEF184	

Mailing address	State or country of incorporation
Care of (c/o)	NY

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
184 Harriman Campus	01/01/2008	

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 *Business information* in Form CT-1.

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), file this form (see instructions for counties included in the MCTD). If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-184.

		Payment enclosed
A. Pay amount shown on line 12. Make payable to: ***New York State Corporation Tax*** ◀ Attach your payment here. Detach all check stubs. *(See instructions for details.)*	**A**	

Computation of MTA surcharge

1	New York State franchise tax *(from Form CT-184-M-I, Worksheet for line 1, line g)* ●	**1**	11,331 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 2024 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)* ● ☐ ●	**9**	
10	Interest on late payment *(see instructions)* ●	**10**	
11	Late filing and late payment penalties *(see instructions)* ●	**11**	
12	Balance due *(add lines 8c through 11 and enter here; enter the payment amount on line A above)* ◀	**12**	
13a	Excess prepayments *(subtract line 4 from line 7)* ●	**13a**	
13b	Amount previously credited to 2024 MFI *(see instructions)* ●	**13b**	
13c	Overpayment *(subtract line 13b from line 13a)* ●	**13c**	
14	Amount of overpayment to be credited to New York State franchise tax *(see instructions)* ●	**14**	
15	Amount of overpayment to be credited to MTA surcharge for next tax period *(see instructions)* ◀	**15**	
16	Amount of overpayment to be refunded *(see instructions)* ◀	**16**	

Schedule A – Computation of MCTD allocation percentage *(use 2023 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**	1,757,408	4,091,069
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/**2023** *(see instr.)*	**25**	03-15-2023	225 00
26a	Second installment from Form CT-400	**26a**	06-15-2023	225 00
26b	Third installment from Form CT-400	**26b**	09-15-2023	225 00
26c	Fourth installment from Form CT-400	**26c**	12-15-2023	135 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 Period 12-31-2023 .... ●	**30**		17 00
31	Total prepayments *(add lines 29 and 30; enter here and on line 7)*	**31**		00

Third – party designee *(see instructions)*	Yes [X] No [ ]	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 04-15-2024

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	City Albany	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or	Excl. code 03	Date 04-15-2024

See instructions for where to file.

Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611.1

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008 and Prior to July 1, 2015

Tax Law – Sections 21, 187-g, 210-B.17, and 1511(u)

All filers must enter tax period: beginning **01-01-2023** ending **12-31-2023**

Legal name of corporation	Employer identification number (EIN)
CTEF184M	002190357

File this form with your franchise tax return. A separate Form CT-611.1 must be filed for each *Certificate of Completion* (COC).

Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **on or after June 23, 2008** and **prior to July 1, 2015**? .... Yes ● |X| No | |

> If you answered *Yes*, and the site received a COC **by** December 31, 2019, complete this form to claim the brownfield redevelopment tax credit.

> If you answered *Yes*, and the site receives a COC **after** December 31, 2019, do **not** complete this form; instead, use Form CT-611.2 to claim the credit.

> **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 .... ● **08-11-2015**

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)*. **Submit a copy of the COC.**

Site name	
Brownfield Site 1	

Site location – municipality	Site location – county
Troy	Rensselaer

DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
4	45654	02-15-2020

If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Submit a copy** of the sale or transfer documentation to this form.. ● | |

Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? .... Yes ● | | No |X|

If *Yes,* enter the percent (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 |X|

Mark an *X* in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area. **Submit** supporting documentation. .... ● |X|

Will the qualified site be used primarily for manufacturing activities?.. Yes ● | | No |X|

Schedule B – Site preparation credit component *(see instructions)*

A Description of site preparation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Infrastructure	11-01-2017	19,800 00
Infrastructure	11-01-2017	16,934 00
Total from additional form(s), if any		

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
Excavation	9-15-2017	22,408 00
Filtration	5-20-2019	18,000 00
Total from additional form(s), if any		

4 Add column C amounts *(corporate partners: see instructions)* .... ●	**4**		00
5 Applicable percentage rate *(see instructions)* .... ●	**5**	.1225	
6 On-site groundwater remediation credit component *(multiply line 4 by line 5; enter here and on line 15; New York S corporations, see instructions)* .... ●	**6**		00

Schedule D – Tangible property credit component *(see instructions)*

A Description of qualified property *(list items separately; see instr.)*	B Principal use	C Date placed in service *(mm-dd-yy)*	D Life *(years; see instr.)*	E Cost or other basis
Excavation Equipment	Site Preparation	9-15-2017	19	28,800 00
Decontamination Equipment	Site Preparation	5-20-2019	09	37,322 00
Total from additional form(s), if any				

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**		00
9c Tangible property component available for use in the current tax year *(see instructions)* .... ●	**9c**		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 *(submit additional forms 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 from additional form(s), if any							

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**	00
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**	
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; submit additional forms if necessary using the same format shown)*

Name of partnership		Partnership's EIN

	Site preparation costs	Tangible property costs	Groundwater remediation costs
Costs allocated to taxpayer			

Name of partnership		Partnership's EIN

	Site preparation costs	Tangible property costs	Groundwater remediation costs
Costs allocated to taxpayer			

Name of partnership		Partnership's EIN

	Site preparation costs	Tangible property costs	Groundwater remediation costs
Costs allocated to taxpayer			

Name of partnership		Partnership's EIN

	Site preparation costs	Tangible property costs	Groundwater remediation costs
Costs allocated to taxpayer			

Name of partnership		Partnership's EIN

	Site preparation costs	Tangible property costs	Groundwater remediation costs
Costs allocated to taxpayer			

Name of partnership		Partnership's EIN

	Site preparation costs	Tangible property costs	Groundwater remediation costs
Costs allocated to taxpayer			
Total from additional form(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 27

CT-186-E

NEW YORK STATE 2023

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 2023**

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an **X** in the box
002190358	XX 1	(518)555-2626		☐

Legal name of corporation	Trade name/DBA
CTEF186E	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
186 E WA Harriman Campus	05-18-2013	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
Albany	NY	12227		

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 *Business information* in Form CT-1.
517311	

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
A	90,691 00

B. Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1, mark an **X** in one box) .... Yes ☐ No ☒

Computation of tax

			A – NYS		B – MTA	
1a	Excise tax on telecommunication services (from line 43)	**1a**		00		
1b	Excise tax on mobile telecommunication services subject to the 2.9% tax rate (from line 120)	**1b**		00		
1c	Total excise tax on telecommunication services (add lines 1a and 1b) ..	**1c**		00		
2	Tax on gross income (from line 92; see instructions)	**2**		00		
3	Total taxes (add lines 1c and 2)	**3**		00		
4a	MTA surcharge related to telecommunication services (from line 64)	**4a**				00
4b	MTA surcharge related to telecommunication services subject to the 0.721% tax rate (from line 136)	**4b**				00
4c	Total MTA surcharge related to telecommunication services (add lines 4a and 4b)	**4c**				00
5	MTA surcharge on gross income (from line 95; see instructions)	**5**				00
6	Total MTA surcharges (add lines 4c and 5)	**6**				00
7						
8						
9						
10						
11	Total (column A, enter amount from line 3; column B, enter amount from line 6; see instructions)	**11**		00		00
12	Total prepayments (transfer amounts from line 103, columns A and B)	**12**		00		00
13a	Underpayment (see instructions)	**13a**		00		
13b	Additional amount for 2024 MFI (see instructions)	**13b**				
13c	Increased balance due (add lines 13a and 13b)	**13c**		00		00
13d	Excess prepayments (see instructions)	**13d**				
13e	Amount previously credited to 2024 MFI (see instructions)	**13e**				
13f	Overpayment (subtract line 13e from line 13d)	**13f**				

Computation of tax

			A – NYS		B – MTA	
14a	Amount of MTA overpayment on line 13f to be transferred to NYS tax *(see instructions)* ●	14a				
14b	Amount of NYS overpayment on line 13f to be transferred to MTA surcharge *(see instructions)* ●	14b				
14c	Balance due before penalties and interest *(see instructions)* ●	14c		00		00
15	Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)* ● ☐ ●	15				
16	Interest on late payment *(see instructions)* ●	16				
17	Late filing and late payment penalties *(see instructions)* ●	17				
18	**Balance due** *(add lines 14c through 17, both columns and enter here; enter the payment amount on line A on page 1)*	18		00		00
19	Overpayment *(see instructions)* ●	19				
20a	Overpayment credited to next year's NYS tax *(see instructions)*	20a				
20b	Overpayment credited to next year's MTA surcharge *(see instructions)*	20b				
21	Refund of overpayment *(subtract lines 20a and 20b from line 19)*	21				
22a	Amount of unused tax credits to be refunded *(see instructions)*	22a				
22b	Refundable tax credits to be credited to next year's tax or surcharge *(see instr.)*	22b				

Did you provide telecommunication services in the MCTD during this tax year?
(mark an X in the appropriate box) .... Yes **X**   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 **X**   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)* ●	23	6,342,471 00
24	Interstate and international services that originate or terminate within New York State and are charged to a service address in New York State (service address *is defined in the instructions)* ●	24	1,806,512 00
25	Mobile telecommunication services *(see instructions)* ●	25	715,231 00
26	Services that are ancillary to the provision of telecommunication services *(see instructions)* ●	26	89,508 00
27	Services that are provided with telecommunication services *(see instructions)* ●	27	190,377 00
28	Equipment provided in connection with telecommunication services *(see instructions)* ●	28	1,400 00
29	Intrastate private telecommunication services *(see instructions)* ●	29	
30	Interstate and international private telecommunication channels where the charges for the use of each channel segment are **separately ascertainable** *(see instructions)* ●	30	
31	Interstate and international private telecommunication channels where the charges for the use of each channel segment are **not separately ascertainable** *(see instructions)* ●	31	
32	Total gross charges *(add lines 23 through 31)* ●	32	00

(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	312,431 |00
34	Other exclusions *(see instructions)* .... ●	34	99,309 |00
35	Allowance for bad debts *(see instructions)* .... ●	35	|00
36	Total exclusions and deductions *(add lines 33 through 35)* .... ●	36	|00

Part 3 – Computation of tax due

37	Gross charges subject to tax *(subtract line 36 from line 32)* .... ●	37	|00
38	Tax rate	38	**0.025**
39	Excise tax on telecommunication services *(multiply line 37 by line 38)* .... ●	39	|00

40a	Resale credit *(see instructions)* .... ●	40a	5,796 |00
40b	Multijurisdictional credit *(see instructions)* .... ●	40b	36,230 |00

41 Tax credits: Mark an *X* in the box(es) to indicate the form(s) filed
and attach form(s):

CT-249 ● ☒   CT-631 ● ☒

	Other credits _____ ● ☐ *(see instructions)* .... ●	41	|00
42	Total credits *(add lines 40a, 40b, and 41)* .... ●	42	|00
43	Balance due *(subtract line 42 from line 39; enter here and on line 1a)* .... ●	43	|00

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	5,780,664 |00
45	Inter-MCTD (including intrastate, interstate, and international) services that originate or terminate within the MCTD and are charged to a service address in the MCTD .... ●	45	1,138,832 |00
46	MCTD mobile telecommunication services where such service was reported on Schedule A .... ●	46	469,659 |00
47	Services that are ancillary to the provision of telecommunication services .... ●	47	56,553 |00
48	Services that are provided with telecommunication services .... ●	48	120,101 |00
49	Equipment provided in connection with telecommunication services .... ●	49	
50	Intra-MCTD private telecommunication services .... ●	50	
51	Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels where the charges for the use of each channel segment are **separately ascertainable** *(see instructions for line 30)* .... ●	51	
52	Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels where the charges for the use of each channel segment are **not separately ascertainable** *(see instructions for line 31)* .... ●	52	
53	Total gross charges *(add lines 44 through 52)* .... ●	53	|00

Part 2 – Exclusions and deductions from gross charges

54	Exclusion for charges from sales-for-resale *(see instructions for line 33)* .... ●	54	196,995 |00
55	Other exclusions *(see instructions for line 34)* .... ●	55	62,539 |00
56	Allowance for bad debts *(see instructions for line 35)* .... ●	56	
57	Total exclusions and deductions *(add lines 54 through 56)* .... ●	57	|00

(continued)

Part 3 – Computation of tax due

58	Gross charges subject to tax *(subtract line 57 from line 53)* .... ●	**58**	00
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**	00
61	Resale credit *(see instructions)* .... ● **61**	3,017 00	
62	Multijurisdictional credit *(see instructions)* .... ● **62**	6,445 00	
63	Total credits *(add lines 61 and 62)* .... ●	**63**	00
64	Balance due *(subtract line 63 from line 60; enter here and on line 4a)* .... ●	**64**	00

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 ● X

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**	2,173,976 00
66	Receipts from transportation, transmission, or distribution of gas or electricity .... ●	**66**	1,313,249 00
67	Other receipts *(see instructions)* .... ●	**67**	804,298 00
68	Total *(add lines 65, 66, and 67)*	**68**	00
69	Allowable deductions *(attach list; see instructions)*	**69**	646,002 00
70	Gross operating income *(subtract line 69 from line 68)* .... ●	**70**	00

(continued)

Part 2 – Receipts from interest and dividends allocated to New York State *(attach list, if necessary; see instructions)*

A Name of entity	B Type of security	C Amount of interest and dividends received	D % of payor's physical assets located in NYS	E Interest and dividends allocated to New York State *(multiply column C by column D)*
Entity One	Bond	4,816 00	74	00
Entity Two	Bond	8,450 00	100	00
Entity Three	Bond	5,266 00	83	00

71	Total interest and dividends allocated to New York State *(total column E, including total from attached list)* ●	71	00
72	Receipts from royalties *(see instructions)* ●	72	
73	Total receipts from interest, dividends, and royalties *(add lines 71 and 72)* ●	73	00

Part 3 – Computation of profits *(see instructions)*

Profits from the sale of:

74	Securities *(see instructions)* ●	74	1,724,764 00
75	Real property *(see instructions)* ●	75	179,561 00
76	Personal property *(see instructions)* ●	76	
Other profits:			
77	All other profits *(see instructions)* ●	77	65,779 00
78	Profits before allowable deductions *(add lines 74 through 77)* ●	78	00
79	Allowable deductions from profits *(attach list; see instructions)* ●	79	180,861 00
80	Profits after allowable deductions *(subtract line 79 from line 78)* ●	80	00

Part 4 – Tax on gross income

81	Gross operating income from line 70 ●	81	3,645,521 00
82	Subtract exclusions from receipts shown on line 66 *(see instructions)*	82	1,313,249 00
83	Adjusted gross operating income *(subtract line 82 from line 81)*	83	00
84	Receipts from line 73	84	16,385 00
85	Profits from line 80	85	1,789,243 00
86	Gross income *(add lines 83, 84, and 85)* ●	86	00
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	00
89			
90			

91 Tax credits: Mark an *X* in the box(es) to indicate the form(s) filed and attach form(s):

CT-48 ● ☒   CT-249 ● ☐   CT-501 ● ☒   CT-631 ● ☐

	Other credits _____ ● ☐ *(see instructions)* ●	91	00
92	Net tax on gross income *(subtract line 91 from line 88; enter here and on line 2)*	92	00

(continued)

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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	4,137,901 00
94	MTA surcharge rate (3.5% (.035) x 17% (0.17))	94	**0.00595**
95	MTA surcharge *(multiply line 93 by line 94; enter here and on line 5)*	95	00

Composition of prepayments claimed on line 12 *(If you need additional space, attach a separate sheet identifying all prepayment information. Transfer the total to line 103.)*				A Section 186-e and 186-a taxes	B MTA surcharges (Section 186-c)
			Date paid	Amount	Amount
96	Mandatory first installment from Form CT-300 due by 3/15/**2023** *(see instructions)*	96	03-15-2023	53,760 00	20,480 00
97	Second installment from Form CT-400	97	06-15-2023	26,880 00	10,240 00
98	Third installment from Form CT-400	98	09-15-2023	26,880 00	10,240 00
99	Fourth installment from Form CT-400	99	12-15-2023	26,880 00	10,240 00
100	Payment with Form CT-5.9-E, line 11	100			
101	Overpayment credited from prior years *(see instructions)*	101			
102	Overpayment credited from Form CT-_____ [Period] ...	102			
103	Total prepayments *(total all entries on lines 96 through 102 in columns A and B and attachment (if any); enter here and on line 12, columns A and B)*	103		00	00

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	2,127,284 00
105	Services that are ancillary to the provision of mobile telecommunication services *(see instructions)* ●	105	59,827 00
106	Services that are provided with mobile telecommunication services *(see instructions)* .... ●	106	
107	Equipment provided in connection with mobile telecommunication services *(see instructions)* ... ●	107	440,070 00
108	Total gross charges *(add lines 104 through 107)* .... ●	108	00

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	30,450 00
111	Allowance for bad debts *(see instructions)* .... ●	111	496,150 00
112	Total exclusions and deductions *(add lines 109, 110, and 111)* .... ●	112	00

Part 3 – Computation of tax due

113	Gross charges subject to tax *(subtract line 112 from line 108)* .... ●	113	00
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	00
116	Resale credit *(see instructions)* .... ●	116	2,472 00
117	Multijurisdictional credit *(see instructions)* .... ●	117	6,194 00
118	Tax credits: Mark an **X** in the box(es) to indicate the form(s) filed CT-249 ● ☐ CT-631 ● ☐ Other credits _____ ● ☐ *(see instructions)* .... ●	118	
119	Total credits *(add lines 116 through 118)* .... ●	119	00
120	Balance due *(subtract line 119 from line 115; enter here and on line 1b)* .... ●	120	00

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	1,571,178 00
122 Services that are ancillary to the provision of telecommunication services	122	
123 Services that are provided with telecommunication services	123	
124 Equipment provided in connection with telecommunication services	124	173,031 00
125 Total gross charges *(add lines 121 through 124)*	125	00

Part 2 – Exclusions and deductions from gross charges

126 Exclusion for charges from sales-for-resale	126	
127 Other exclusions	127	16,007 00
128 Allowance for bad debts	128	299,480 00
129 Total exclusions and deductions *(add lines 126, 127, and 128)*	129	00

Part 3 – Computation of tax due

130 Gross charges subject to tax *(subtract line 129 from line 125)*	130	00
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	00
133 Resale credit *(see instructions)*	133	1,711 00
134 Multijurisdictional credit *(see instructions)*	134	4,360 00
135 Total credits *(add lines 133 and 134)*	135	00
136 Balance due *(subtract line 135 from line 132; enter here and on line 4b)*	136	00

Third – party designee *(see instructions)*	Yes [X] No [ ] Designee's name *(print)*	Designee's phone number (518) 555-2525
	Designee's email address billsmith@taxesdoneright.com	PIN 23456

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President	
	Email address of authorized person johndoe@ctef186e.com		Telephone number (518) 555-2626	Date 04-15-2024
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	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN 78912355 or Excl. code	Date 04-15-2024

See instructions for where to file.

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Department of Taxation and Finance

Utility COVID-19 Debt Relief Credit

Tax Law – Article 9, Section 187-q

CT-48

For calendar year 2023

Legal name of corporation	Employer identification number (EIN)
CTEF186E	002190358

Attach to Form CT-186-E or CT-186-P.

A If you are claiming this credit as a corporate partner, mark an **X** in the box .... ● [X]

B Utility COVID-19 debt relief credit authorization code *(required; see instructions)* .... ●   123XYZ456ABC00

Part 1 – Computation of credit

1 Utility COVID-19 debt relief credit *(see instructions)* .... ● **1** | 29,881 |00

Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Phone Corp 1	11 1111111	12,264 00
Phone Corp 2	22 2222222	15,860 00

Total from additional forms, if any .... ●

2 Total credit allocated from partnership(s) *(add column C amounts)* .... ● **2** | |00

3 Total credit *(add lines 1 and 2)* .... ● **3** | |00

Part 2 – Computation of credit used, refunded, or credited as an overpayment to the next tax year

4 Tax due before any other credits *(from Form CT-186-E, line 88 or Form CT-186-P, line 4)* .... **4** | |00

5 Tax credits claimed before this credit *(see instructions)* .... ● **5** | |00

6 Tax after application of all other credits *(subtract line 5 from line 4)* .... **6** | |00

7 Credit to be used for the current tax year *(enter the lesser of line 3 or line 6; see instructions)* .... ● **7** | |00

8 Amount of credit available for refund *(subtract line 7 from line 3)* .... ● **8** | |

9 Amount of credit you want to be refunded *(limited to the amount on line 8; see instructions)* .... ● **9** | |

10 Amount of credit you want to be applied to next year's tax *(subtract line 9 from line 8; see instructions)* ● **10** | |

Department of Taxation and Finance

Claim for Long-Term Care Insurance Credit

CT-249

Tax Law – Article 9, Section 190; Article 9-A, Section 210-B.14;
and Article 33, Section 1511(m)

All filers must enter tax period:

beginning	01-01-2023	ending	12-31-2023

Legal name of corporation	Employer identification number
CTEF186E	002190358

File this form with Form(s) CT-183, CT-184, CT-186, CT-186-E, CT-186-P, CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL

Computation of available long-term care insurance credit *(New York S corporations, see instructions)*

1	Qualified long-term care insurance premiums paid during the current tax year	**1**	94,883 00
2	Multiply line 1 by 20% (.2)	**2**	00
3	Long-term care insurance credit from partnership(s) *(from line 13; see instructions)*	**3**	00
4	Unused long-term care insurance credit from preceding period	**4**	
5	Total available long-term care insurance credit *(add lines 2, 3, and 4)*	**5**	00

Computation of long-term care insurance credit limitation

6	Tax due before credits *(see instructions)*	**6**	00
7	Enter other credits claimed before the long-term care insurance credit *(see instructions)*	**7**	
8	Net tax *(subtract line 7 from line 6)*	**8**	00
9	Minimum tax limitation *(see instructions)*	**9**	0 00
10	Long-term care insurance credit limitation *(subtract line 9 from line 8; if line 9 is greater than line 8, enter 0)*	**10**	00

Computation of long-term care insurance credit used and available for carryforward

11	Long-term care insurance credit to be used for the current tax year *(see instructions)*	**11**	00
12	Long-term care insurance credit to be carried forward *(subtract line 11 from line 5)*	**12**	

Partnership information *(see the instructions for line 3; attach additional sheets if necessary)*

Name of partnership	Identifying number	Amount of credit
Phone Corp 1	11 1111111	5,033 00
Utility Corp 2	22 2222222	4,699 00
Total from additional sheet(s), if any		

13	Total credit amount allocated from partnership(s) (enter here and on line 3)	**13**	00

A If you are claiming this credit as a corporate partner, mark an ***X*** in the box .... ● X

NEW YORK STATE
2023

Department of Taxation and Finance

Temporary Deferral Nonrefundable Payout Credit

CT-501

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
CTEF186E	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	20,073 00
2	Tax due before credits *(see instructions)*	2	00
3	Tax credits claimed before this credit *(see instructions)* .... ●	3	
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

Lines 2 and 5 entries table

Section 1		
Franchise tax return filed	Enter on line 2 any net recaptured tax credits **plus** the amount from	Enter on line 5 the amount below
Forms CT-183 and CT-184	Form CT-183, line 4 **plus** Form CT-184, line 3 or 4	*75*
Form CT-186	Line 5	*125*
Form CT-3	Part 2, line 2	Part 2, line 1c
Form CT-3-A	Part 2, line 2	Part 2, line 1c
Form CT-3-S	Part 2, line 23	Part 2, line 23
Form CT-33	Line 11	*250*
Form CT-33-A	Line 15	Line 4 plus line 12
Form CT-33-NL	Line 5	*250*
Section 2		
Tax return filed	Enter on line 2 any net recaptured tax credits **plus** the amount from	Enter on line 5 the amount below
Form CT-186-E	Line 88	*0*
Form CT-186-P	Line 4	*0*

Line 2 – Enter your tax before credits using the *Lines 2 and 5 entries table* above. The temporary deferral nonrefundable payout credit can be applied to taxes as computed on the forms listed in the table above. However, the credit cannot be applied against both a franchise tax return listed in Section 1 and a tax return listed in Section 2.

Line 3 – If you are claiming more than one tax credit for this year, enter the amount of credits claimed before applying this credit; otherwise, enter *0*. You must apply certain credits before the temporary deferral nonrefundable payout credit. Refer to the instructions of your franchise tax return to determine the order of credits that applies.

Department of Taxation and Finance

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 | 01-01-2023 | ending | 12-31-2023

Legal name of corporation	Employer identification number (EIN)
CTEF186E	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**	2023	
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**	9,600	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	● 2,200	00
		●	
		●	
		●	
		●	
		●	
		●	
		●	
		●	
		●	
		●	
Total from additional sheet(s), if any .... ●			
13 Total credit amount allocated from partnership(s) *(enter here and on line 2)* **13**			00

B If you are claiming this credit as a corporate partner, mark an **X** in the box... ● [X]

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Test 28a

Begins on next page

Department of Taxation and Finance

General Business Corporation Combined Franchise Tax Return

Tax Law – Article 9-A

CT-3-A

NEW YORK STATE 2023

Caution: This form must be used **only** for periods beginning on or after January 1, 2023. 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:

beginning	01-01-2023	ending 12-31-2023

Final return ☐   **Amended return** ☐

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an **X** in the box .... [X]
002190700	0A 3	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CTEF3A	

Mailing address	State or country of incorporation
Care of (c/o)	NEW YORK

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
CTEF3A Harriman Campus	01-01-2021	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
New York	NY	10001		

Principal business activity in NYS	NAICS business code number (from **NYS Pub 910**)
Commercial Construction	236100

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

A. Pay amount shown on Part 2, line 20c. Make payable to: **New York State Corporation Tax**
Attach your payment here. *(Detach all check stubs; see instructions for details.)*   **A**   Payment enclosed

B. Is any member of the combined group subject to the metropolitan transportation business tax (MTA surcharge)? *(see instructions; mark an **X** in the appropriate box)* .... **B** Yes [X] No ☐

C. Total number of corporations in the combined group *(taxable members, nontaxable members, and the designated agent)* ...... ● **C** 3

D. Total number of nontaxable members in the combined group .... **D**

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 .... **E** Yes ● ☐ No ● [X]

Third – party designee *(see instructions)*	Yes [X] No ☐	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 04-15-2024

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456789	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912 or Excl. code	Date 04-15-2024

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**	3,012,554 00

G.	Value of your assets *(see instr.)*	**G1**	20,350,369 00	**G2**	22,533,712 00	**G3**	
H.	Value of your liabilities *(see instr.)*	**H1**	24,568,069 00	**H2**	21,466,991 00	**H3**	00

I.	Prior net operating loss conversion (PNOLC) subtraction pool *(from Form CT-3.3)*	**I**
J.	Unabsorbed net operating loss (UNOL) at the end of the base year *(from Form CT-3.3)*..................	**J**
K.	PNOLC subtraction annual allotment *(from Form CT-3.3)*	**K**

L. PNOLC subtraction allotment method *(see instructions)* .... 100% ☐   10% ☐

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

If your combined group qualifies for preferential tax rates, mark an **X** in the boxes that apply to you *(see instructions)*.

1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital
base tax rate, and lower fixed dollar minimum tax amounts .... ● **1** ☐

2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income
base tax rate and lower fixed dollar minimum tax amounts .... ● **2** ☐

3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base
tax rate .... ● **3** ☐

4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business
income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts .... ● **4** ☐

5 A cooperative housing corporation eligible for the 0% capital base tax rate .... ● **5** ☐

6 A small business taxpayer eligible for the 0% capital base tax rate. If you marked this box, complete line 6a
below and Section B, line 1. .... ● **6** ☐

   6a Total capital contributions .... ● **6a** ☐

Section B – New York State information *(see instructions)*

1 Total number of New York State employees for all group members .... ● **1** 5

2 Total wages paid to New York State employees for all group members .... ● **2** 420,000 00

3 Total number of business establishments in New York State for all group members .... ● **3** 3

4 If any member of the combined group is claiming an exception to the related member expense
addback under section 208.9(o)(2)(B), mark an **X** in the box .... ● **4** ☐

   4a If you marked the line 4 box, use line 4a to report the applicable exception

	Number	**Amount**

     number (1-4) and the amount of royalty payments .... **4a** ● ☐   ● ☐

Section C – Filing information

1 **Federal return filed –** you must mark an **X** in each box that applies and attach a complete copy of your federal return(s)

1120 ● ☐   1120 consolidated ● ☒   Other *(identify)*: _____ ● ☐

2 **Amended return –** If you marked the amended return box on page 1, mark an **X** in the applicable box(es) and attach documentation:

                                   Failure to meet investment capital holding period ● ☐

Final federal   Date of determination   NOL   Capital loss
determination ● ☐   ● _____   carryback ● ☐   carryback ... ● ☐   1139 ● ☐   1120X ● ☐

   2a Enter the tax due amount from your most recently filed New York State return for this tax period ● **2a** ☐

3 **Required attachments –** For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)

CT-3.1 ● ☐   CT-3.2 ● ☐   CT-3.3 ● ☐   CT-3.4 ● ☒   CT-60 ● ☒   CT-225-A ● ☒   CT-227 ● ☒
Other *(identify)*: _____ ● ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple
forms are filed for the same credit, count **each** form filed. .... ● **4** 2

Part 1 – General corporate information *(continued)*

Section C – Filing information *(continued)*

5a If the designated agent is making or has made the irrevocable commonly owned group election, mark an *X* in box 5a.
By making the election, each corporation in the commonly owned group will be bound by the election and the election
will apply to any member that subsequently enters the group. .... ● **5a** [ ]

5b If the commonly owned group election is **not** in effect for the current tax year, mark an *X* in box 5b. See *Who must file a combined return* instructions. .... ● **5b** [X]

5c If you marked the line 5a box, enter the beginning and ending dates of the first year of the election .... **5c** ●

	Beginning	Ending
5c ●		●

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)* .... ●	**1b**		00
1c Fixed dollar minimum tax for designated agent only *(see instr)* ●	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
4a Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter 0)* .... ●	**4a**	00
4b Sum of fixed dollar minimum taxes for taxable group members .... ●	**4b**	00
4c Total combined tax due *(add lines 4a and 4b)*	**4c**	00

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**	00
10 Total amount due *(add lines 4c, 8, and 9)* .... ●	**10**	00

Prepayments

11 Mandatory first installment from Form CT-300 *(see instructions)*	**11**	1,000 00
12 Second installment *(from Form CT-400)*	**12**	1,000 00
13 Third installment *(from Form CT-400)*	**13**	1,000 00
14 Fourth installment *(from Form CT-400)*	**14**	1,000 00
15 Payment with extension request *(from Form CT-5.3, line 8)*	**15**	
16 Overpayment credited from prior years *(see instructions)* [Period]	**16**	
17 Overpayment credited from CT-3-M [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**	00

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 2024 MFI .... ●	**20b**	
20c	Balance due .... ■	**20c**	
21a	Excess prepayments .... ●	**21a**	00
21b	Amount previously credited to 2024 MFI .... ●	**21b**	395 00
21c	Overpayment .... ●	**21c**	00
22	Amount of overpayment to be credited to next period .... ■	**22**	
23	Balance of overpayment available *(subtract line 22 from line 21c)* .... ●	**23**	00
24	Amount of overpayment to be credited to Form CT-3-M .... ●	**24**	1,200 00
25	Balance of overpayment to be refunded *(subtract line 24 from line 23)* .... ■	**25**	00
26	Unused tax credits to be refunded................................ ■ **26**		
27	Unused tax credits applied to next period .... ■ **27** 9,047 00		

Part 3 – Computation of tax on combined business income base *(see instructions)*

1a	Federal consolidated taxable income (CTI) of New York combined group *(see instructions)*................... ●	**1a**	1,039,180 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**	00
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**	00
2	Additions to federal CTI *(from Form CT-225-A, line 5)* .... ●	**2**	00
3	Add lines 1g and 2 .... ●	**3**	00
4	Subtractions from federal CTI *(from Form CT-225-A, line 10; see instructions)* .... ●	**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**	
7	Combined 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; see instructions)* .... ●	**8**	
9	Subtract line 8 from line 7 .... ●	**9**	00
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**	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	Combined business income after addback *(add lines 11 and 12)* .... ●	**13**	00
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**	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**	
19	Combined business income base *(subtract line 18 from line 17)* .... ●	**19**	00
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**	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.

Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) *(See instructions; when necessary, attach additional sheet(s) providing requested information in the same format as below.)*

Item	A Member name	B Member EIN	C New	D Existing	E Departed	F Ownership percentage
A	Designated agent: CTEF3A	002190700	☐	☒	☐	
B	CTEFABC1	002190701	☐	☒	☐	1.000000
C	CTEFABC2	002190702	☒	☐	☐	0.900000
D			☐	☐	☐	
E			☐	☐	☐	
F			☐	☐	☐	
G			☐	☐	☐	
H			☐	☐	☐	
I			☐	☐	☐	
J			☐	☐	☐	
K			☐	☐	☐	
L			☐	☐	☐	
M			☐	☐	☐	
N			☐	☐	☐	
O			☐	☐	☐	
P			☐	☐	☐	

Item	G If part of a federal consolidated group, mark an *X* in the box	H Federal form filed	I EIN of parent of federal consolidated return	J Federal separate taxable income
A	☒	1120	002190700	3,012,554 00
B	☒	1120	002190700	-90,776 00
C	☒	1120	002190700	-1,882,598 00
D	☐			
E	☐			
F	☐			
G	☐			
H	☐			
I	☐			
J	☐			
K	☐			
L	☐			
M	☐			
N	☐			
O	☐			
P	☐			

Total from attached sheet(s) ....

1	Aggregate of federal separate taxable income *(add amounts in column J)* .... ●	1	00
2	Adjustment accounting for application of Treasury Regulations section 1.1502.12 .... ●	2	
3	Aggregate of federal separate taxable income for consolidated purposes *(combine lines 1 and 2)* ●	3	00
4	Adjustment accounting for application of Treasury Regulations section 1.1502.11 .... ●	4	
5	Other adjustments, if any, required under IRC to arrive at federal CTI of New York combined group ●	5	
6	Federal CTI of New York combined group *(combine lines 3, 4, and 5)* .... ●	6	00

Certain items reported on line 2 or 4

7	Deferral or recognition of intercompany income, expense, gain, or loss .... ●	7	
8	Consolidated net capital gain .... ●	8	
9	Consolidated charitable contributions deduction .... ●	9	
10	Consolidated IRC section 1231 net loss .... ●	10	

Part 4 – Computation of tax on combined capital base *(see instructions)*

		A Designated agent	B Total of all combined members	C Intercorporate eliminations		D Combined group total	
1	Total assets from federal return ● **1**	21,442,041 00	6,243,596 00		●		00
2	Real property and marketable securities included on line 1 ....●				**2**		
3	Subtract line 2 from line 1, column D ....●				**3**		00
4	Real property and marketable securities at fair market value ....●				**4**		
5	Adjusted total assets *(add lines 3 and 4)* ....●				**5**		00
6	Total liabilities .... ● **6**	23,017,530 00	4,371,243 00		●		00
7	Total net assets *(subtract line 6, column D, from line 5)* ....●				**7**		00
8	Investment capital *(from Part 5, line 19; if zero or less, enter 0)* ....●				**8**		
9	Business capital *(subtract line 8 from line 7)* ....●				**9**		00
10	Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter 0)* ●				**10**		
11	Combined capital *(add lines 9 and 10)* ....●				**11**		00
12	Combined business apportionment factor *(from Part 6, line 56)* ....●				**12**		
13	Combined capital base *(multiply line 11 by line 12)* ....●				**13**		00
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**		00

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 Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total

Section 210-A.2

1	Sales of tangible personal property					
1a	NYS	2,486,210 00	00		00	
1b	EW	26,997,548 00	00			00
2	Sales of electricity					
2a	NYS					
2b	EW					
3	Net gains from sales of real property					
3a	NYS					
3b	EW		45,000 00			00

Section 210-A.3

4	Rental of real and tangible personal property					
4a	NYS					
4b	EW					
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property					
5a	NYS					
5b	EW					
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event					
6a	NYS					
6b	EW					

Section 210-A.4

7	Sale, licensing, or granting access to digital products					
7a	NYS					
7b	EW					

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an **X** in the box *(see instructions)* .... ● **8** ☐

Section 210-A.5(a)(2) – Mark an **X** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)

9	Interest from loans secured by real property					
9a	NYS					
9b	EW					
10	Net gains from sales of loans secured by real property					
10a	NYS					
10b	EW					
11	Interest from loans **not** secured by real property (QFI ● ☐)					
11a	NYS					
11b	EW					
12	Net gains from sales of loans **not** secured by real property (QFI ● ☐)					
12a	NYS					
12b	EW					

Part 6 – Computation of combined business apportionment factor *(continued)*

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.5(a)(2)(B) (QFI ● ☐)						
13	Interest from federal debt					
13a	NYS					
13b	EW					
14						
14a						
14b						
15	Interest from NYS and its political subdivisions debt					
15a	NYS					
15b	EW					
16	Net gains from federal, NYS, and NYS political subdivisions debt					
16a	NYS					
16b	EW					
17	Interest from other states and their political subdivisions debt					
17a	NYS					
17b	EW					
18	Net gains from other states and their political subdivisions debt					
18a	NYS					
18b	EW					
Section 210-A.5(a)(2)(C) (QFI ● ☐)						
19	Interest from asset-backed securities and other government agency debt					
19a	NYS					
19b	EW					
20	Net gains from government agency debt or asset-backed securities sold through an exchange					
20a	NYS					
20b	EW					
21	Net gains from all other asset-backed securities					
21a	NYS					
21b	EW					
Section 210-A.5(a)(2)(D) (QFI ● ☐)						
22	Interest from corporate bonds					
22a	NYS					
22b	EW					
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange					
23a	NYS					
23b	EW					
24	Net gains from other corporate bonds					
24a	NYS					
24b	EW					

Part 6 – Computation of combined business apportionment factor *(continued)*

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total

Section 210-A.5(a)(2)(E)

25	Net interest from reverse repurchase and securities borrowing agreements					
25a	NYS					
25b	EW					

Section 210-A.5(a)(2)(F)

26	Net interest from federal funds					
26a	NYS					
26b	EW					

Section 210-A.5(a)(2)(I) (QFI ● ☐)

27	Net income from sales of physical commodities					
27a	NYS					
27b	EW					

Section 210-A.5(a)(2)(J) (QFI ● ☐)

28	Marked to market net gains					
28a	NYS					
28b	EW					

Section 210-A.5(a)(2)(H) (QFI ● ☐)
210-A.5(a)(2)(G) (QFI ● ☐)

29	Interest from other financial instruments					
29a	NYS					
29b	EW					
30	Net gains and other income from other financial instruments					
30a	NYS					
30b	EW					

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Part 6 – Computation of combined business apportionment factor *(continued)*

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total

Section 210-A.5(b)

		A	B	C	D	E
31	Brokerage commissions					
31a	NYS					
31b	EW					
32	Margin interest earned on behalf of brokerage accounts					
32a	NYS					
32b	EW					
33	Fees for advisory services for underwriting or management of underwriting					
33a	NYS					
33b	EW					
34	Receipts from primary spread of selling concessions					
34a	NYS					
34b	EW					
35	Receipts from account maintenance fees					
35a	NYS					
35b	EW					
36	Fees for management or advisory services					
36a	NYS					
36b	EW					
37	Interest from an affiliated corporation					
37a	NYS					
37b	EW					

Section 210-A.5(c)

		A	B	C	D	E
38	Interest, fees, and penalties from credit cards					
38a	NYS					
38b	EW					
39	Service charges and fees from credit cards					
39a	NYS					
39b	EW					
40	Receipts from merchant discounts					
40a	NYS					
40b	EW					
41	Receipts from credit card authorizations and settlement processing					
41a	NYS					
41b	EW					
42	Other credit card processing receipts					
42a	NYS					
42b	EW					

Part 6 – Computation of combined business apportionment factor *(continued)*

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total

Section 210-A.5(d)

43	Receipts from certain services to investment companies					
43a	NYS					
43b	EW					

Section 210-A.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

Section 210-A.9

52	Transportation or transmission of gas through pipes					
52a	NYS					
52b	EW					

Section 210-A.10

53	Receipts from other services/activities not specified					
53a	NYS					
53b	EW					

Section 210-A.11

54	Discretionary adjustments					
54a	NYS					
54b	EW					

Total receipts

55 Add lines 1 through 54 in columns D and E.. ● | 00 ● | 00

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 ....•	CT-607 ....•	CT-651 ....•
CT-40 ....•	CT-611 ....•	CT-652 ....•
CT-41 ....•	CT-611.1 .....•	CT-654 ....•
CT-43 ....•	CT-611.2 .....•	CT-655 ....•
CT-44 ....•	CT-612 ....•	CT-660 ....•
CT-46 ....•	CT-613 ....•	CT-661 ....•
CT-47 ....•	CT-631 ....•	CT-662 ....•
CT-236 ....•	CT-633 ....•	DTF-621 .....•
CT-238 ....•	CT-634 ....•	DTF-622 .....•
CT-239 ....•	CT-635 ....•	DTF-624 .....•
CT-241 ....•	CT-636 ....•	DTF-630 .....•
CT-242 ....•	CT-637 ....•	Other credits •
CT-246 ....•	CT-638 ....•	
CT-248 ....•	CT-640 ....•	
CT-249 ....•	CT-641 ....•	
CT-250 ....•	CT-642 ....•	
CT-261 ....•	CT-643 ....•	
CT-501 ....•	CT-644 ....•	
CT-601 ....•	CT-645 ....•	
CT-602 ....•	CT-646 ....•	
CT-603 ....•	CT-647 ....•	
CT-604 ....•	CT-648 ....•	
CT-605 ....•	CT-649 ....•	
CT-606 ....•	CT-650 ....• 00	

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* .... • **2** 00

3 Total tax credits claimed that are refund eligible *(see instructions)* .... • **3** 00

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an *X* in the box .... • **4a** ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an *X* in the box .... • **4b** ☐

4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an *X* in the box .... • **4c** ☐

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2023

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190700

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

A If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box (*see* Election to waive carryback *in instructions*) .... ● ☐

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I (*see instructions*) .... ● **1**

2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year *(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)* .... ● **2**

3 Subtract line 2 from line 1 .... ● **3**

4 NOLD that is required to be utilized, if available *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)* .... ● **4**

Computation of net operating loss (NOL) to be used *(see instructions)*

5a NOL carryforward from prior year's Form CT-3.4 .... ● **5a**

5b NOL carryforwards from **new** members who entered the group during the current tax year .... ● **5b**

NOL carryback *(see instructions)*

Loss year		C
A Beginning date *(mm-dd-yyyy)*	**B** Ending date *(mm-dd-yyyy)*	Amount allowed to be carried back
●	●	●
●	●	●
●	●	●

5c Total NOL carryback *(add column C amounts)* .... ● **5c**

5d Subtotal *(add lines 5a, 5b, and 5c)* .... ● **5d**

5e NOL carryforwards that have expired .... ● **5e**

5f NOL carryforwards unavailable for use in the current tax year ..... ● **5f**

5g Add lines 5e and 5f .... ● **5g**

5 Total NOLs available to be used in the current tax year *(subtract line 5g from line 5d)* .... ● **5**

6 NOL to be used in the current tax year .... ● **6**

Computation of NOL carryforward *(see instructions)*

7a NOL incurred in the current tax year .... ● **7a**

7b Net NOLs available *(add lines 5, 5f, and 7a)* .... ● **7b**

7c NOL carryforwards from members **who left** the group during the current tax year .... ● **7c**

7d Add lines 6 and 7c .... ● **7d**

7 NOL available to be carried forward *(subtract line 7d from 7b)* .... ● **7**

Schedule A – Apportioned business income or loss *(must be completed for each tax period; see instructions)*.

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A		C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
1-1-2023 - 12-31-2023	70,667	00	
1-1-2022 - 12-31-2022	15,065	00	
1-1-2021 - 12-31-2021	23,505	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
CTEFABC2	002190351	0 00	01-01-23	12-31-23	☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐
					☐

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)*

Department of Taxation and Finance

New York State Modifications
(for filers of combined franchise tax returns)
Tax Law – Articles 9-A and 33

CT-225-A

2023

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
CTEF3A	002190700

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 income *(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 federal income 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 federal income 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 - 507	00	49,967 00	49,967 00	00	00
1b	A -	00	00	00	00	00
1c	A -	00	00	00	00	00
1d	A -	00	00	00	00	00
1e	A -	00	00	00	00	00
1f	A -	00	00	00	00	00
1g	A -	00	00	00	00	00
1h	A -	00	00	00	00	00
1i	A -	00	00	00	00	00
1j	A -	00	00	00	00	00
1k	A -	00	00	00	00	00
1l	A -	00	00	00	00	00
1m	A -	00	00	00	00	00
1n	A -	00	00	00	00	00
1o	A -	00	00	00	00	00
1p	A -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00

2 Total *(add columns A through E)*

00	00	00	00	00

436

Part 2 – Corporations' share of certain additions to federal income 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 federal income that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain additions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

3 New York State additions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined total *(column C - column D)*
3a	EA -	00	00	00	00	00
3b	EA -	00	00	00	00	00
3c	EA -	00	00	00	00	00
3d	EA -	00	00	00	00	00
3e	EA -	00	00	00	00	00
3f	EA -	00	00	00	00	00
3g	EA -	00	00	00	00	00
3h	EA -	00	00	00	00	00
3i	EA -	00	00	00	00	00
3j	EA -	00	00	00	00	00
3k	EA -	00	00	00	00	00
3l	EA -	00	00	00	00	00
3m	EA -	00	00	00	00	00
3n	EA -	00	00	00	00	00
3o	EA -	00	00	00	00	00
3p	EA -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00

4 Total *(add columns A through E)*

00	00	00	00	00

5 Total additions *(add lines 2 and 4, columns A through E; see instructions)*

00	00	00	00	00

Schedule B – Certain New York State subtractions from federal income *(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 federal income 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 federal income that did **not** flow through from a partnership, estate, or trust. In column B, the sum of certain subtractions that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

6 New York State subtractions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined total *(column C - column D)*
6a	S - 507	84,045 00	174,864 00	258,909 00	00	00
6b	S -	00	00	00	00	00
6c	S -	00	00	00	00	00
6d	S -	00	00	00	00	00
6e	S -	00	00	00	00	00
6f	S -	00	00	00	00	00
6g	S -	00	00	00	00	00
6h	S -	00	00	00	00	00
6i	S -	00	00	00	00	00
6j	S -	00	00	00	00	00
6k	S -	00	00	00	00	00
6l	S -	00	00	00	00	00
6m	S -	00	00	00	00	00
6n	S -	00	00	00	00	00
6o	S -	00	00	00	00	00
6p	S -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00

7 Total *(add columns A through E)*

00	00	00	00	00

Part 2 – Corporations' share of certain subtractions from federal income 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 federal income that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain subtractions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

8 New York State subtractions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined total *(column C - column D)*
8a	ES -	00	00	00	00	00
8b	ES -	00	00	00	00	00
8c	ES -	00	00	00	00	00
8d	ES -	00	00	00	00	00
8e	ES -	00	00	00	00	00
8f	ES -	00	00	00	00	00
8g	ES -	00	00	00	00	00
8h	ES -	00	00	00	00	00
8i	ES -	00	00	00	00	00
8j	ES -	00	00	00	00	00
8k	ES -	00	00	00	00	00
8l	ES -	00	00	00	00	00
8m	ES -	00	00	00	00	00
8n	ES -	00	00	00	00	00
8o	ES -	00	00	00	00	00
8p	ES -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00

9 Total *(add columns A through E)*

00	00	00	00	00

10 Total subtractions *(add lines 7 and 9, columns A through E; see instructions)*

00	00	00	00	00

Group Member's Detail Spreadsheet
New York State Modifications
(for filers of combined franchise tax returns)

CT-225-A/B

2023

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
CTEF3A	002190700

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 income

Legal name of group member	EIN of group member
CTEFABC1	002190701

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 federal income that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
1a	A - 507	49,967	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 federal income 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 federal income

Legal name of group member	EIN of group member
CTEFABC1	002190701

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 federal income that did not flow through from a partnership, estate, or trust (see instructions)

	Modification number	Amount	
3a	S - 507	15,685	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

Part 2 – Share of certain subtractions from federal income from all partnerships, estates, or trusts in which the member is a partner or beneficiary (see instructions)

	Modification number	Amount	
3a	ES -		00
3b	ES -		00
3c	ES -		00
3d	ES -		00
3e	ES -		00
3f	ES -		00
3g	ES -		00
3h	ES -		00
3i	ES -		00
3j	ES -		00
3k	ES -		00
3l	ES -		00
3m	ES -		00
3n	ES -		00
3o	ES -		00
3p	ES -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.......			00

4 Total subtractions (add the totals of Parts 1 and 2; Article 33 filers see instructions) .... **4** _____ 00

Group Member's Detail Spreadsheet
New York State Modifications
(for filers of combined franchise tax returns)

CT-225-A/B

2023

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
CTEF3A	002190700

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 income

Legal name of group member	EIN of group member
CTEFABC2	002190702

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 federal income that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
1a	A -		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 federal income 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 federal income

Legal name of group member	EIN of group member
CTEFABC2	002190702

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 federal income that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount
3a	S - 507	159,179 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

Part 2 – Share of certain subtractions from federal income from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount
3a	ES -	00
3b	ES -	00
3c	ES -	00
3d	ES -	00
3e	ES -	00
3f	ES -	00
3g	ES -	00
3h	ES -	00
3i	ES -	00
3j	ES -	00
3k	ES -	00
3l	ES -	00
3m	ES -	00
3n	ES -	00
3o	ES -	00
3p	ES -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 2.......		00

4 Total subtractions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* .... **4** [   ] 00

Department of Taxation and Finance

New York State Voluntary Contributions   CT-227

2023

File with Form CT-3, CT-3-A, or CT-3-S.

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190700

Part 1 – Voluntary contributions *(see instructions)*

Name of fund

1	Return a Gift to Wildlife	1	
2	Breast Cancer Research	2	
3	Prostate Cancer	3	
4	9/11 Memorial	4	
5	Volunteer Firefighting	5	
6	Veterans Remembrance	6	
7	Women's Cancers Fund	7	
8	Veterans' Homes	8	
9	Love Your Library Fund	9	
10	Lupus Fund	10	
11	Military Family Fund	11	
12	ALS Research and Education	12	100
13	Home Delivered Meals for Seniors	13	
14	Leukemia, Lymphoma, and Myeloma Fund	14	100
15	Retired and Rescued Thoroughbred Race Horse Aftercare	15	
16	Retired and Rescued Standardbred Race Horse Aftercare	16	
17	Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	17	
18	Diabetes Research and Education Fund	18	

Part 2 – Total

1	Total *(add Part 1, lines 1 through 18; see instructions)*	1	

NEW YORK STATE 2023

Department of Taxation and Finance
Depreciation Adjustment Schedule
Tax Law – Articles 9-A and 33

CT-399

Legal name of corporation	Employer identification number
CTEF3A	002190700

Part 1 – Computation of New York State depreciation modifications when computing New York State taxable income

List only depreciable property that requires or is entitled to a depreciation modification when computing New York State taxable income *(see Form CT-399-I, Instructions for Form CT-399)*.

Section A – ACRS/MACRS property *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

A – Description of property *(identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)*

Item	Property
A	
B	
C	
D	
E	
F	
G	
H	
I	
J	
K	
L	
M	
N	
O	
P	
Q	

A Item	B Date placed in service *(mm-dd-yy)*	C Cost or other basis *(see instructions)*	D Accumulated federal ACRS/MACRS depreciation *(see instructions)*	E Federal ACRS/MACRS depreciation deduction *(see instructions)*	F Method of figuring NYS depreciation *(see instructions)*	G Life or rate *(see instr.)*	H Accumulated NYS depreciation *(see instructions)*	I Allowable NYS depreciation *(see instructions)*
A	- -							
B	- -							
C	- -							
D	- -							
E	- -							
F	- -							
G	- -							
H	- -							
I	- -							
J	- -							
K	- -							
L	- -							
M	- -							
N	- -							
O	- -							
P	- -							
Q	- -							
Amounts from attached list, if any								
1 Totals of Section A **1**								

Section B – Property qualified under IRC section 168(k)(2) for federal special depreciation *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

A – Description of property *(identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)*

Item	Property
A	
B	
C	
D	
E	
F	
G	
H	
I	
J	
K	
L	
M	

A Item	B Date placed in service (mm-dd-yy)	C Cost or other basis (see instructions)	D Accumulated federal depreciation (see instructions)	E Federal depreciation deduction (see instructions)	F Method of figuring NYS depreciation (see instructions)	G Life or rate (see instr.)	H Accumulated NYS depreciation (see instructions)	I Allowable NYS depreciation
A	- -							
B	- -							
C	- -							
D	- -							
E	- -							
F	- -							
G	- -							
H	- -							
I	- -							
J	- -							
K	- -							
L	- -							
M	- -							
Amounts from attached list, if any								
2 Totals of Section B	**2**							
3 Add lines 1 and 2 in columns C, D, E, H, and I *(see instr)*	**3**							

If you **have not disposed** of any ACRS/MACRS property placed in service in tax years beginning before 1994, and you **have not disposed** of qualified property for which you claimed a federal special depreciation deduction (in a tax year beginning after December 31, 2002, for property placed in service on or after June 1, 2003), enter the total of column E as an addback to federal income and the total of column I as a deduction from federal income on the appropriate lines of the applicable form *(see line 3 instructions)*.

If you have disposed of any property listed on this form in a prior year, complete Parts 2 and 3.

Part 2 – Disposition adjustments *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

- For each item of property listed below, determine the difference between the total federal depreciation deduction, including a federal special depreciation deduction allowed under IRC section 168(k) for qualified property under IRC section 168(k)(2), and the total New York State depreciation used in the computation of federal and New York State taxable income in prior and current years.
- If the federal depreciation deduction is larger than the New York State depreciation deduction, subtract column D from column C and enter the result in column E.
- If the New York State depreciation deduction is larger than the federal depreciation deduction, subtract column C from column D and enter the result in column F.

Disposition of property for certain tax credits – In this tax period, did you dispose of property for which the investment tax credit was previously claimed? *(mark an X in one box; see instructions)* .... Yes ☐ No ☒

A – Description of property *(identify each item of property here; for each item of property complete columns B through F on the corresponding lines below)*

Item	Property
A	Property One
B	
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	05 - 01 - 22	269,045 00	185,000 00	84,045 00	
B	- -				
C	- -				
D	- -				
E	- -				
F	- -				
G	- -				
H	- -				
Amounts from attached list, if any........					

4 Total excess federal depreciation deductions over New York State depreciation deductions *(add column E amounts)* .... **4** _____ 00

5 Total excess New York State depreciation deductions over federal depreciation deductions *(add column F amounts)* **5** _____

Part 3 – Summary of adjustments to New York State taxable income		A Federal	B New York State
6 Enter amount from line 3, column E..	**6**		
7 Enter amount from line 3, column I	**7**		
8 Enter amount from line 4..	**8**		00
9 Enter amount from line 5..	**9**		
10 Add amounts in column A and column B..	**10**		00

If you file Form:	Enter the amount from line 10, column A, on Form:	Enter the amount from line 10, column B, on Form:
CT-3	CT-225, Schedule A	CT-225, Schedule B
CT-3-A.......................	CT-225-A, Schedule A..	CT-225-A, Schedule B
CT-3-A/BC.................	CT-225-A/B, Schedule A	CT-225-A/B, Schedule B
CT-3-S.......................	CT-34-SH, line 2..	CT-34-SH, line 4
CT-33	CT-33, line 70..	CT-33, line 78
CT-33-A.....................	CT-33-A, line 73	CT-33-A, line 82
CT-33-A/B	CT-33-A/B, line 73..	CT-33-A/B, line 82

Department of Taxation and Finance

Depreciation Adjustment Schedule

Tax Law – Articles 9-A and 33

CT-399

2023

Legal name of corporation	Employer identification number
CTEFABC1	002190701

Part 1 – Computation of New York State depreciation modifications when computing New York State taxable income

List only depreciable property that requires or is entitled to a depreciation modification when computing New York State taxable income *(see Form CT-399-I, Instructions for Form CT-399)*.

Section A – ACRS/MACRS property *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

A – Description of property *(identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)*

Item	Property
A	
B	
C	
D	
E	
F	
G	
H	
I	
J	
K	
L	
M	
N	
O	
P	
Q	

A Item	B Date placed in service *(mm-dd-yy)*	C Cost or other basis *(see instructions)*	D Accumulated federal ACRS/MACRS depreciation *(see instructions)*	E Federal ACRS/MACRS depreciation deduction *(see instructions)*	F Method of figuring NYS depreciation *(see instructions)*	G Life or rate *(see instr.)*	H Accumulated NYS depreciation *(see instructions)*	I Allowable NYS depreciation *(see instructions)*
A	- -							
B	- -							
C	- -							
D	- -							
E	- -							
F	- -							
G	- -							
H	- -							
I	- -							
J	- -							
K	- -							
L	- -							
M	- -							
N	- -							
O	- -							
P	- -							
Q	- -							
Amounts from attached list, if any								
1 Totals of Section A	**1**							

Section B – Property qualified under IRC section 168(k)(2) for federal special depreciation *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

A – Description of property *(identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)*

Item	Property
A	
B	
C	
D	
E	
F	
G	
H	
I	
J	
K	
L	
M	

A Item	B Date placed in service *(mm-dd-yy)*	C Cost or other basis *(see instructions)*	D Accumulated federal depreciation *(see instructions)*	E Federal depreciation deduction *(see instructions)*	F Method of figuring NYS depreciation *(see instructions)*	G Life or rate *(see instr.)*	H Accumulated NYS depreciation *(see instructions)*	I Allowable NYS depreciation
A	- -							
B	- -							
C	- -							
D	- -							
E	- -							
F	- -							
G	- -							
H	- -							
I	- -							
J	- -							
K	- -							
L	- -							
M	- -							
Amounts from attached list, if any								
2 Totals of Section B **2**								
3 Add lines 1 and 2 in columns C, D, E, H, and I *(see instr)* **3**								

If you **have not disposed** of any ACRS/MACRS property placed in service in tax years beginning before 1994, and you **have not disposed** of qualified property for which you claimed a federal special depreciation deduction (in a tax year beginning after December 31, 2002, for property placed in service on or after June 1, 2003), enter the total of column E as an addback to federal income and the total of column I as a deduction from federal income on the appropriate lines of the applicable form *(see line 3 instructions)*.

If you have disposed of any property listed on this form in a prior year, complete Parts 2 and 3.

Part 2 – Disposition adjustments *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

- For each item of property listed below, determine the difference between the total federal depreciation deduction, including a federal special depreciation deduction allowed under IRC section 168(k) for qualified property under IRC section 168(k)(2), and the total New York State depreciation used in the computation of federal and New York State taxable income in prior and current years.
- If the federal depreciation deduction is larger than the New York State depreciation deduction, subtract column D from column C and enter the result in column E.
- If the New York State depreciation deduction is larger than the federal depreciation deduction, subtract column C from column D and enter the result in column F.

Disposition of property for certain tax credits – In this tax period, did you dispose of property for which the investment tax credit was previously claimed? *(mark an X in one box; see instructions)* .... Yes ☐ No ☒

A – Description of property *(identify each item of property here; for each item of property complete columns B through F on the corresponding lines below)*

Item	Property
A	Property One
B	Property Two
C	
D	
E	
F	
G	
H	

A Item	B Date placed in service *(mm-dd-yy)*	C Total federal depreciation deduction taken *(see instructions)*	D Total New York State depreciation taken *(see instructions)*	E Adjustment *(if C is larger than D, column C - column D; see instructions)*	F Adjustment *(if D is larger than C, column D - column C; see instructions)*
A	06- 01 - 21	5,096 00	55,063 00		49,967 00
B	03- 01 - 21	18,673 00	2,988 00	15,685 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**	00	
5 Total excess New York State depreciation deductions over federal depreciation deductions *(add column F amounts)*	**5**		00

Part 3 – Summary of adjustments to New York State taxable income		A Federal	B New York State
6 Enter amount from line 3, column E..	**6**		
7 Enter amount from line 3, column I	**7**		
8 Enter amount from line 4..	**8**		15,685 00
9 Enter amount from line 5..	**9**	49,967 00	
10 Add amounts in column A and column B..	**10**		

If you file Form:	Enter the amount from line 10, column A, on Form:	Enter the amount from line 10, column B, on Form:
CT-3	CT-225, Schedule A	CT-225, Schedule B
CT-3-A......................	CT-225-A, Schedule A..	CT-225-A, Schedule B
CT-3-A/BC.................	CT-225-A/B, Schedule A	CT-225-A/B, Schedule B
CT-3-S.......................	CT-34-SH, line 2...	CT-34-SH, line 4
CT-33	CT-33, line 70...	CT-33, line 78
CT-33-A.....................	CT-33-A, line 73	CT-33-A, line 82
CT-33-A/B	CT-33-A/B, line 73..	CT-33-A/B, line 82

Department of Taxation and Finance

Depreciation Adjustment Schedule

CT-399

Tax Law – Articles 9-A and 33

Legal name of corporation	Employer identification number
CTEFABC2	002190702

Part 1 – Computation of New York State depreciation modifications when computing New York State taxable income

List only depreciable property that requires or is entitled to a depreciation modification when computing New York State taxable income *(see Form CT-399-I, Instructions for Form CT-399)*.

Section A – ACRS/MACRS property *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

A – Description of property *(identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)*

Item	Property
A	
B	
C	
D	
E	
F	
G	
H	
I	
J	
K	
L	
M	
N	
O	
P	
Q	

A Item	B Date placed in service *(mm-dd-yy)*	C Cost or other basis *(see instructions)*	D Accumulated federal ACRS/MACRS depreciation *(see instructions)*	E Federal ACRS/MACRS depreciation deduction *(see instructions)*	F Method of figuring NYS depreciation *(see instructions)*	G Life or rate *(see instr.)*	H Accumulated NYS depreciation *(see instructions)*	I Allowable NYS depreciation *(see instructions)*
A	- -							
B	- -							
C	- -							
D	- -							
E	- -							
F	- -							
G	- -							
H	- -							
I	- -							
J	- -							
K	- -							
L	- -							
M	- -							
N	- -							
O	- -							
P	- -							
Q	- -							
Amounts from attached list, if any								
1 Totals of Section A **1**								

Section B – Property qualified under IRC section 168(k)(2) for federal special depreciation *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

A – Description of property *(identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)*

Item	Property
A	
B	
C	
D	
E	
F	
G	
H	
I	
J	
K	
L	
M	

A Item	B Date placed in service *(mm-dd-yy)*	C Cost or other basis *(see instructions)*	D Accumulated federal depreciation *(see instructions)*	E Federal depreciation deduction *(see instructions)*	F Method of figuring NYS depreciation *(see instructions)*	G Life or rate *(see instr.)*	H Accumulated NYS depreciation *(see instructions)*	I Allowable NYS depreciation
A	- -							
B	- -							
C	- -							
D	- -							
E	- -							
F	- -							
G	- -							
H	- -							
I	- -							
J	- -							
K	- -							
L	- -							
M	- -							
Amounts from attached list, if any								
2 Totals of Section B **2**		00	00	00			00	00
3 Add lines 1 and 2 in columns C, D, E, H, and I *(see instr)* **3**		00	00	00			00	00

If you **have not disposed** of any ACRS/MACRS property placed in service in tax years beginning before 1994, and you **have not disposed** of qualified property for which you claimed a federal special depreciation deduction (in a tax year beginning after December 31, 2002, for property placed in service on or after June 1, 2003), enter the total of column E as an addback to federal income and the total of column I as a deduction from federal income on the appropriate lines of the applicable form *(see line 3 instructions)*.

If you have disposed of any property listed on this form in a prior year, complete Parts 2 and 3.

Part 2 – Disposition adjustments *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

- For each item of property listed below, determine the difference between the total federal depreciation deduction, including a federal special depreciation deduction allowed under IRC section 168(k) for qualified property under IRC section 168(k)(2), and the total New York State depreciation used in the computation of federal and New York State taxable income in prior and current years.
- If the federal depreciation deduction is larger than the New York State depreciation deduction, subtract column D from column C and enter the result in column E.
- If the New York State depreciation deduction is larger than the federal depreciation deduction, subtract column C from column D and enter the result in column F.

Disposition of property for certain tax credits – In this tax period, did you dispose of property for which the investment tax credit was previously claimed? *(mark an **X** in one box; see instructions)* .... Yes ☐   No ☒

A – Description of property *(identify each item of property here; for each item of property complete columns B through F on the corresponding lines below)*

Item	Property
A	Property One
B	
C	
D	
E	
F	
G	
H	

A Item	B Date placed in service *(mm-dd-yy)*	C Total federal depreciation deduction taken *(see instructions)*	D Total New York State depreciation taken *(see instructions)*	E Adjustment *(if C is larger than D, column C - column D; see instructions)*	F Adjustment *(if D is larger than C, column D - column C; see instructions)*
A	07 - 01 - 22	165,222 00	6,025 00	159,197 00	
B	- -				
C	- -				
D	- -				
E	- -				
F	- -				
G	- -				
H	- -				
Amounts from attached list, if any........					

4 Total excess federal depreciation deductions over New York State depreciation deductions *(add column E amounts)* .... **4** [   ] 00

5 Total excess New York State depreciation deductions over federal depreciation deductions *(add column F amounts)* **5**

Part 3 – Summary of adjustments to New York State taxable income		A Federal	B New York State
6 Enter amount from line 3, column E...	**6**		
7 Enter amount from line 3, column I	**7**		
8 Enter amount from line 4..	**8**		[ ] 00
9 Enter amount from line 5..	**9**		
10 Add amounts in column A and column B..	**10**		[ ] 00

If you file Form: **Enter the amount from line 10, column A, on Form:**   **Enter the amount from line 10, column B, on Form:**

CT-3	CT-225, Schedule A	CT-225, Schedule B
CT-3-A......................	CT-225-A, Schedule A..	CT-225-A, Schedule B
CT-3-A/BC................	CT-225-A/B, Schedule A	CT-225-A/B, Schedule B
CT-3-S......................	CT-34-SH, line 2..	CT-34-SH, line 4
CT-33	CT-33, line 70...	CT-33, line 78
CT-33-A....................	CT-33-A, line 73	CT-33-A, line 82
CT-33-A/B	CT-33-A/B, line 73...	CT-33-A/B, line 82

Empire State Apprenticeship Tax Credit

CT-650

Tax Law – Article 9-A, Section 210-B(49)

All filers must enter tax period:

beginning **01-01-2023** ending **12-31-2023**

Legal name of corporation	Employer identification number (EIN)
CTEFABC1	002190701

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 • [X] 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	EIN
• CTEFABC1	• 002190350

C Certificate number .... • XYZ12189812345

D Allocation year .... • 2023

E Total number of apprentices **without** a mentor .... • 2

F Total number of apprentices **with** a mentor .... • 5

G Total number of disadvantaged youth **without** a mentor .... • 1

H Total number of disadvantaged youth **with** a mentor .... • [ ]

Schedule A – Computation of credit

1 Empire State apprenticeship tax credit *(see instructions)* .... • **1** 5,700 |00

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Total from additional forms, 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**			00

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**		00
5 Tax credits claimed before this credit *(see instructions)* ●	**5**		
6 Tax after application of credits *(subtract line 5 from line 4)*	**6**		00
7 Fixed dollar minimum tax *(see instructions)*	**7**		00
8 Credit limitation *(subtract line 7 from line 6; if line 7 is more than line 6, enter 0)* ●	**8**		00
9 Credit used for this tax year *(enter the lesser of line 3 or line 8 here and on your franchise tax return)* ●	**9**		00
10 Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)* ●	**10**		00
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**		00

Department of Taxation and Finance

Empire State Apprenticeship Tax Credit

Tax Law – Article 9-A, Section 210-B(49)

CT-650

NEW YORK STATE 2023

All filers must enter tax period:

beginning | 01-01-2023 | ending | 12-31-2023

Legal name of corporation	Employer identification number (EIN)
CTEF3ABC2	002190702

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 ● [X]   No [ ]

C corporations	**New York S corporations**
If *Yes*, complete lines B through H, and Schedules A, B (line 3), and C.	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 Schedules B and C.	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	EIN
● CTEF3ABC2	● 002190351

C Certificate number .... ● XYZ12189912345

D Allocation year .... ● 2023

E Total number of apprentices **without** a mentor .... ● 6

F Total number of apprentices **with** a mentor .... ● 5

G Total number of disadvantaged youth **without** a mentor .... ●

H Total number of disadvantaged youth **with** a mentor .... ● 1

Schedule A – Computation of credit

1 Empire State apprenticeship tax credit *(see instructions)* .... ● **1** 6,895 00

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Total from additional forms, 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**			00

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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**		00
5 Tax credits claimed before this credit *(see instructions)* ●	**5**		00
6 Tax after application of credits *(subtract line 5 from line 4)*	**6**		00
7 Fixed dollar minimum tax *(see instructions)*	**7**		00
8 Credit limitation *(subtract line 7 from line 6; if line 7 is more than line 6, enter **0**)* ●	**8**	0	00
9 Credit used for this tax year *(enter the lesser of line 3 or line 8 here and on your franchise tax return)* ●	**9**	0	00
10 Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)* ●	**10**		00
11 Amount of credit to be refunded *(limited to the amount on line 10; enter here and on your franchise tax return)* ●	**11**	0	00
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**		00

CT-3-M

NEW YORK STATE 2023

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, 2023. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Amended return ☐

All filers must enter tax period: beginning `01-01-2023` ending `12-31-2023`

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an *X* in the box
002190700	OA 3	(518) 555-2626		X

Legal name of corporation	Trade name/DBA
CTEF3A	

Mailing address	State or country of incorporation
Care of (c/o)	NEW YORK
Number and street or PO Box	Date of incorporation
CTEF3A Harriman Campus	01-01-2021

Foreign corporations: date began business in NYS

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
New York	NY	10001		

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

File this form with your Form CT-3 or CT-3-A. Before completing this return, see Form CT-3-M-I, *Instructions for Form CT-3-M*.

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**	543 │00

Computation of MTA surcharge

1a	New York State franchise tax (see instructions) ●	**1a**	4,593 │00
1b	Sum of fixed dollar minimum taxes for members subject to the MTA surcharge (see instructions) .... ●	**1b**	50 │00
1	Total New York State franchise tax (add lines 1a and 1b) ●	**1**	│00
2	MCTD apportionment percentage from line 83 ●	**2**	│%
3	Apportioned franchise tax (multiply line 1 by line 2) ●	**3**	│00
4	MTA surcharge (multiply line 3 by 30% (.30)) ●	**4**	│00
5a, 5b, 6			
7	Total prepayments from line 92 ●	**7**	│00
8a	Underpayment (subtract line 7 from line 4) ●	**8a**	│00
8b	Additional amount for 2024 MFI (see instructions) ●	**8b**	350 │00
8c	Total of lines 8a and 8b ●	**8c**	│00
9	Estimated tax penalty (see instructions; mark an *X* in the box if Form CT-222 is attached) ● ☐	**9**	
10	Interest on late payment (see instructions for Form CT-3 or CT-3-A) ●	**10**	
11	Late filing and late payment penalties (see instructions for Form CT-3 or CT-3-A) ●	**11**	
12	Balance due (add lines 8c through 11 and enter here; **enter the payment amount on line A above**) ●	**12**	│00
13a	Excess prepayments (subtract line 4 from line 7) ●	**13a**	
13b	Amount previously credited to 2024 MFI (see instructions) ●	**13b**	
13c	Overpayment (subtract line 13b from line 13a) ●	**13c**	
14	Amount of overpayment to be credited to New York State franchise tax (see instructions) ●	**14**	
15	Amount of overpayment to be credited to MTA surcharge for next period (see instructions) ●	**15**	
16	Amount of overpayment to be refunded (see instructions) ●	**16**	

Schedule A – Computation of MCTD apportionment percentage (see instructions)

Average value of property (see instructions)		A MCTD		B New York State
17 Real estate owned (see instructions)	**17**			
18 Real estate rented (see instructions)	**18**			
19 Inventories owned	**19**			
20 Tangible personal property owned (see instructions)	**20**			
21 Tangible personal property rented (see instructions)	**21**			
22 Total (add lines 17 through 21 in columns A and B) ●	**22**		●	
23 MCTD property factor (divide line 22, column A, by line 22, column B) ●			**23**	│%

Receipts from: *(see instructions for lines 24 through 77)*		A MCTD		B New York State	
Section 210-A.2					
24 Sales of tangible personal property	24	2,856,374	00	2,856,374	00
25 Sales of electricity	25				
26 Net gains from sales of real property	26				
Section 210-A.3					
27 Rentals of real and tangible personal property	27				
28 Royalties from patents, copyrights, trademarks, and similar intangible personal property	28				
29 Sales of rights for certain closed-circuit and cable TV transmissions of an event	29				
Section 210-A.4					
30 Sale, licensing, or granting access to digital products	30				

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

31 If this irrevocable election was made on Form CT-3 or CT-3-A , mark an *X* in the box *(see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions)*   **31** ☐

Section 210-A.5(a)(2) – Mark an *X* in each box that is applicable *(see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions)*

		A MCTD		B New York State	
Section 210-A.5(a)(2)(A)					
32 Interest from loans secured by real property	32				
33 Net gains from sales of loans secured by real property	33				
34 Interest from loans **not** secured by real property (QFI ☐)	34				
35 Net gains from sales of loans **not** secured by real property (QFI ☐)	35				
Section 210-A.5(a)(2)(B) (QFI ☐)					
36 Interest from federal debt	36				
37					
38 Interest from NYS and its political subdivisions debt	38				
39 Net gains from federal, NYS, and NYS political subdivisions debt	39				
40 Interest from other states and their political subdivisions debt	40				
41 Net gains from other states and their political subdivisions debt	41				
Section 210-A.5(a)(2)(C) (QFI ☐)					
42 Interest from asset-backed securities and other government agency debt	42				
43 Net gains from government agency debt or asset-backed securities sold through an exchange	43				
44 Net gains from all other asset-backed securities	44				
Section 210-A.5(a)(2)(D) (QFI ☐)					
45 Interest from corporate bonds	45				
46 Net gains from corporate bonds sold through broker/dealer or licensed exchange	46				
47 Net gains from other corporate bonds	47				
Section 210-A.5(a)(2)(E)					
48 Net interest from reverse repurchase and securities borrowing agreements	48				
Section 210-A.5(a)(2)(F)					
49 Net interest from federal funds	49				
Section 210-A.5(a)(2)(I) (QFI ☐)					
50 Net income from sales of physical commodities	50				
Section 210-A.5(a)(2)(J) (QFI ☐)					
51 Marked to market net gains	51				
Section 210-A.5(a)(2)(H) (QFI ☐) **210-A.5(a)(2)(G)** (QFI ☐)					
52 Interest from other financial instruments	52				
53 Net gains and other income from other financial instruments	53				

Receipts from: *(continued)*		A MCTD		B New York State	
Section 210-A.5(b)					
54 Brokerage commissions	54				
55 Margin interest earned on behalf of brokerage accounts	55				
56 Fees for advisory services for underwriting or management of underwriting	56				
57 Receipts from primary spread of selling concessions	57				
58 Receipts from account maintenance fees	58				
59 Fees for management or advisory services	59				
60 Interest from an affiliated corporation	60				
Section 210-A.5(c)					
61 Interest, fees, and penalties from credit cards	61				
62 Service charges and fees from credit cards	62				
63 Receipts from merchant discounts	63				
64 Receipts from credit card authorizations and settlement processing	64				
65 Other credit card processing receipts	65				
Section 210-A.5(d)					
66 Receipts from certain services to investment companies	66				
Section 210-A.5-a					
67 Global intangible low-taxed income	67				
Section 210-A.6					
68 Receipts from railroad and trucking business	68				
Section 210-A.6-a					
69 Receipts from the operation of vessels	69				
Section 210-A.7					
70 Receipts from air freight forwarding	70				
71 Receipts from other aviation services	71				
Section 210-A.8					
72 Advertising in newspapers or periodicals	72				
73 Advertising on television or radio	73				
74 Advertising via other means	74				
Section 210-A.9					
75 Transportation or transmission of gas through pipes	75				
Section 210-A.10					
76 Receipts from other services/activities not specified	76				
Section 210-A.11					
77 Discretionary adjustments	77				
78 Total *(add lines 24 through 77 in columns A and B)* .... ●	78		00		00
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	420,000	00	420,000	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)*	84			
85 Second installment from Form CT-400	85			
86 Third installment from Form CT-400	86			
87 Fourth installment from Form CT-400	87			
88 Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13...	88			
89 Overpayment credited from prior years *(see instructions)*		89		
90 Add lines 84 through 89 .... ●		90		
91 Overpayment credited from Form CT-3A Period 12-31-2023 .... ●		91	1,200	00
92 Total prepayments *(add lines 90 and 91; enter here and on line 7)*		92	1,200	00

Third – party designee *(see instructions)*	Yes [X] No [ ]	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 04-15-2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456789	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912	Excl. code	Date 04-15-2024

See instructions for where to file.

Department of Taxation and Finance

Affiliated Entity Information Schedule

CT-60

	For period ended
	12-31-2023

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190700

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

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

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 [   ]

4 If you filed a consolidated federal return, mark an *X* in the box and complete lines 4a through 4d .... ● **4** | X |

4a Number of corporations included in federal consolidated group(s).. ● **4a** | 3 |
4b Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD)................. ● **4b** | 1,039,180 |00|
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** | X |

| Name of primary corporation | EIN |
| ● CTEF3A | ● 002190700 |

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		
	[ ]	[ ]			
	[ ]	[ ]			
	[ ]	[ ]			
	[ ]	[ ]			
	[ ]	[ ]			
	[ ]	[ ]			
	[ ]	[ ]			
	[ ]	[ ]			
	[ ]	[ ]			
	[ ]	[ ]			
	[ ]	[ ]			
	[ ]	[ ]			
	[ ]	[ ]			
	[ ]	[ ]			

Part 4 – SMLLCs and tax-exempt DISCs *(see instructions)*

10 If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your
New York return, mark an *X* in the box and enter the required information below .... ● **10** [ ]

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an *X* in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	[ ]		
	[ ]		
	[ ]		
	[ ]		
	[ ]		
	[ ]		
	[ ]		
	[ ]		
	[ ]		
	[ ]		
	[ ]		
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	[ ]		
	[ ]		

Certification: I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President		
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2626		Date 04-18-2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456789		Preparer's PTIN or SSN 987654321
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or Excl. code	Date 04-15-2024

Test 28b

Begins on next page

New York State 2023

Department of Taxation and Finance
Member's Detail Report
Filed by a Corporation Included in a Combined Franchise Tax Return

CT-3-A/BC

Caution: This form must be used **only** for periods beginning on or after January 1, 2023. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

Final return ☐   **Amended return** ☐

All filers must enter tax period:
beginning 01-01-2023   ending 12-31-2023

Employer identification number (EIN)	File number	Business telephone number
002190701	OB 6	(518) 555-2525

Legal name of corporation	Trade name/DBA
CTEFABC1	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
3ABC1 Harriman Campus	01-01-2021	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
New York	NY	10001		

Principal business activity in NYS	NAICS business code number (from **NYS Pub 910**)
Commercial Construction	236220

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

Legal name of the designated agent of the combined group	EIN of the designated agent
CTEF3A	002190349

Third – party designee *(see instructions)*	Yes ☒ No ☐	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 04-15-2024

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456789	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this report	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this report billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678123 or Excl. code	Date 04-15-2024

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 ▮X 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** -90,776 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 ● X
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**			....	**3**		
4 Second installment from Form CT-400	**4**			....	**4**		
5 Third installment from Form CT-400	**5**			....	**5**		
6 Fourth installment from Form CT-400	**6**			....	**6**		
7 Payment with extension request	**7**			....	**7**		
8 Credit from prior years *(see instructions)*		**8**		....		**8**	
9 Add amount columns *(enter here and include on Form CT-3-A, Part 2, line 18)*		**9**		*(enter here and include on Form CT-3-M, line 91)*		**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**	3,885,237	00	4,985,450	00		00
2 Real property and marketable securities included on line 1	**2**						
3 Subtract line 2 from line 1	**3**		00		00		00
4 Real property and marketable securities at fair market value	**4**						
5 Adjusted total assets *(add lines 3 and 4)*	**5**		00		00		00
6 Total liabilities	**6**	1,502,700	00	2,815,050	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**		

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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	3,185,005 00	61,000 00	00
2 Sales of electricity	2			
3 Net gains from sales of real property	3	45,000 00		
Section 210-A.3				
4 Rentals of real and tangible personal property	4			
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5			
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6			
Section 210-A.4				
7 Sale, licensing, or granting access to digital products	7			

Section 210-A.5(a)(1)

8 When the fixed percentage method election is in effect for the combined group, mark an *X* in the box *(see instructions)* ..... ● **8** [ ]

Section 210-A.5(a)(2) – Mark an *X* in each box that is applicable *(see instructions)*

		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	9			
10 Net gains from sales of loans secured by real property	10			
11 Interest from loans **not** secured by real property (QFI ● [ ])	11			
12 Net gains from sales of loans **not** secured by real property (QFI ● [ ])	12			
Section 210-A.5(a)(2)(B) (QFI ● [ ])				
13 Interest from federal debt	13			
14	14			
15 Interest from NYS and its political subdivisions debt	15			
16 Net gains from federal, NYS, and NYS political subdivisions debt	16			
17 Interest from other states and their political subdivisions debt	17			
18 Net gains from other states and their political subdivisions debt	18			
Section 210-A.5(a)(2)(C) (QFI ● [ ])				
19 Interest from asset-backed securities and other government agency debt	19			
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20			
21 Net gains from all other asset-backed securities	21			
Section 210-A.5(a)(2)(D) (QFI ● [ ])				
22 Interest from corporate bonds	22			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23			
24 Net gains from other corporate bonds	24			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	25			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	26			
Section 210-A.5(a)(2)(I) (QFI ● [ ])				
27 Net income from sales of physical commodities	27			
Section 210-A.5(a)(2)(J) (QFI ● [ ])				
28 Marked to market net gains	28			

Part 6 – Computation of business apportionment factor *(continued)*

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(H) (QFI ● ☐)				
210-A.5(a)(2)(G) (QFI ● ☐)				
29 Interest from other financial instruments ●	29			
30 Net gains and other income from other financial instruments	30			
Section 210-A.5(b)				
31 Brokerage commissions ●	31			
32 Margin interest earned on behalf of brokerage accounts ●	32			
33 Fees for advisory services for underwriting or management of underwriting ●	33			
34 Receipts from primary spread of selling concessions ●	34			
35 Receipts from account maintenance fees ●	35			
36 Fees for management or advisory services ●	36			
37 Interest from an affiliated corporation ●	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards ●	38			
39 Service charges and fees from credit cards ●	39			
40 Receipts from merchant discounts ●	40			
41 Receipts from credit card authorizations and settlement processing ●	41			
42 Other credit card processing receipts ●	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies ●	43			
Section 210-A.5-a				
44 Global intangible low-taxed income ●	44		0 00	0 00
Section 210-A.6				
45 Receipts from railroad and trucking business ●	45			
Section 210-A.6-a				
46 Receipts from the operation of vessels ●	46			
Section 210-A.7				
47 Receipts from air freight forwarding ●	47			
48 Receipts from other aviation services ●	48			
Section 210-A.8				
49 Advertising in newspapers or periodicals ●	49			
50 Advertising on television or radio ●	50			
51 Advertising via other means ●	51			
Section 210-A.9				
52 Transportation or transmission of gas through pipes ●	52			
Section 210-A.10				
53 Receipts from other services/activities not specified ●	53			
Section 210-A.11				
54 Discretionary adjustments ●	54			
Total NYS fixed dollar minimum receipts				
55 Add lines 1 through 54 in column C ●	55			00

Include each of the lines 1 through 54, columns A and B in its corresponding line, and applicable row, of Form CT-3-A, Part 6.

Test 28c

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Department of Taxation and Finance

Member's Detail Report
Filed by a Corporation Included in a Combined Franchise Tax Return

CT-3-A/BC

2023

Caution: This form must be used **only** for periods beginning on or after January 1, 2023. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

Final return ☐   **Amended return** ☐

All filers must enter tax period:
beginning 01-01-2023   ending 12-31-2023

Employer identification number (EIN)	File number	Business telephone number
002190702	OB 6	(518) 555-2525

Legal name of corporation	Trade name/DBA
CTEFABC2	

Mailing address	State or country of incorporation
Care of (c/o)	New York

Number and street or PO Box	Date of incorporation	**Foreign corporations:** date began business in NYS
3ABC1 Harriman Campus	01-01-2023	

City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only
New York	NY	10001		

Principal business activity in NYS	NAICS business code number (from **NYS Pub 910**)
Commercial Construction	236220

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

Legal name of the designated agent of the combined group	EIN of the designated agent
CTEF3A	002190349

Third – party designee (see instructions)	Yes ☒ No ☐	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 04-15-2024

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456789	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this report	Address 315 Return Parkway	City Albany State NY ZIP code 12227	
	Email address of individual preparing this report billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678123 or Excl. code	Date 04-15-2024	

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 ▮ X   No ☐

2 If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an *X* in the box .... ● **2**

3 If you claimed the tax-free NY area elimination credit and you had a 100% area allocation factor, mark an *X* in the box ... ● **3**

4 If you claimed the tax-free NY area excise tax on telecommunications credit and had a 100% area allocation factor, mark an *X* in the box .... ● **4**

5 If you are a real estate investment trust (REIT) or regulated investment company (RIC), mark an *X* in the box *(see instr.)* .. ▮ **5**

6 If you are a combinable captive insurance company, mark an *X* in the box .... ● **6**

7 If you are a nontaxpayer member of the combined group, mark an *X* in the box *(see instructions)* .... ● **7**

8 If you have an interest in, or have rented, real property in New York State, mark an *X* in the box .... ● **8**

9 Federal separate taxable income *(see instructions)* .... ● **9** | -1,882,598 |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 ● X
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**			....	**3**		
4 Second installment from Form CT-400	**4**			....	**4**		
5 Third installment from Form CT-400	**5**			....	**5**		
6 Fourth installment from Form CT-400	**6**			....	**6**		
7 Payment with extension request	**7**			....	**7**		
8 Credit from prior years *(see instructions)*		**8**		....		**8**	
9 Add amount columns *(enter here and include on Form CT-3-A, Part 2, line 18)*		**9**		*(enter here and include on Form CT-3-M, line 91)*		**9**	

*(continue with **Part 4** on next page)*

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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	500,652	00	3,115,852	00		00
2 Real property and marketable securities included on line 1	2						
3 Subtract line 2 from line 1	3		00		00		00
4 Real property and marketable securities at fair market value	4						
5 Adjusted total assets *(add lines 3 and 4)*	5		00		00		00
6 Total liabilities	6	756,841	00	3,667,894	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		

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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	180,000 00	41,000 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			
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property ●	5			
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event ●	6			
Section 210-A.4				
7 Sale, licensing, or granting access to digital products ●	7			

Section 210-A.5(a)(1)

8 When the fixed percentage method election is in effect for the combined group, mark an **X** in the box *(see instructions)* ..... ● | **8** | |

Section 210-A.5(a)(2) – Mark an X in each box that is applicable *(see instructions)*

		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property ●	9			
10 Net gains from sales of loans secured by real property ●	10			
11 Interest from loans **not** secured by real property (QFI ● ☐) ●	11			
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐) ●	12			
Section 210-A.5(a)(2)(B) (QFI ● ☐)				
13 Interest from federal debt ●	13			
14	14			
15 Interest from NYS and its political subdivisions debt ●	15			
16 Net gains from federal, NYS, and NYS political subdivisions debt ●	16			
17 Interest from other states and their political subdivisions debt ●	17			
18 Net gains from other states and their political subdivisions debt ●	18			
Section 210-A.5(a)(2)(C) (QFI ● ☐)				
19 Interest from asset-backed securities and other government agency debt ●	19			
20 Net gains from government agency debt or asset-backed securities sold through an exchange ●	20			
21 Net gains from all other asset-backed securities ●	21			
Section 210-A.5(a)(2)(D) (QFI ● ☐)				
22 Interest from corporate bonds ●	22			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange ●	23			
24 Net gains from other corporate bonds ●	24			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements ●	25			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds ●	26			
Section 210-A.5(a)(2)(I) (QFI ● ☐)				
27 Net income from sales of physical commodities ●	27			
Section 210-A.5(a)(2)(J) (QFI ● ☐)				
28 Marked to market net gains ●	28			

Part 6 – Computation of business apportionment factor *(continued)*

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(H) (QFI ● ☐)				
210-A.5(a)(2)(G) (QFI ● ☐)				
29 Interest from other financial instruments ●	29			
30 Net gains and other income from other financial instruments	30			
Section 210-A.5(b)				
31 Brokerage commissions ●	31			
32 Margin interest earned on behalf of brokerage accounts ●	32			
33 Fees for advisory services for underwriting or management of underwriting ●	33			
34 Receipts from primary spread of selling concessions ●	34			
35 Receipts from account maintenance fees ●	35			
36 Fees for management or advisory services ●	36			
37 Interest from an affiliated corporation ●	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards ●	38			
39 Service charges and fees from credit cards ●	39			
40 Receipts from merchant discounts ●	40			
41 Receipts from credit card authorizations and settlement processing ●	41			
42 Other credit card processing receipts ●	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies ●	43			
Section 210-A.5-a				
44 Global intangible low-taxed income ●	44		0 00	0 00
Section 210-A.6				
45 Receipts from railroad and trucking business ●	45			
Section 210-A.6-a				
46 Receipts from the operation of vessels ●	46			
Section 210-A.7				
47 Receipts from air freight forwarding ●	47			
48 Receipts from other aviation services ●	48			
Section 210-A.8				
49 Advertising in newspapers or periodicals ●	49			
50 Advertising on television or radio ●	50			
51 Advertising via other means ●	51			
Section 210-A.9				
52 Transportation or transmission of gas through pipes ●	52			
Section 210-A.10				
53 Receipts from other services/activities not specified ●	53			
Section 210-A.11				
54 Discretionary adjustments ●	54			
Total NYS fixed dollar minimum receipts				
55 Add lines 1 through 54 in column C ●	55			00

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

NEW YORK STATE 2023

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 | 01-01-2023 | ending | 12-31-2023

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an **X** in the box.
002190211	004	(518) 555-2527		X

Legal name of corporation	Trade name/DBA
CTEF33A	

Mailing address	State or country of incorporation
Care of (c/o)	New York
Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
33A WA Harriman Campus	01-15-2016	

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 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 ☐   No ☒ If Yes, you must file Form CT-33-M.

A. Pay amount shown on line 26. Make payable to: ***New York State Corporation Tax***
◀ Attach your payment here. Detach all check stubs. (See instructions for details.)   **A** | Payment enclosed

B. Did you include a disregarded entity in this return? (mark an **X** in one 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
Disregarded Insurance	515051505

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........●			× 0.0008 ●	5		
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)* ●			× $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		00
27b	Amount of overpayment previously credited to 2024 MFI *(see instructions)*................................●				27b		
27c	Balance of overpayment available *(see instructions)* ....●				27c		00
28	Amount of overpayment to be credited to next period ....▌				28		00
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)

	A	B	C	D		E
34	310,207,965 00		00		34	00
35					35	
36	180,924,510 00		00		36	00
37					37	
38	491,132,475 00		00		38	00
39	112,721,742 00		00		39	00
40	378,410,733 00		00		40	00
41	6,028,729,345 00		00		41	00
42					42	%
43					43	%
44	87,990,316 00		00		44	00
45	1,983,210,938 00		00		45	00
46					46	%
47					47	%
48					48	%

Schedule B – Computation and allocation of combined subsidiary capital (see instructions)

	A	B	C	D		E
49					49	
50					50	
51					51	
52					52	

Schedule C – Computation and allocation of combined business and investment capital (see instructions)

	A	B	C	D		E
53	231,861,626,695 00	11,984,497,847 00	00		53	00
54	5,870,801,883 00		00		54	00
55	1,079,896,814 00	91,788,368 00	00		55	00
56					56	00
57	9,421,263,741 00	88,010,773 00	00		57	00
58					58	00
59					59	
60					60	00
61	216,911,589,024 00	9,987,964,429 00	00		61	00
62					62	00
63					63	00

Schedule D – Computation and allocation of combined ENI (see instructions)

	A	B	C	D		E
64	638,682,659 00	-281,494,427 00	00		64	00

Additions

	A	B	C	D		E
65	601,445,742 00	1,045,323 00	00		65	00
66	50,786,751 00		00		66	00
67					67	
68					68	
69					69	
70	5,895,000 00		00		70	00
71					71	
72					72	
73					73	
74	10,962,321 00	65,665,493 00	00		74	00
75					75	00

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 (column A + column B)	D Intercorporate eliminations		E Combined total (column C – column D)

Schedule D – Computation and allocation of combined ENI (continued; see instructions)

Subtractions

	Parent	Total subsidiaries	Subtotal	Intercorp. elim.		Combined total
76	153,559,315 00		00		76	00
77	447,886,427 00	12,948,876 00	00		77	00
78					78	
79					79	
80					80	
81					81	
82					82	
83	23,991,464 00		00		83	00
84					84	00
85					85	00
86					86	00

Schedule E – Computation and allocation of combined alternative base

	Parent	Total subsidiaries	Subtotal	Intercorp. elim.		Combined total
87	51,683,144 00		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

	Parent	Total subsidiaries	Subtotal	Intercorp. elim.		Combined total
93	227,925,855 00		00		93	00
94	77,489,347 00		00		94	00
95					95	
96					96	00

Combined life insurance company premiums included in the tax limitations computed under Article 33 section 1505

	Parent	Total subsidiaries	Subtotal	Intercorp. elim.		Combined total
97	227,925,855 00		00		97	00
98	77,489,347 00		00		98	00
99					99	
100					100	00

Insurance corporations who receive more than 95% of their premiums from:

	Parent	Total subsidiaries	Subtotal	Intercorp. elim.		Combined total
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 (see instructions)	106	03-15-2023		1,670,000 00
107	Second combined group installment from Form CT-400	107	06-15-2023		2,050,000 00
108	Third combined group installment from Form CT-400	108	09-15-2023		780,000 00
109	Fourth combined group installment from Form CT-400	109	12-15-2023		200,000 00
110	Payment with extension request from Form CT-5.3, line 8	110	03-15-2023		675,000 00
111	Overpayment credited from prior year's combined return (see instructions)	111			277,352 00
112	Overpayment credited from Form CT-33-M [Period]	112			
113	Total prepayments from subsidiaries not previously included in combined return	113			
114	Total prepayments (add lines 106 through 113; enter here and on line 21)	114			00

Summary of tax credits claimed against current year's franchise tax:

Has any member of the combined group that is claiming tax credits (or has an entity of which such member is an owner) been convicted of an offense defined in New York State Penal Law Article 200 or 496, or section 195.20? *(see Form CT-1; mark an X in one box)* .... Yes ▮ No ☒

EZ and ZEA tax credits *(attach appropriate form for each credit claimed)*

Form CT-601 .. ● [   ]   Form CT-602 ...... ● [   ]

115 Total EZ and ZEA tax credits claimed above; amount **cannot** reduce the tax to less than
the minimum tax *(enter here and on line 11a; see instructions)* .... ● **115** [   ]

Tax credits *(attach appropriate form or statement for each credit claimed)*

Fire insurance premiums tax credit............. ●		Form CT-611.1 ●		
Form CT-33-R ●		Form CT-611.2 ●		
Form CT-33.1 ●		Form CT-612 .. ●		
Form CT-33.2 ●	2,133	Form CT-613 .. ●		
Form CT-41 .. ●		Form CT-631 .. ●		
Form CT-43 .. ●		Form CT-633 .. ●		
Form CT-44 .. ●		Form CT-634 .. ●		
Form CT-238 ●		Form CT-643 .. ●		
Form CT-249 ●		Form CT-651 .. ●		
Form CT-250 ●		Form CT-652 .. ●		
Form CT-501 ●		Form CT-662 .. ●		
Form CT-604 ●		Form DTF-624 ●		
Form CT-606 ●		Form DTF-630 ●		
Form CT-607 ●		Other credits ... ●		
Form CT-611.. ●				

116 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on
line 115 *(enter here and on line 16; see instructions)* .... ● **116** [   ]

117 Total tax credits claimed above that are refund eligible *(see instructions)* .... ● **117** [   ]

118 If any member in the combined group is a captive REIT or captive RIC, mark an **X** in the box *(see instructions for definitions)* ...... ● [ ]

Primary corporation name *(if a member of an affiliated group)*	EIN
Parent corporation name *(if more than 50% owned by another corporation)*	EIN

Third – party designee *(see instructions)*	Yes ☒ No ☐	Designee's name *(print)* Bill Smith	Designee's phone number (518)555-2626
		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 10/15/2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456789	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this return	Address 315 Return parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or 45678912 Excl. code	Date 10/15/2024

See instructions for where to file.

430008230099

Department of Taxation and Finance

New York State Modifications
(for filers of combined franchise tax returns)
Tax Law – Articles 9-A and 33

CT-225-A

2023

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
CTEF33A	002190211

File with Form CT-3-A or CT-33-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B.*

Schedule A – Certain New York State additions to federal income *(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 federal income 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 federal income that did **not** flow through from a partnership, estate, or trust. In column B, the sum of certain additions that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

1 New York State additions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined total *(column C - column D)*
1a	A - 602	10,962,321 00	65,665,493 00	00	00	00
1b	A -	00	00	00	00	00
1c	A -	00	00	00	00	00
1d	A -	00	00	00	00	00
1e	A -	00	00	00	00	00
1f	A -	00	00	00	00	00
1g	A -	00	00	00	00	00
1h	A -	00	00	00	00	00
1i	A -	00	00	00	00	00
1j	A -	00	00	00	00	00
1k	A -	00	00	00	00	00
1l	A -	00	00	00	00	00
1m	A -	00	00	00	00	00
1n	A -	00	00	00	00	00
1o	A -	00	00	00	00	00
1p	A -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00

2 Total *(add columns A through E)*

00	00	00	00	00

486

Part 2 – Corporations' share of certain additions to federal income 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 federal income that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain additions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

3 New York State additions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined total *(column C - column D)*
3a	EA -	00	00	00	00	00
3b	EA -	00	00	00	00	00
3c	EA -	00	00	00	00	00
3d	EA -	00	00	00	00	00
3e	EA -	00	00	00	00	00
3f	EA -	00	00	00	00	00
3g	EA -	00	00	00	00	00
3h	EA -	00	00	00	00	00
3i	EA -	00	00	00	00	00
3j	EA -	00	00	00	00	00
3k	EA -	00	00	00	00	00
3l	EA -	00	00	00	00	00
3m	EA -	00	00	00	00	00
3n	EA -	00	00	00	00	00
3o	EA -	00	00	00	00	00
3p	EA -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00

4 Total *(add columns A through E)*

00	00	00	00	00

5 Total additions *(add lines 2 and 4, columns A through E; see instructions)*

00	00	00	00	00

Schedule B – Certain New York State subtractions from federal income *(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 federal income 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 federal income 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	23,991,464 00	00	00	00	00
6b	S -	00	00	00	00	00
6c	S -	00	00	00	00	00
6d	S -	00	00	00	00	00
6e	S -	00	00	00	00	00
6f	S -	00	00	00	00	00
6g	S -	00	00	00	00	00
6h	S -	00	00	00	00	00
6i	S -	00	00	00	00	00
6j	S -	00	00	00	00	00
6k	S -	00	00	00	00	00
6l	S -	00	00	00	00	00
6m	S -	00	00	00	00	00
6n	S -	00	00	00	00	00
6o	S -	00	00	00	00	00
6p	S -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00

7 Total *(add columns A through E)*

00	00	00	00	00

Part 2 – Corporations' share of certain subtractions from federal income 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 federal income that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain subtractions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

8 New York State subtractions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined total *(column C - column D)*
8a	ES -	00	00	00	00	00
8b	ES -	00	00	00	00	00
8c	ES -	00	00	00	00	00
8d	ES -	00	00	00	00	00
8e	ES -	00	00	00	00	00
8f	ES -	00	00	00	00	00
8g	ES -	00	00	00	00	00
8h	ES -	00	00	00	00	00
8i	ES -	00	00	00	00	00
8j	ES -	00	00	00	00	00
8k	ES -	00	00	00	00	00
8l	ES -	00	00	00	00	00
8m	ES -	00	00	00	00	00
8n	ES -	00	00	00	00	00
8o	ES -	00	00	00	00	00
8p	ES -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00

9 Total *(add columns A through E)*

00	00	00	00	00

10 Total subtractions *(add lines 7 and 9, columns A through E; see instructions)*

00	00	00	00	00

Group Member's Detail Spreadsheet
New York State Modifications
(for filers of combined franchise tax returns)

CT-225-A/B

2023

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
CTEF33A	002190211

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 income

Legal name of group member	EIN of group member
CTEF33A SUB 1	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 federal income that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
1a	A - 602	65,665,493	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 federal income 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 federal income

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 federal income that did not flow through from a partnership, estate, or trust *(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

Part 2 – Share of certain subtractions from federal income from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount	
3a	ES -		00
3b	ES -		00
3c	ES -		00
3d	ES -		00
3e	ES -		00
3f	ES -		00
3g	ES -		00
3h	ES -		00
3i	ES -		00
3j	ES -		00
3k	ES -		00
3l	ES -		00
3m	ES -		00
3n	ES -		00
3o	ES -		00
3p	ES -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.......			00

4   Total subtractions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* .... **4** | 00

Department of Taxation and Finance

Life Insurance Company Guaranty Corporation Credit

Tax Law – Section 1511(f)

CT-33.2

All filers must enter tax period:

| beginning | 01-01-2023 | ending | 12-31-2023 |

Legal name of corporation	Employer identification number (EIN)
CTEF33A	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-I, before completing.

Part 1 – Computation of life insurance company guaranty corporation (LICGC) credit

		A Article 33 life insurance taxpayer filing this return		B All Article 33 life insurance taxpayers	
1 Sum of net assessments paid by all Article 33 taxpayers during 15-year period, ending with calendar year 2021 (2007-2021)	1			559,934,718	00
2 Net assessment threshold for 15-year period	2			100,000,000	00
3 Excess net assessments paid by all Article 33 taxpayers for 15-year period *(subtract line 2 from line 1)*	3			459,934,718	00
4 Net assessments paid pursuant to Insurance Law Articles 75 and 77 for calendar year **2021** *(see instructions)*	4	2,000	00	190,600	00
5 Tentative subsequent year credit authorized for calendar year **2021** *(if line 3, column B, is greater than 0, multiply line 4, column A, by 80% (.80), otherwise enter 0)*.	5		00		
6 Total tax liability of all Article 33 life insurance taxpayers for **2021** *(see instructions)*	6				00
7 Multiply line 6 by 40% (.40)	7				00
8 Enter the greater of line 7 or **$40,000,000**	8				00
9 2021 net assessments fraction *(divide line 4, column A, by line 4, column B; round to four decimal places)*	9				
10 Tax Law section 1511(f)(3)(B) limitation *(multiply line 8 by line 9)*	10		00		
11 Divide line 5 by three	11		00		
12 Unused credit carryforward from preceding tax year *(see instructions)*	12				
13 Enter one third (⅓) of credit authorized for calendar year 2020 *(see instructions)*	13	1,067	00		
14 Enter one third (⅓) of credit authorized for calendar year 2019 *(see instructions)*	14	533	00		
15 Add lines 11 through 14	15	2,133	00		
16 LICGC credit available for the current year *(enter the lesser of line 10 or line 15)*	16	2,133	00		

Part 2 – Computation of credit used and carried forward

17 Tax due before credits *(see instructions)*	17		00
18 Tax credits claimed before this credit *(see instructions)*	18		
19 Tax after application of all other credits *(subtract line 18 from line 17)*	19		00
20 Minimum tax *(see instructions)*	20	1,500	00
21 Credit utilization limit *(subtract line 20 from line 19; if zero or less enter 0)*	21		00
22 LICGC credit to be used in the current tax year *(enter the lesser of line 16 or line 21)*	22		00
23 Unused credit to be carried forward due to utilization limitation *(subtract line 22 from line 16)*	23		
24 Unused credit to be carried forward due to Tax Law section 1511(f)(3)(B) credit limitation *(subtract line 16 from line 15)*	24		
25 Unused credit to be carried forward to the next year *(add lines 23 and 24)*	25		

CT-33-A/B

NEW YORK STATE 2023

Department of Taxation and Finance

Subsidiary Detail Spreadsheet
Attachment to Form CT-33-A
Life Insurance Corporation
Combined Franchise Tax Return

Combined parent corporation legal name	Parent employer identification number (EIN)
CTEF33A	002190211

If there is **only one subsidiary** included in the combined return, this form **is not required**.

If there is **more than one subsidiary** included in the combined return, this form **is required**.

Attach all CT-33-A/B forms to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return.*

For all combined returns and attachments, the corporation responsible for filing Form CT-33-A is designated the *parent.* The other corporations included in the combined return are designated *subsidiaries.*

		Subsidiary	Subsidiary
		EIN 123451111	EIN 123451112
		Legal name of corporation	Legal name of corporation
		CTEF33A Sub 1	CTEF33A Sub 2

Schedule A – Computation of allocation percentage *(see instructions)*

		Subsidiary 1	Subsidiary 2
34	New York taxable premiums *(see instructions)*		
35	New York ocean marine premiums *(see instructions)*		
36	New York premiums for annuity contracts and for insurance for the elderly *(see instr.)*		
37	New York premiums on reinsurance assumed *(see instructions)*		
38	Total New York gross premiums *(add lines 34 through 37)*		
39	New York premiums ceded that are included on line 38 *(see instructions)*		
40	Total New York premiums *(subtract line 39 from line 38)*		
41	Total everywhere premiums *(see instructions)*		
42	New York premium percentage *(divide line 40 by line 41)*	%	%
43	Weighted New York premium percentage *(multiply line 42 by nine)*	%	%
44	New York wages, salaries, personal service compensation, and commissions *(see instructions)*		
45	Total everywhere wages, salaries, personal service compensation, and commissions *(see instructions)*		
46	New York payroll percentage *(divide line 44 by line 45)*	%	%
47	Total New York percentages *(add lines 43 and 46)*	%	%
48	Allocation percentage *(Divide line 47 by ten; if line 42 or 46 is zero, see instructions.)*	%	%

Schedule B – Computation of subsidiary capital *(see instructions)*

		Subsidiary 1	Subsidiary 2
49	Average fair market value of subsidiary capital		
50	Average value of current liabilities attributable to subsidiary capital		
51	Net average fair market value of subsidiary capital		
52	Net average value of subsidiary capital allocated to New York State		

Schedule C – Computation of business and investment capital *(see instructions)*

		Subsidiary 1	Subsidiary 2
53	Average value of total assets *(see instructions)*	1,540,355,571 00	727,205,579 00
54	Average fair market value adjustment		
55	Average value of nonadmitted assets from annual statement *(see instr.)*	17,353,482 00	29,934,886 00
56	Total assets *(add lines 53, 54, and 55 in Total column)*		
57	Average value of current liabilities *(see instructions)*	13,697,083 00	17,553,077 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)*	1,436,810,792 00	449,569,335 00
62	Adjusted business and investment capital *(subtract line 61 from line 60 in Total column)*		

Who must file this form

Parent corporations who file a combined return that includes more than one subsidiary must use Form CT-33-A/B to detail the subsidiaries' individual computations. Each Form CT-33-A/B may accommodate six subsidiaries. Use as many additional Form CT-33-A/Bs as necessary. The parent corporation should complete the *Parent* column on Form CT-33-A and should not be included on Form CT-33-A/B.

Instructions

Line numbers and text for Form CT-33-A/B correspond to the line numbers of Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return.* Note that certain lines are not included on Form CT-33-A/B because subsidiary information is not required for these lines. For line instructions, refer to the corresponding line instructions in Form CT-33-A-I, *Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B.*

Enter the amounts shown in the *Total* column on the corresponding line on Form CT-33-A, column B *(Total subsidiaries)*.

	Subsidiary EIN 123451113 Legal name of corporation CTEF33A Sub 3	Subsidiary EIN 123451114 Legal name of corporation CTEF33A Sub 4	Subsidiary EIN 123451115 Legal name of corporation CTEF33A Sub 5	Subsidiary EIN Legal name of corporation		Total
Schedule A – Computation of allocation percentage *(see instructions)*						
34					34	
35					35	
36					36	
37					37	
38					38	
39					39	
40					40	
41					41	
42	%	%	%	%	42	
43	%	%	%	%	43	
44					44	
45					45	
46	%	%	%	%	46	
47	%	%	%	%	47	
48	%	%	%	%	48	
Schedule B – Computation of subsidiary capital *(see instructions)*						
49					49	
50					50	
51					51	
52					52	
Schedule C – Computation of business and investment capital *(see instructions)*						
53	782,425,709 00	5,995,601,622 00	2,938,909,366 00		53	00
54					54	
55		44,500,000 00			55	00
56					56	00
57	8,107 00	27,522,432 00	29,230,074 00		57	88,010,773 00
58					58	00
59					59	
60					60	00
61	21,566 00	5,611,253,215 00	2,490,309,521 00		61	00
62					62	00

Legal name of corporation	EIN	
CTEF33A	002190211	
	Subsidiary	**Subsidiary**
	EIN 123451111	EIN 123451112
	Legal name of corporation	Legal name of corporation
	CTEF33A Sub 1	CTEF33A 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)* ●	25,214,279 00	39,245,293 00
Additions			
65	Dividends-received and other special deductions *(used to compute line 64)* .. ●		1,045,323 00
66	Dividend or interest income not included in line 64 *(attach list; see instructions)*. ●		
67	Interest to stockholders: [ ] minus 10% or $1,000, whichever is larger *(see instructions)* .... ●		
68	Adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(from Form CT-33-A/ATT, Schedule D, line 10; see instr.)* ●		
69	Deductions attributable to subsidiary capital *(attach list; see instructions)* ..... ●		
70	New York State franchise tax deducted on federal return *(attach list; see instr.)* ●		
71	Amount deducted on your federal return as a result of a safe harbor lease *(see instr.)* ●		
72	Amount that would have been required to be included on your federal return except for a safe harbor lease *(see instructions)* .... ●		
73	Total amount of federal depreciation from Form CT-399 *(see instructions)* .... ●		
74	Other additions *(from Form CT-225-A; see instructions)* .... ●	65,665,493 00	
75	Total *(add lines 64 through 74 in Total column)*		
Subtractions			
76	Income from subsidiary capital *(attach list; see instructions)* .... ●		
77	Fifty percent of dividends from nonsubsidiary corporations *(attach list; see instructions)* ●		12,948,876 00
78	Gain on installment sales made before January 1, 1974 *(attach list; see instr.)* ●		
80	Amount included on your federal return as a result of a safe harbor lease *(see instr.)* ●		
81	Amount that could have been deducted on your federal return except for a safe harbor lease *(see instructions)* .... ●		
82	Total amount of allowable New York depreciation under Article 33, section 1503(b), from Form CT-399 *(see instructions)* .... ●		
83	Other subtractions *(from Form CT-225-A; see instructions)* .... ●		

Schedule E – Computation of alternative base *(see instructions)*

87	Officer salaries and other compensation *(from Form CT-33-A/ATT, Schedule E, line 11; see instructions)*		

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN 123451113	EIN 123451114	EIN 123451115	EIN		
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation		
CTEF33A Sub 3	CTEF33A Sub 4	CTEF33A Sub 5			

Schedule D – Computation of entire net income *(see instructions)*

64	-1,832 00	-33,439,296 00	-312,512,871 00		**64**	00

Additions

65					**65**	00
66					**66**	
67					**67**	
68					**68**	
69					**69**	
70					**70**	
71					**71**	
72					**72**	
73					**73**	
74					**74**	00
75					**75**	00

Subtractions

76					**76**	
77					**77**	00
78					**78**	
80					**80**	
81					**81**	
82					**82**	
83					**83**	

Schedule E – Computation of alternative base *(see instructions)*

87					**87**	

Legal name of corporation	EIN	
CTEF33A	002190211	

	Subsidiary	Subsidiary
	EIN 123451111	EIN 123451112
	Legal name of corporation	Legal name of corporation
	CTEF33A Sub 1	CTEF33A Sub 2

Schedule F – Computation of premiums *(see instructions)*

Life insurance company premiums taxable under Article 33 section 1510

93 Life insurance premiums.. ●			
94 Accident and health insurance premiums..................... ●			
95 Other insurance premiums *(attach list)* .... ●			
96 Total life insurance company premiums *(add lines 93, 94, and 95)* .... ●			

Life insurance company premiums included in the tax limitations computed under Article 33 section 1505

97 Life insurance premiums.. ●			
98 Accident and health insurance premiums..................... ●			
99 Other insurance premiums.. ●			
100 Total life insurance company premiums subject to the floor limitation on tax under section 1505(b) *(add lines 97, 98, and 99)*			

Insurance corporations who receive more than 95% of their premiums from:

101 Annuity contracts, ocean marine insurance, and group insurance on the elderly *(see instructions)* .... ●			
102 Total life insurance company premiums subject to the limitation on tax under section 1505(a)(2) *(add lines 100 and 101)* .... ●			

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN 123451113	EIN 123451114	EIN 123451115	EIN		
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation		
CTEF33A Sub 3	CTEF33A Sub 4	CTEF33A Sub 5			

Schedule F – Computation of premiums *(see instructions)*

Life insurance company premiums taxable under Article 33 section 1510

93					93	
94					94	
95					95	
96					96	

Life insurance company premiums included in the tax limitations computed under Article 33 section 1505

97					97	
98					98	
99					99	
100					100	

Insurance corporations who receive more than 95% of their premiums from:

101					101	
102					102	

CT-33-A/ATT

Department of Taxation and Finance

Schedules A, B, C, D, and E – Attachment to Form CT-33-A
Life Insurance Corporation Combined Franchise Tax Return

NEW YORK STATE 2023

All filers must enter tax period: beginning	01-01-2023	ending 12-31-2023

Employer identification number (EIN)	File number	Business telephone number
002190211	004	(518) 555-2527

Legal name of corporation	Trade name/DBA
CTEF33A	

Mailing name (if different from legal name above)	State or country of incorporation	Date received (for Tax Department use only)
c/o	New York	
Number and street or PO Box	**Date of incorporation**	
33A WA Harriman Campus	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)	
52410	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.
NYS principal business activity Insurance Agencey	

Audit (for Tax Department use only)

For all combined returns and attachments, the corporation responsible for filing Form CT-33-A is designated the *parent*. The other corporations included in the combined return are designated *subsidiaries*.

Combined parent corporation legal name	● Parent employer identification number
CTEF33A	002190211

Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)

*(Mark an **X** in the appropriate box.)* .... Yes ☐   No ☒

This form must be completed for each corporation in the combined group.

Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return.*

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined *(see Form CT-33-A-I, Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B; attach separate sheet if necessary)*

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % (see instructions)	D Reinsurance premiums allocated to New York State (column B × column C)
Totals from attached sheet			
1 Total *(add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B)* ●		**1**	

Legal name of corporation	EIN
CTEF33A	002190211

Schedule B – Computation and allocation of subsidiary capital *(see instructions; attach separate sheet if necessary)*

A – Description of subsidiary capital *(list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)*

Item	Name	EIN
A		
B		
C		
D		
E		

A Item	B % of voting stock owned	C Average fair market value *(see instructions)*	D Current liabilities attributable to subsidiary capital *(see instructions)*	E Net average fair market value *(column C – column D)*	F Allocation % *(see instr.)*	G Value allocated to New York State *(column E × column F)*
A						
B						
C						
D						
E						
Totals from attached sheet						

2 Totals *(add amounts in columns C, D, and E)*
● **2**

3 Allocated subsidiary capital *(add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B)* .... ● **3**

Schedule C – Computation of business and investment capital *(see instructions)*

		A Beginning of year	B End of year	C Average fair market value basis
4	Total assets *(see instructions)*	**4** 224,365,804,460 00	239,357,448,929 00	00
5	Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	**5** 6,904,084,380 00	4,837,519,386 00	00
6	Nonadmitted assets from annual statement........	**6** 1,067,498,587 00	1,092,295,040 00	00
7	Current liabilities *(see instructions)*	**7** 9,186,367,635 00	9,656,159,847 00	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** 209,497,074,127 00	224,326,103,920 00	00

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before
January 1, 1974 *(you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)*

A Description of property *(attach separate sheet if necessary)*	B Cost *(see instructions)*	C – Fair market price or value on Jan. 1, 1974 *(see instructions)*	D Value realized on disposition *(see instructions)*	E New York gain or loss *(see instructions)*	F Federal gain or loss *(see instructions)*
Totals from attached sheet ..					

9 Totals *(add amounts in columns E and F)* **9**

10 New York adjustment *(subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)* **10**

Schedule E – Officers (appointed or elected) and certain stockholders *(include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)*

A Name and address *(give actual residence; attach separate sheet if necessary)*	B Social Security number	C Official title	D Salary and all other compensation received from corporation
John Doe 33A WA Harriman Campus,Albany,NY 12227	444-55-6666	President	30,000,000 00
Max Clinger 17 New Tpke Rd, Troy, NY 12180	867-53-0911	Vice President	20,000,000 00
Benjamin Pierce 737 5TH Ave, Troy, NY 12180	250-62-4000	Assistant VP	1,683,144 00
Totals from attached sheet			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* .... ● **11**   00

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2727	Date 4-15-2024

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany / State NY / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912 or Excl. code	Date 04-15-2024

CT-33-A/ATT

Department of Taxation and Finance

Schedules A, B, C, D, and E – Attachment to Form CT-33-A
Life Insurance Corporation
Combined Franchise Tax Return

NEW YORK STATE 2023

All filers must enter tax period:	beginning	01-01-2023	ending	12-31-2023

Employer identification number (EIN)	File number	Business telephone number
123451111	004	(518) 555-2527

Legal name of corporation	Trade name/DBA
CTEF33A Sub 1	

Mailing name *(if different from legal name above)*	State or country of incorporation	Date received *(for Tax Department use only)*
c/o	New York	

Number and street or PO Box	Date of incorporation
33 WA Harriman Campus	01-15-2016

City	State	ZIP code	Foreign corporations: date began business in NYS
Albany	NY	12227	

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 *Business information* in Form CT-1.	Audit *(for Tax Department use only)*
524210		

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	● Parent employer identification number
CTEF33A	0021090211

Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)
(Mark an X in the appropriate box.) .... Yes ☐ No ☒

This form must be completed for each corporation in the combined group.
Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return.*

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined *(see Form CT-33-A-I, Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B; attach separate sheet if necessary)*

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % *(see instructions)*	D Reinsurance premiums allocated to New York State *(column B × column C)*
Totals from attached sheet			
1 Total *(add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B)* ●	**1**		

Legal name of corporation	EIN

Schedule B – Computation and allocation of subsidiary capital *(see instructions; attach separate sheet if necessary)*

A – Description of subsidiary capital *(list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)*

Item	Name	EIN
A		
B		
C		
D		
E		

A Item	B % of voting stock owned	C Average fair market value *(see instructions)*	D Current liabilities attributable to subsidiary capital *(see instructions)*	E Net average fair market value *(column C – column D)*	F Allocation % *(see instr.)*	G Value allocated to New York State *(column E × column F)*
A						
B						
C						
D						
E						
Totals from attached sheet						

2 Totals *(add amounts in columns C, D, and E)* ● **2**

3 Allocated subsidiary capital *(add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B)* ...... ● **3**

Schedule C – Computation of business and investment capital *(see instructions)*

		A Beginning of year	B End of year	C Average fair market value basis
4	Total assets *(see instructions)*	**4** 150,3968,043 00	1,576,743,099 00	00
5	Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	**5**		
6	Nonadmitted assets from annual statement	**6** 3,899,200 00	30,807,764 00	00
7	Current liabilities *(see instructions)*	**7** 12,522,943 00	14,871,222 00	00
8	Assets, excluding subsidiary assets included on line 2, column C, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 *(use same method to value assets as on lines 4 through 6)*	**8** 1,405,815,625 00	1,467,805,958 00	00

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)*

A Description of property *(attach separate sheet if necessary)*	B Cost *(see instructions)*	C – Fair market price or value on Jan. 1, 1974 *(see instructions)*	D Value realized on disposition *(see instructions)*	E New York gain or loss *(see instructions)*	F Federal gain or loss *(see instructions)*
Totals from attached sheet ..					

9 Totals *(add amounts in columns E and F)* **9**

10 New York adjustment *(subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)* **10**

Schedule E – Officers (appointed or elected) and certain stockholders *(include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)*

A Name and address *(give actual residence; attach separate sheet if necessary)*	B Social Security number	C Official title	D Salary and all other compensation received from corporation
Totals from attached sheet			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* .... ● **11**

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2527	Date 04-15-2024

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456789	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912	Excl. code	Date 04-15-2024

Department of Taxation and Finance

Schedules A, B, C, D, and E – Attachment to Form CT-33-A
Life Insurance Corporation
Combined Franchise Tax Return

NEW YORK STATE 2023

All filers must enter tax period:	beginning	01-01-2023	ending	12-31-2023

Employer identification number (EIN)	File number	Business telephone number
123451112	004	(518) 555-2527

Legal name of corporation	Trade name/DBA
CTEF33A Sub 2	

Mailing name (if different from legal name above)	State or country of incorporation	Date received (for Tax Department use only)
c/o	New York	

Number and street or PO Box	Date of incorporation
33 WA Harriman Campus	01-15-2016

City	State	ZIP code	Foreign corporations: date began business in NYS
Albany	NY	12227	

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 *Business information* in Form CT-1.	Audit (for Tax Department use only)
524210		
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	● Parent employer identification number
CTEF33A	0021090211

Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)

   *(Mark an **X** in the appropriate box.)* .... Yes ☐   No ☒

This form must be completed for each corporation in the combined group.
Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined *(see Form CT-33-A-I, Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B; attach separate sheet if necessary)*

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % (see instructions)	D Reinsurance premiums allocated to New York State (column B × column C)
Totals from attached sheet			
1 Total *(add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B)* ●		**1**	

Legal name of corporation	EIN

Schedule B – Computation and allocation of subsidiary capital *(see instructions; attach separate sheet if necessary)*

A – Description of subsidiary capital *(list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)*

Item	Name	EIN
A		
B		
C		
D		
E		

A Item	B % of voting stock owned	C Average fair market value *(see instructions)*	D Current liabilities attributable to subsidiary capital *(see instructions)*	E Net average fair market value *(column C – column D)*	F Allocation % *(see instr.)*	G Value allocated to New York State *(column E × column F)*
A						
B						
C						
D						
E						
Totals from attached sheet						

2 Totals *(add amounts in columns C, D, and E)*   **2**

3 Allocated subsidiary capital *(add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B)* **3**

Schedule C – Computation of business and investment capital *(see instructions)*

		A Beginning of year	B End of year	C Average fair market value basis
4 Total assets *(see instructions)*	**4**	622,012,378 00	832,398,779 00	00
5 Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	**5**			
6 Nonadmitted assets from annual statement........	**6**	27,169,771 00	32,700,001 00	00
7 Current liabilities *(see instructions)*	**7**	18,408,733 00	16,697,420 00	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**	352,939,569 00	546,199,100 00	00

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before
January 1, 1974 *(you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)*

A Description of property *(attach separate sheet if necessary)*	B Cost *(see instructions)*	C – Fair market price or value on Jan. 1, 1974 *(see instructions)*	D Value realized on disposition *(see instructions)*	E New York gain or loss *(see instructions)*	F Federal gain or loss *(see instructions)*
Totals from attached sheet ..					

9 Totals *(add amounts in columns E and F)*.. **9**

10 New York adjustment *(subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)* **10**

Schedule E – Officers (appointed or elected) and certain stockholders *(include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)*

A Name and address *(give actual residence; attach separate sheet if necessary)*	B Social Security number	C Official title	D Salary and all other compensation received from corporation
Totals from attached sheet			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* .... ● **11**

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President	
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2527	Date 04-15-2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456789	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 45678912	Date 04-15-2024

Department of Taxation and Finance

Schedules A, B, C, D, and E –
Attachment to Form CT-33-A
Life Insurance Corporation
Combined Franchise Tax Return

2023

All filers must enter tax period:	beginning	01-01-2023	ending	12-31-2023

Employer identification number (EIN)	File number	Business telephone number
123451113	004	(518) 555-2527

Legal name of corporation	Trade name/DBA
CTEF33A Sub 3	

Mailing name (if different from legal name above)	State or country of incorporation	Date received (for Tax Department use only)
c/o	New York	

Number and street or PO Box	Date of incorporation
33 WA Harriman Campus	01-15-2016

City	State	ZIP code	Foreign corporations: date began business in NYS
Albany	NY	12227	

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 Business information in Form CT-1.	Audit (for Tax Department use only)
524210		
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	Parent employer identification number
CTEF33A	0021090211

Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)
(Mark an X in the appropriate box.) .... Yes ☐ No ☒

This form must be completed for each corporation in the combined group.
Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined *(see Form CT-33-A-I, Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B; attach separate sheet if necessary)*

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % *(see instructions)*	D Reinsurance premiums allocated to New York State *(column B × column C)*
Totals from attached sheet			
1 Total *(add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B)* ●	**1**		

Legal name of corporation	EIN

Schedule B – Computation and allocation of subsidiary capital *(see instructions; attach separate sheet if necessary)*

A – Description of subsidiary capital *(list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)*

Item	Name	EIN
A		
B		
C		
D		
E		

A Item	B % of voting stock owned	C Average fair market value *(see instructions)*	D Current liabilities attributable to subsidiary capital *(see instructions)*	E Net average fair market value *(column C – column D)*	F Allocation % *(see instr.)*	G Value allocated to New York State *(column E × column F)*
A						
B						
C						
D						
E						
Totals from attached sheet						

2 Totals *(add amounts in columns C, D, and E)*
● **2**

3 Allocated subsidiary capital *(add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B)* .... ● **3**

Schedule C – Computation of business and investment capital *(see instructions)*

		A Beginning of year	B End of year	C Average fair market value basis
4 Total assets *(see instructions)*	**4**	797,539,908 |00	767,311,510 |00	782,425,709 |00
5 Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	**5**			
6 Nonadmitted assets from annual statement.........	**6**			
7 Current liabilities *(see instructions)*	**7**	8,112 |00	8,102 |00	|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**	21,538 |00	21,593 |00	|00

509

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)*

A Description of property *(attach separate sheet if necessary)*	B Cost *(see instructions)*	C – Fair market price or value on Jan. 1, 1974 *(see instructions)*	D Value realized on disposition *(see instructions)*	E New York gain or loss *(see instructions)*	F Federal gain or loss *(see instructions)*
Totals from attached sheet ..					

9 Totals *(add amounts in columns E and F)* **9**

10 New York adjustment *(subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)* **10**

Schedule E – Officers (appointed or elected) and certain stockholders *(include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)*

A Name and address *(give actual residence; attach separate sheet if necessary)*	B Social Security number	C Official title	D Salary and all other compensation received from corporation
Totals from attached sheet			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* .... ● **11**

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person		Official title President	
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2527		Date 04-15-2024

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456789		Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address 315 Return Parkway		City Albany	State NY	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or	Excl. code	Date 04-15-2024

CT-33-A/ATT

Department of Taxation and Finance

Schedules A, B, C, D, and E – Attachment to Form CT-33-A
Life Insurance Corporation Combined Franchise Tax Return

NEW YORK STATE 2023

All filers must enter tax period: beginning | 01-01-2023 | ending | 12-31-2023

Employer identification number (EIN)	File number	Business telephone number
123451114	004	(518) 555-2527

Legal name of corporation: CTEF33A Sub 4

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: 33 WA Harriman Campus

Date of incorporation: 01-15-2016

City	State	ZIP code
Albany	NY	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 *Business information* 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	Parent employer identification number
CTEF33A	0021090211

Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)

(Mark an X in the appropriate box.) .... Yes ☐   No ☒

This form must be completed for each corporation in the combined group.

Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined *(see Form CT-33-A-I, Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B; attach separate sheet if necessary)*

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % *(see instructions)*	D Reinsurance premiums allocated to New York State *(column B × column C)*
Totals from attached sheet			
1 Total *(add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B)* ●	**1**		

Legal name of corporation	EIN

Schedule B – Computation and allocation of subsidiary capital *(see instructions; attach separate sheet if necessary)*

A – Description of subsidiary capital *(list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)*

Item	Name	EIN
A		
B		
C		
D		
E		

A Item	B % of voting stock owned	C Average fair market value *(see instructions)*	D Current liabilities attributable to subsidiary capital *(see instructions)*	E Net average fair market value *(column C – column D)*	F Allocation % *(see instr.)*	G Value allocated to New York State *(column E × column F)*
A						
B						
C						
D						
E						
Totals from attached sheet						

2 Totals *(add amounts in columns C, D, and E)*
● **2**

3 Allocated subsidiary capital *(add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B)* .... ● **3**

Schedule C – Computation of business and investment capital *(see instructions)*

		A Beginning of year	B End of year	C Average fair market value basis
4	Total assets *(see instructions)* **4**	5,758,883,687 00	6,232,319,556 00	00
5	Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)* **5**			
6	Nonadmitted assets from annual statement **6**	0 00	89,000,000 00	00
7	Current liabilities *(see instructions)* **7**	20,986,253 00	34,058,610 00	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**	5,378,016,790 00	5,844,489,639 00	00

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before
January 1, 1974 *(you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)*

A Description of property *(attach separate sheet if necessary)*	B Cost *(see instructions)*	C – Fair market price or value on Jan. 1, 1974 *(see instructions)*	D Value realized on disposition *(see instructions)*	E New York gain or loss *(see instructions)*	F Federal gain or loss *(see instructions)*
Totals from attached sheet ..					

9 Totals *(add amounts in columns E and F)*.. **9**

10 New York adjustment *(subtract line 9, column F, from line 9, column E; enter here and on line 68 of*
Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts) **10**

Schedule E – Officers (appointed or elected) and certain stockholders *(include all officers, whether or not receiving any*
compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)

A Name and address *(give actual residence;* *attach separate sheet if necessary)*	B Social Security number	C Official title	D Salary and all other compensation received from corporation
Totals from attached sheet			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* .... ● **11**

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2527	Date 04-15-2024

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456789		Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address 315 Return Parkway		City Albany	State NY	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or	Excl. code	Date 04-15-2024

Department of Taxation and Finance

Schedules A, B, C, D, and E – Attachment to Form CT-33-A
Life Insurance Corporation
Combined Franchise Tax Return

2023

All filers must enter tax period:	beginning	01-01-2023	ending	12-31-2023

Employer identification number (EIN)	File number	Business telephone number
123451115	004	(518) 555-2527

Legal name of corporation	Trade name/DBA
CTEF33A Sub 5	

Mailing name (if different from legal name above)	State or country of incorporation	Date received (for Tax Department use only)
c/o	New York	

Number and street or PO Box	Date of incorporation
33 WA Harriman Campus	01-15-2016

City	State	ZIP code	Foreign corporations: date began business in NYS
Albany	NY	12227	

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 *Business information* in Form CT-1.	Audit (for Tax Department use only)
524210		
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	● Parent employer identification number
CTEF33A	0021090211

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 [X]

This form must be completed for each corporation in the combined group.
Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined *(see Form CT-33-A-I, Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B; attach separate sheet if necessary)*

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % (see instructions)	D Reinsurance premiums allocated to New York State (column B × column C)
Totals from attached sheet			
1 Total *(add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B)* ●	**1**		

Legal name of corporation	EIN

Schedule B – Computation and allocation of subsidiary capital *(see instructions; attach separate sheet if necessary)*

A – Description of subsidiary capital *(list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)*

Item	Name	EIN
A		
B		
C		
D		
E		

A Item	B % of voting stock owned	C Average fair market value *(see instructions)*	D Current liabilities attributable to subsidiary capital *(see instructions)*	E Net average fair market value *(column C – column D)*	F Allocation % *(see instr.)*	G Value allocated to New York State *(column E × column F)*
A						
B						
C						
D						
E						
Totals from attached sheet						

2 Totals *(add amounts in columns C, D, and E)* ● **2**

3 Allocated subsidiary capital *(add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B)* .... ● **3**

Schedule C – Computation of business and investment capital *(see instructions)*

		A Beginning of year	B End of year	C Average fair market value basis
4 Total assets *(see instructions)*	**4**	2663059072 00	3214759659 00	00
5 Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	**5**			
6 Nonadmitted assets from annual statement.........	**6**			
7 Current liabilities *(see instructions)*	**7**	30,992,150 00	27,467,998 00	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**	2,200,636,974 00	2,779,982,067 00	00

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before
January 1, 1974 *(you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)*

A Description of property *(attach separate sheet if necessary)*	B Cost *(see instructions)*	C – Fair market price or value on Jan. 1, 1974 *(see instructions)*	D Value realized on disposition *(see instructions)*	E New York gain or loss *(see instructions)*	F Federal gain or loss *(see instructions)*
Totals from attached sheet ..					

9 Totals *(add amounts in columns E and F)*.. **9**

10 New York adjustment *(subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)* **10**

Schedule E – Officers (appointed or elected) and certain stockholders *(include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)*

A Name and address *(give actual residence; attach separate sheet if necessary)*	B Social Security number	C Official title	D Salary and all other compensation received from corporation
Totals from attached sheet			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* ....● **11**

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President	
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2527	Date 04-15-2024
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN 123456789	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany State NY	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 45678912	Date 04-15-2024

NEW YORK STATE 2023

Department of Taxation and Finance

Tax Shelter Reportable Transactions
Attachment to New York State Return
Tax Law - Article 1, Section 25(a)(1)

DTF-686

All filers must enter tax period:

	beginning	01-01-2023	ending	12-31-2023

Name(s) as shown on your return	Taxpayer identification number shown on page 1 of your tax return
CTEF33A	002190211

Spouse's name *(for personal income tax, if applicable)*	Spouse's identification number *(if applicable)*

Mailing address *(number and street or PO Box)*		
33A WA Harriman Campus		

City, village, town, or post office	State	ZIP code
Albany	NY	12227

Taxpayer's email address
billsmith@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. ● [X] Listed transaction

B. ● [ ] Confidential transaction

C. ● [ ] Transaction with contractual protection

D. ● [X] Loss transaction

E. ● [ ] Transaction with brief assets holding period

F. ● [ ] Transaction of interest

2 Enter the total number of IRS Form(s) 8886 that are attached to this form .... ● **2** [ ]

3 Enter in the box(es) below the applicable code(s) for each federal listed transaction being reported *(see instructions)*.

● [11] ● [ ] ● [ ] ● [ ] ● [ ] ● [ ] ● [ ] ● [ ] ● [ ] ● [ ] ● [ ]

4 Identify the type of New York reportable transactions. Mark an **X** in the box(es) that apply *(see instructions)*.

A. ● [ ] New York listed transaction

B. ● [ ] New York confidential transaction

C. ● [ ] New York transaction with contractual protection

5 Enter the total number of New York Form(s) DTF-686-ATT that are attached to this form..................................... ● **5** [ ]

Waiver of the secrecy provisions of the Tax Law for purposes of a consolidated disclosure
(see instructions)

As an authorized officer of the above named corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law, Article 9, section 202; Article 9-A, section 211.8; and Article 33, section 1518 as such provisions relate to the disclosure requirements of Tax Law section 25.

Authorized officer	Printed name of authorized officer Bill Smith	Signature of authorized officer	Official title Director- Tax Accounting
	Email address of authorized officer billsmith@taxesdoneright.com	Telephone number (518) 555-2727	Date 04-15-2024