NEW YORK CITY DEPARTMENT OF FINANCE

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SOFTWARE VENDOR TEST PACKAGE
FOR
GENERAL CORPORATION TAX
WITH
BUSINESS TAX E-FILE

TAX YEAR 2014
VERSION 2.0
DECEMBER 8, 2014

Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn / Kit Ling Horne	11/17/2014	Initial Version
2.0	Lawrence Sporn / Kit Ling Horne	12/01/2014	TC-3 – Alternative Tax Schedule, line 1 changed to \$38,834,479
			TC-4 – NYC-9.10, line 3, changed to \$1,872

This package describes the New York City (NYC) Acceptance Testing System procedures for software developers participating in the NYC Business Tax e-File Program (BTeFile).

WHO MUST TEST

All software developers participating in the NYC BTeFile Program must test.

WHAT TO TEST

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

Software developers must test all the NYC General Corporation Tax (GCT) forms that they support. Before testing you should inform NYC which GCT forms you support by email to BTeFile@finance.nyc.gov.

TEST CASES TO SUBMIT

All vendors participating in GCT Business Tax e-File must submit the following test scenarios:

Test Case	Taxpayer Name	EIN	Primary Form	Associated Forms
1	HIDE GCT TC ONE GREE TC ONE SUB1 ACME TC ONE SUB2	00-0000002 00-0000012 00-0000013	NYC-3A NYC-3A/B NYC-3A/ATT (3)	None
2	HIDE GCT TC TWO GREE TC TWO SUB1 ACME TC TWO SUB2	00-0000002 00-0000012 00-0000013	NYC-3A NYC-3A/B NYC-3A/ATT (3)	NYC-9.5, NYC-9.6, NYC-399, NYC-399Z (2)
3	ANYW GCT TC THREE	00-000003	NYC-3L	None
4	GREA GCT TC FOUR	00-000006	NYC-3L	NYC-9.7, NYC-9.8, NYC-9.10, NYC-399Z, NYC-S-CORP-ATT

5	TREE GCT TC FIVE	00-0000009	NYC-3L	NYC-399Z, NYC-NOLD-GCT, NYC-S-CORP-ATT
6	WORK GCT TC SIX	00-0000007	NYC-4S	NYC-NOLD-GCT, NYC-S-CORP-ATT
7	RMNI GCT TC SEVEN	00-0000600	NYC-4SEZ	None
8	HELP GCT TC EIGHT	00-000001	NYC-3360	None
9	RMNI GCT TC NINE	00-0000600	NYC-400	None
10	TREE GCT TC TEN	00-0000009	NYC-EXT.1	None
11	RMNI GCT TC ELEVEN	00-000600	NYC-245	None

- If you do not support one of the primary forms do not submit that test.
- If you do not support one or more of the forms associated with a specific test case, submit the test with the unsupported form(s) as a PDF attachment(s). If this is done, an email must be sent to BTeFile@finance.nyc.gov indicating the forms sent as PDF attachments.
- Contact BTeFile@finance.nyc.gov if you desire to send additional test returns not covered in this test package.

WHEN TO TEST

Testing for GCT filers is scheduled to begin December 1, 2014. To ensure adequate time for testing before the filing season, software developers should submit their initial NYC test files as soon as possible. There is no cutoff date for testing with NYC, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYC. Software developers may conduct federal and City testing concurrently if the IRS allows it.

TRANSMITTING TEST FILES

Software developers must transmit NYC test file through the IRS MeF system. You will get an acknowledgment from the IRS. If your test file is accepted by the IRS, NYC will retrieve your test file. 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 set of acceptable test returns must be submitted in order to be accepted into the NYC BTeFile Program.

When your test file has been transmitted to the IRS, you must send an email to BTeFile@Finance.nyc.gov. This email must include the test case(s) being submitted, and any deviation from the test data.

COMMUNICATING TEST RESULTS

Software Developers will be given confirmation by telephone and email from the New York City Business Tax e-File Coordinator when software has been successfully tested and approved. Only approved software may be released and distributed by the developer. NYC will make every effort to provide test results to software developers within 48 hours, Monday through Friday.

TEST ACKNOWLEDGMENT

For each submission a software developer sends through the IRS, DOF will acknowledge. The acknowledgment they receive will be either positive (ACK) or negative (NACK). The acknowledgment will be sent back to the IRS system for the vendor to pick up.

APPROVAL OF E-FILE SOFTWARE

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

GCT Test Case One

Begins on the next page

Taxpayer name	HIDE GCT TC ONE
EIN	00-000002
Primary Form	NYC-3A, NYC-3A/B, NYC-3A/ATT (3)
Associated Form(s)	None
Attachments	None
Purpose of test	Generic Form with two subsidiaries Calculate Business and Investment Allocation Percentages and complete all related missing lines.
Other instructions	None

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		=
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	_	=
		=
	_	=
_		=
=		=
		=
	_	

NEW YORK CITY DEPARTMENT OF FINANCE

COMBINED GENERAL CORPORATION TAX RETURN

	Finance For CALENDAR YEAR 2014 or FISCAL YEAR beginning 2014, and ending		Check box if you are filing a 52- 53-week taxable year
	Amended return Final return. Check box if corporation has ceased operations.		Special short period return (see Inst.)
		al condition	code, if applicable (see inst.):
	Name of reporting corporation HIDE GCT TC ONE		TAXPAYER'S EMAIL ADDRESS
	In Care Of		loe@hideNseek.com
	Address (number and street)		DENTIFICATION NUMBER OF REPORTING CORPORATION 0 0 0 0 0 0 2
	32 ANY STREET City and State ANYTOWN, TX Zip Code 77287	-	ESS CODE NUMBER AS PER FEDERAL RETURN
	City and State ANYTOWN, TX Code 77287 Business Telephone Number Date husiness began in NYC	BUSIN	3 1 1 9 0 0
	Business Telephone Number 301-555-1212 Date business began in NYC 02/01/2000 Name of parent of controlled group Employer		NYC PRINCIPAL BUSINESS ACTIVITY
	Name of parent of controlled group Employer	Food N	Manufacturing
	SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER	SCHEDULES.	
	A. Payment Amount being paid electronically with this return	A.	Payment Amount
1.	Allocated combined income (from Schedule M, line 5) 1. x .0885	1.	
2.	Allocated combined capital (from Schedule M, line 8) 2. x .0015	2.	
3.	Alternative Tax (from Alternative Tax Schedule on page 2) (see instructions)	3.	
4.	Minimum tax for reporting corporation only - NYC Gross Receipts: 4. 18,691,000	4.	
5.	Allocated subsidiary capital (from Schedule M, line 9) 5. x .00075	5.	
6.	Combined Tax (line 1, 2, 3 or 4, whichever is largest, PLUS line 5)	6.	
7.	Minimum Tax for taxable corporations (from Schedule M, line 12)	7.	
8.	Total combined tax - add line 6 and line 7	8.	
9.	UBT Paid Credit (attach Form NYC-9.7)	9.	
10a.	REAP Credit (attach Form NYC-9.5)	10a.	
l0b.	LMREAP Credit (attach Form NYC-9.8)	10b.	
	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	11a.	
11b.	Biotechnology Credit (attach Form NYC-9.10)	11b.	
12.	Net tax after credits (line 8 less total of lines 9 through 11b)	12.	
13.	First installment of estimated tax for period following that covered by this return:		
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT	13a.	
	(b) If application for extension has not been filed and line 12 exceeds \$1,000, enter 25% of line 12	13b.	464,507
14.	Sales tax addback (see instructions)	14.	
15.	Net Tax (add lines 12,13a or 13b and 14)	15.	
16.	Total Prepayments (see instructions)	16.	3,000,000
17.	Balance due (line 15 less line 16)	17.	0
18.	Overpayment (line 16 less line 15)	18.	
	Interest (see instructions)		
	Additional charges (see instructions) 19b.		
	Penalty for underpayment of estimated tax (attach Form NYC-222) 19c.		
20.	Total of lines 19a, 19b and 19c	20.	0
21.	Net overpayment (line 18 less line 20)	21.	
22.	Amount of line 21 to be: (a) Refunded - X Direct deposit - fill out line 22c OR Paper check	22a.	500,000
22-	(b) Credited to 2015 estimated tax	22b.	
∠C.	Routing Number 0 2 1 0 0 0 2 1 Number 1111-22-3456 Checking X Savings		
23.	TOTAL REMITTANCE DUE (see instructions)	23.	

P	a	a	6	2

S	SCHEDULE A - Continued Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.				
24.	Combined group's issuer's allocation percentage (from Schedule M. line 10)	24.	%		
25.	Gross receipts or sales (See instructions)	25.	436,249,199		
	Total assets (Schedule E, line 1, column E)	26.	879,603,499		
	Compensation of more than 5% stockholders as used in computation of line 3 (Sch. F, line 1, col. E)	27.	3,692,208		
	NYC rent deducted on federal tax return. THIS LINE MUST BE COMPLETED		169,500		
29.	Combined group Business Allocation Percentage (Schedule H, line 5, column E)	29.	%		
	Number of Subsidiaries 2 Number of taxable Subsidiaries 2	30.			

PREPAYMENTS SCHEDULE		
PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 16	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax		500,000
B. Payment with Declaration, Form NYC-400 (1)	02-15-2014	500,000
C. Payment with Notice of Estimated Tax Due (2)	06-15-2014	500,000
D. Payment with Notice of Estimated Tax Due (3)	09-15-2014	500,000
E. Payment with extension, Form NYC-EXT		
F. Overpayment from preceding year credited to this year		
G. Total prepayments from subsidiaries (attach rider)		1,000,000
H. TOTAL of A through G (enter on Schedule A, line 16)		3,000,000

ALTERNATIVE TAX SCHEDU	Refer to instructions before computing the al	ternative tax.		
Net income/loss (See instructions)		1.	77,960,354	
Enter 100% of salaries and compensation for th			0.000.000	
			· •	
Statutory exclusion - Enter \$40,000. (if return do	es not cover an entire year, exclusion must be prorated		40.000	
based on the period covered by the return)		4.	. 4	
Net amount (line 3 minus line 4)		5.	. \$81,612,562	
15% of net amount (line 5 x 15%)	15% of net amount (line 5 x 15%)			
Investment income to be allocated (amount on S Do not enter more than the amount on line 6 above	chedule B, line 23b, Column E x 15%. Enter "0" if not applicable.)	7.	. \$1,129,277	
Business income to be allocated (line 6 minus lin	ne 7)	8.	. \$11,112,607	
Allocated investment	income (line 7 x investment allocation % from Schedule D, line 5)	9.	. \$579,432	
	come (line 8 x business allocation % from Schedule H, line 5)		. \$	
Taxable net income (li	ne 9 plus line 10)	11.	. \$	
Tax rate		12.	. 8.85% (.0885)	

Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3



NEW MAILING INSTRUCTIONS - DO NOT INCLUDE PAYMENT WITH RETURN

Attach copy of all pages of your federal tax return or pro forma federal tax return.

Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.

The due date for the calendar year 2014 return is on or before March 16, 2015.

For fiscal years beginning in 2014, file on or before the 15th day of the 3rd month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564

REMITTANCES PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES

OR

Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646
NEW YORK, NY 10008-3646

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563

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	SCHEDULE B Computation of combined entire net income		
1.	Federal taxable income before net operating loss deduction and special deductions (see instructions)		
2.	Interest on federal, state, municipal and other obligations not included in line 1 above (see instructions)		
3.	Deductions directly attributable to subsidiary capital (attach list) (see instructions)		
4.	Deductions indirectly attributable to subsidiary capital (attach list) (see instructions)		
5a.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (attach rider) (see instr.)		
5b.	NYC General Corporation Tax deducted on federal return (see instructions)		
6.	New York City adjustments relating to (see instructions):		
	(a) Sales and compensating use tax credit		
	(b) Employment opportunity relocation costs credit and IBZ credit		
	(c) Real estate tax escalation credit		
	(d) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z)		
7.	Additions:		
	(a) Payment for use of intangibles		
	(b) Domestic Production Activities Deduction (see instructions)		
	(c) Other (see instructions) (attach rider)		
8.	Total additions (add lines 1 through 7c)		
9a.	Dividends from subsidiary capital (itemize on rider) (see instr.)		
9b.	Interest from subsidiary capital (itemize on rider) (see instructions)		
9c.	Gains from subsidiary capital		
10.	50% of dividends from nonsubsidiary corporations (see instructions)		
11.	Combined New York City net operating loss deduction (attach Form NYC-NOLD-GCT) (see instructions)		
12.	Gain on sale of certain property acquired prior to 1/1/66 (see instructions)		
13.	NYC and NYS tax refunds included in Sch. B, line 8 (see instructions)		
14.	Sales tax refunds or credits from vendors or New York State. Also include on page 1, Sch. A, line 14 (see instr.)		
15.	Wages and salaries subject to federal jobs credit (attach federal Form 5884 (see instructions)		
16.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instr.)		
17.	Other deductions (see instructions) (attach rider)		
18.	Total deductions (add lines 9a through 17)		
	19. Combined Entire net income (line 8 less line 18) (see instructions)		
	20. If the amount in line 19 is not correct, enter correct amount here and explain on rider (see instr.)		
	21. Investment income - (complete lines a through h below) (see instructions)		
	(a) Dividends from nonsubsidiary stocks held for investment (see instructions)		
	(b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider)		
	(c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for investment		
	(itemize on rider or attach Federal Schedule D)		
	(d) Income from assets included on line 3 of Schedule D		
	(e) Add lines 21a through 21d inclusive		
	(c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for investment (itemize on rider or attach Federal Schedule D)		
	(g) Balance (subtract line 21f from line 21e)		
	(h) Interest on bank accounts included in income reported on line 21d		
	22. Combined New York City net operating loss deduction apportioned to investment income (attach Form NYC-NOLD-GCT) (see instr.)		
	23a. Combined Investment income (line 21g less line 22)		
	23b. Combined Investment income to be allocated (see instructions)		

24. Combined Business income to be allocated (line 19 or line 20 less line 23b).....



	SCHEDULE C Computation of combined subsidiary capital	
1.	Average value	
2.	Liabilities directly or indirectly attributable to subsidiary capital	
3.	Net average value (line 1 less line 2)	
4.	Net value allocated to New York City	
	SCHEDULE D Computation of combined investment capital and investment allocation percentage	
1.	Average value	
2.	Liabilities directly or indirectly attributable to investment capital	
3.	Net average value (line 1 less line 2)	
4.	Value allocated to New York City	
5.	Combined investment allocation percentage (line 4 divided by line 3)	
6.	Cash	
7.	Combined investment capital (add lines 3 and 6)	
	SCHEDULE E Computation of combined capital (use average values)	
	Is average value computed quarterly? X YES NO If NO, explain:	
1.	Total assets from federal return	
2.	Real property and marketable securities included in line 1	
3.	Subtract line 2 from line 1	
4.	Real property and marketable securities at fair market value	
5.	Adjusted total asset (add lines 3 and 4)	
6.	Total liabilities (see instructions)	
7.	Combined total capital (line 5 less line 6, column E)	
8.	Combined subsidiary capital (Schedule C, line 3 , column E)	
9.	Combined business and investment capital (line 7 less line 8, column E)	
10.	Combined Investment capital (Schedule D, line 7, column E)	
11.	Combined Business capital (line 9 less line 10, column E)	
	SCHEDULE F Computation of combined salaries and compensation of certain stockholders	
	Total Salary & All Other Compensation Received from Corporation	



	SCHEDULE C	Computation of c	ombined subsidia	ry capital		
	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1.	3,450,000	6,250,000	9,700,000		1.	9,700,000
2.	1,095,000	1,095,000	2,190,000		2.	2,190,000
3.	2,355,000	5,155,000	7,510,000		3.	7,510,000
4.	2,250,000	2,450,172	4,700,172		4.	4,700,172
	SCHEDULE D	Computation of com	nbined investment ca	pital and investment	t allo	cation percentage
1.	226,883,231	25,827,925	252,711,156		1.	252,711,156
2.	6,883,231	2,948,872	9,832,103		2.	9,832,103
3.	220,000,000	22,879,053	242,879,053		3.	242,879,053
4.	110,232,504	14,394,472	124,626,976		4.	124,626,976

5.				5.	%
6.	175,637	451,000	626,637	6.	626,637
7.				7.	243,505,690
	SCHEDULE E	Computation of c	ombined capital	(use average values)	
1.	778,551,814	101,051,685	879,603,499	1.	879,603,499
2.	62,852,342	10,999,630	73,851,972	2.	73,851,972
3.	715,699,472	90,052,055	805,751,527	3.	805,751,527
4.	87,500,000	13,750,000	101,250,000	4.	101,250,000
5.	803,199,472	103,802,055	907,001,527	5.	907,001,527
6.	368,953,081	-2,905,342	366,047,739	6.	366,047,739
7.				7.	540,953,788
8.				8.	7,510,000
9.				9.	533,443,788
10.				10.	243,505,690
11.				11.	289,938,098

	SCHEDULE F Computation of combined salaries and compensation of certain stockholders											
1.	3,563,291	128,917	3,692,208	1.	3,692,208							



	SCHEDUL	Computation of combined business allocation percentage
	PROPERTY FA	CTOR
1a(A).	NYC real estate	owned
1a(B).	Everywhere rea	l estate owned
1b(A).	NYC real estate	rented
1b(B).	Everywhere rea	l estate rented
1c(A).	NYC inventories	s owned
1c(B).	Everywhere inv	entories owned
1d(A).	NYC tangible pe	ersonal property owned
1d(B).	Everywhere tan	gible personal property owned
1e(A).	NYC tangible pe	ersonal property rented
1e(B).	Everywhere tan	gible personal property rented
1f(A).	Total NYC propo	erty (add lines 1a (A), 1b(A), 1c(A), 1d(A), 1e(A))
1f(B).	Total Everywhe	re property (add lines 1a (B), 1b(B), 1c(B), 1d(B), 1e(B))
1g.	Combined NYC	property factor (divide 1f(A), column E by 1f(B), column E)
1h.	Multiply line 1g	by 13.5
	RECEIPTS FAC	
20	•	regular course of business from:
2a.		e personal property where shipments are made to points within New York City
2b.		es of tangible personal property
	-	erformed
		vices performed
		property
		tals of property
		o Nico
		alties
		ness receiptsere business receipts
•	•	pts (add lines 2a, 2c(A), 2d(A), 2e(A), 2f(A))
29(A).		
		. Total Everywhere receipts (add lines 2b, 2c(B), 2d(B), 2e(B), 2f(B))
	2h. ≡ 2i.	Multiply line 2h by 73
	2 1.	PAYROLL FACTOR
	3a(A). NYC wages, salaries and other compensation of employee, except general executive officers
	3a(B	Everywhere wages, salaries and other compensation of employee, except general executive officers
	3b.	Combined NYC payroll factor (divide 3a(A), column E by 3a(B), column E)
	3c.	Multiply line 3b by 13.5
		Weighted Factor Allocation
	4 a.	Add lines 1h, 2i and 3c
	4b.	Divide line 4a by 100 if no factors are missing. If a factor is missing, divide line 4a by the total of the weights of the factors present. Enter as percentage. Round nearest one hundredth of a percentage point
3017	1491 ^{5.}	Enter percentage from above

00-0000002

	SCHEDULE H	Computation of	combined busines	s allocation per	centage	
	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1a(A).	7,990,000	4,999,000	12,989,000		1a(A).	12,989,000
1a(B).	49,703,943	12,324,243	62,028,186		1a(B).	62,028,186
1b(A).	960,000	396,000	1,356,000		1b(A).	1,356,000
1b(B).	1,600,000	876,000	2,476,000		1b(B).	2,476,000
1c(A).	8,350,000	2,250,000	10,600,000		1c(A).	10,600,000
1c(B).	24,538,312	8,643,170	33,181,482		1c(B).	33,181,482
1d(A).					1d(A).	
1d(B).					1d(B).	
1e(A).	12,000,000	1,476,000	13,476,000		1e(A).	13,476,000
1e(B).	52,982,000	3,430,408	56,412,408		1e(B).	56,412,408
1f(A).	29,300,000	9,121,000	38,421,000		1f(A).	38,421,000
1f(B).	128,824,255	25,273,821	154,098,076		1f(B).	154,098,076
1g.					1g.	%
1h.					1h.	
	0.500.000	40 F7F 000	20.075.000			20.075.000
2a.	9,500,000	10,575,000	20,075,000		2a.	20,075,000
2b.	35,000,000	24,933,977	59,933,977		2b.	59,933,977
2c(A).					2c(A).	
2c(B).	956,000	400,000	1 256 000		2c(B).	1,356,000
2d(A).			1,356,000		2d(A).	
2d(B).	24,000,000	1,727,325	25,727,325		2d(B).	25,727,325
2e(A).					2e(A).	
2e(B).					2e(B).	
2f(A).	8,235,000	12,750,950	20,985,950		2f(A).	20,985,950
2f(B).	35,000,000	50,310,321	85,310,321		2f(B).	85,310,321
2g(A).	18,691,000	23,725,950	42,416,950		2g(A).	42,416,950
2g(B).	94,000,000	76,971,623	170,971,623		2g(B).	170,971,623
2h.					2h.	%
2i.					2i.	
0 (0)	5,300,000	950,750	6,250,750		0-(4)	6,250,750
3a(A).	28,833,991	2,025,485	30,859,476		3a(A).	30,859,476
3a(B).	20,000,001	2,020,400	30,033,470		3a(B).	
					3b.	%
					3c.	
					40	
					4a.	
					4b.	%
						/6
30181	491				5.	%

NAME OF REPORTING CORPORATION: HIDE GCT TC ONE EIN: <u>00-0000</u>2

S	CHEDULE M Summary		
			COMBINED TOTALS
1.	New York City investment income (Schedule B, line 23b, column E x Schedule D, line 5, colum	mn E) 1.	
2.	New York City business income (Schedule B, line 24, column E x Schedule H, line 5, colur	mn E) 2.	
3.	Total New York City income, line 1 plus line 2	3.	
4.	Total on line 3		
5.	Allocated combined net income from line 4 (enter here and on Schedule A, line 1)	5.	
6.	New York City investment capital (Schedule E, line 10, column E x Schedule D, line 5, co	olumn E) 6.	
7.	New York City business capital (Schedule E, line 11, column E x Schedule H, line 5, colu	ımn E) 7.	
8.	NYC investment & business capital (add lines 6 and 7) (enter here and on Schedule A, li	ine 2) 8.	
9.	New York City subsidiary capital (Schedule C, line 4 column E) (enter here and on Schedule C, line 4 column E)	dule A, line 5) 9.	
10.	Issuer's allocation percentage (Schedule M, add lines 8 and 9 divided by Schedule E, line Enter here and on Schedule A, line 24. (See instructions)		%
11.	Number of Subsidiaries:11.	2	
	Number of taxable subsidiaries with NYC gross receipts of:		
11a.	Not more than \$100,000:11aa.	X \$25 11ab.	
11b.	More than \$100,000 but not over \$250,000:11ba.	X \$7511bb.	75
11c.	More than \$250,000 but not over \$500,000:11ca.	X \$175 11cb.	
11d.	More than \$500,000 but not over 1,000,000:11da.	X \$50011db.	
11e.	More than \$1,000,000 but not over \$5,000,000:11ea.	X \$1500 11eb.	
11f.	More than \$5,000,000 but not over \$25,000,000:11fa.	X \$350011fb.	3,500
11g.	Over \$25,000,000:11ga.	X \$500011gb.	
12.	Minimum tax for taxable corporations (add lines 11ab through 11gb) (enter here and on Sche	edule A, line 7) 12.	3,575



	ADDITIONAL INFORMATION REQUIRED The following information must be entered for this return to	be complete	
a.	New York City principal business activity Food Manufacturing		
b.	Other significant business activities (attach schedule, see instructions)		
c.	Trade name of reporting corporation, if different from name entered on page 1		
	Have there been any changes in the composition of the group of corporations included in this Combined General Corporation Tax Return from the prior Tax Period ?	YES	X _{NO}
	If "YES", attach a schedule listing name(s) and EIN(s) of the corporations added and or/deleted from the prior tax return. Is only one subsidiary included in this return?	YES	X NO
	If "YES", give name of corporation:EIN:		
	Is any member corporation also a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section?	YES	X NO
	If "YES", give common parent corporation's name, if any EIN		
	Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, for the combined group, any variation of the combined group or any member corporation or are any of the same currently under audit?	X YES	□ NO
	If "YES", by whom? State period(s): Beg.: 01-01-10 End.: End.:	40.04.40	
	New York State Department of Taxation and Finance State period(s): Beg.: 01-01-10 End.: End.:	12-31-12 MMDDYY	
	If "YES" to question 5, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed?	X YES	NO
	Did any member corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", complete the following (if more than one, attach separate sheet)		□ NO
	Shareholder's name: _Nick Charles		
	Interest paid to Shareholder: 5,000 Total Indebtedness to shareholder described above: 250,000 Total interest paid	d:	25,000
	Was any member corporation also a member of a partnership or joint venture during the tax year?	YES	× NO
	At any time during the taxable year, did any member corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property?	YES	× NO
0.	a) If "YES" to 9, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, boroug	h, block and lo	t number.
	b) Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration?	YES	□ NO
	c) Was there a partial or complete liquidation of the owning corporation?		NO
	d) Was 50% or more of the owning corporation's ownership transferred during the tax year, over a three-year period or according to a plan?		□ NO
1.	If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed?	L YES	NO
2.	If "NO" to 11, explain:	-	
	13. Does any member corporation have one or more qualified subchapter S subsidiaries?	☐ YES	× _{NO}
	14. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached:		
	15. Does any member corporation pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan		
	south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity?	YES	X NO
	south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? 16. If "YES," were all required Commercial Rent Tax Returns filed?		NO Return(s).
	CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORAT	ION	
	I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, co I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instruc		
	Sign HERE: Signature of officer Title CEO	01-24-2015	
	▼ PREPARER USE ONLY ▼		
	Preparer's signature Preparer's printed name Johnny Appleseed Check if self-employed Potential Date	01-21-2015	
		'5231 Zip Code	
	Preparer's Social Security Number or PTIN Proparer's Social Security Number or PTIN P 0 0 = 0 0 0 0 1 Pirm's Employer Identification Number JA@eTF.com		

Form NYC-3A - 2014 Page 11

AFFILIATIONS SCHEDULE COMPLETE THIS SCHEDULE OR ATTACH FEDERAL FORM 851 Name of reporting corporation on NYC-3A: HIDE GCT TC ONE COMPLETE THIS SCHEDULE OR ATTACH FEDERAL FORM 851 Employer Identification Number: 0 0 0 ■ 0 0 0 0 0 0 2

	Part I General Information													
Corp. No.	Name and address of corporation	Employer Identification Number												
1.	Common parent corporation HIDE GCT TC ONE, 32 ANY STREET, ANYTOWN, TX 77287 on federal return:	l.	0	0	•	0	0	0	0	0	0	2		
2.	Reporting corporation on NYC-3A: HIDE GCT TC ONE, 32 ANY STREET, ANYTOWN, TX 77287	2.	0	0	•	0	0	0	0	0	0	2		
3.	Affiliated corporations: GREE TC ONE SUB1, 60 ANY STREET, ANYTOWN, TX 78621	3.	0	0	•	0	0	0	0	0	1	2		
4.	ACME TC ONE SUB2, 61 ANY STREET, ANYTOWN, TX 78621	1.	0	0	•	0	0	0	0	0	1	3		
5.	E	5.			•									
6.	6	6.			•									
7.	7	7.			•									
8.	8	3.]•[1			
9.	ç).			•									
10.	10).			•		l I							

	Part II Principal Business Activity, Voting Stock Information, Etc.								
				STOCKHO	LDINGS AT B	EGINNING C	F YEAR		
Corp. No.	Principal business activity (PBA)	NAICS		number of shares	percent of voting power	percent of value	Owned by corporation number		
1.	Common parent corporation on federal return: Food Manufacturing	311900	1.		%	%			
2.	Reporting corporation on NYC-3A: Food Manufacturing	311900	2.		%	%			
3.	Affiliated corporations: Performing Art Company	711100	3.	100	100.00 %	100.00 %	1		
4.	Crop Production	111900	4.	100	100.00 %	100.00 %	1		
5.			5.		%	%			
6.			6.		%	%			
7.			7.		%	%			
8.			8.		%	%			
9.			9.		%	%			
10.			10		%	%			





SUBSIDIARY DETAIL SPREADSHEET ATTACHMENT TO FORM NYC-3A COMBINED GENERAL CORPORATION TAX RETURN



			For	or CA	۱LE	ND	AR	YΕ	AR :	201	4 or	r FI	ISC	CAL	YEA	AR be	egin	ning							_ 20	13	, an	d e	ndin	ıg							
				lame																				Em							umbe	er of	pare	ent co	rpoi	ratio	n:
			НІІ	HIDE	GC	ТТ	C C	ONE	Ξ															() 	0	_	() 	0	0		, T ,	0	0	 	<u>,</u>
			S	SCH	1E	D	IJĽ	-E	В		E	nti	ire	net	t inc	ome	е													_							
			1.	F	ede	ral	tax	abl	e in	con	ne l	bef	fore	e ne	et op	erati	ing	loss	ded	uctio	ns a	nd s	spec	cia	l de	du	ctio	ns	(see	e in	stru	ctior	າຣ)				
			2.	In	ntere	est	on	fed	leral	l, st	ate	∍, m	nuni	iicip	al ar	nd o	ther	r obli	igatio	ons r	not in	nclud	ded	in	line	1	abo	ve	(se	e iı	nstru	ıctio	ns)				
		;	3.	D	edu	ıctic	วทร	dir	ectl	y a	ttrib	outa	able	e to	sub	osidia	ary	capi	tal (a	attach	n list) (se	e ir	nst	ruct	ior	າຣ)										
			4.	D	edu	ıctio	วทร	inc	direc	ctly	attr	ribu	utak	ble t	to sı	ubsid	diar	у са	pital	(atta	ch li	st) (see	in	stru	cti	ons))									
ā.	NYS	S Franchise Ta	ax, ir	, inclu	udin	ıg N	ΛTA	\ ta	xes	and	d ot	the	er bı	usin	ness	taxe	es d	dedu	cted	on tl	he fe	eder	al re	etu	rn (att	ach	ric	er) ((se	e in	stru	ctio	ns)			
b.	NYC	C General Cor	rpora	oratio	n Ta	ax (bec	luct	ted (on f	fede	era	al re	eturr	n (se	ee in	stru	uctio	ns)																		
6.	New	v York City adj	justn	stmer	nts ı	rela	ıtinç	g to) (se	e ir	nstr	ruct	tion	าร):																							
	(a)	Sales and co	ompe	npens	satir	ıg ι	ıse	tax	ĸ cr€	edit																											
	(b)	Employment	t opp	pport	tunit	ty ro	eloc	cati	ion (cos	t cre	redi	lit ar	nd I	iBZ d	credi	it																				
	(c)	Real estate to	tax e	x esc	alat	ion	cre	edit																													
	(d)	ACRS depre	ciati	ation	and	d/or	ad	ljus	tme	nts	(at	ttac	ch F	Forn	m N\	YC-3	399	and	or N	IYC-	399Z	<u>Z</u>)															
7.	Add	litions:																																			
	(a)	Payment for	use	se of	inta	ngi	ble	s																													
	(b)	Domestic Pro	oduc	luctio	n A	ctiv	itie	s D	edu	ictic	ons	s (se	ee i	inst	ructi	ions))																				
	(c)	Other (see in	nstru	tructio	ons)) (a	ttac	ch r	ider	·)																											
9а.	Divid	dends from su	ubsic	sidiar	ry c	apit	al ((iter	mize	e or	n ric	der)	r) (s	see i	instr	ructio	ons)	s)																			
b.	Inter	rest from subs	sidia	diary o	cap	ital	(ite	∍miz	ze o	n ri	ider	r) (s	see	e ins	struc	ctions	s)																				
c.	Gair	ns from subsid	diary	ary ca	apita	al																															
10.	50%	6 of dividends	fron	om n	ons	ubs	sidia	ary	cor	por	atio	ons	s (se	ee ir	nstrı	uctio	ons)																				
12.	Gair	n on sale of ce	ertai	ain n	ron	ert\	, ac	can	ired	pri	or t	to 1	1/1/	/66 ((see	inst	truct	tions	3)																		
3.		C and NYS tax		-	-			-																													
14.		es tax refunds																																			
15.		ges and salarie																																			
16.	_	reciation and/o																																			
17.		er deductions		-							-	-			-																					,	
			(55)					, (5				.,																									
21.	Inve	estment Incom	ne - (- (co	mpl	ete	lin	es	a th	rou	gh [h b	belc	ow)	(see	e inst	truc	ctions	s):																		
	(a)	Dividend from	m no	nons	subs	sidia	ary	sto	ock ł	nelo	d foi	r in	nves	stm	ent ((see	ins	struct	tions	s)																	
	(b)	Interest from	ı inv	nvest	me	nt c	api	ital	(inc	lud	e fe	ede	eral,	, sta	ate a	and r	mur	nicipa	al ob	ligati	ions)	(ite	miz	ze (on r	ide	er)										
	(c)	Net capital gain	ı (loss	oss) fro	om s	ale (or ex	xcha	ange	s of	nons	sub:	osidia	ary s	securi	ities h	neld f	for inv	/estm	ent (ite	emize	on r	ider	or a	attac	h F	edera	al S	ched	lule	D)						
	(d)	Income from	n ass	ssets	s inc	cluc	led	on	line	3 (of S	Sch	nedi	ule	D																						
	(f)	Deductions of	dired	rectly	or	indi	rec	tly	attri	but	abl	le to	lo in	ıves	stme	ent in	ncor	me (a	attac	h list	t) (se	e in	ıstrı	uct	ions	s)											
	(h)	Interest on b	ank	nk ac	cou	nts	inc	cluc	bet	in iı	nco	ome	e re	por	ted (on li	ine 2	21d.																			

00-	\sim	\cap	\sim	•
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Page 2

SCHEDULE B Entire net income

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

	COLUMN 1	COLUMN 2	COLUMN 3	TOTAL
	EIN 00-0000012	EIN 00-0000013	EIN	Copy to form NYC-3A
	NAME OF SUBSIDIARY GREE TC ONE SUB 1	NAME OF SUBSIDIARY ACME TC ONE SUB 2	NAME OF SUBSIDIARY	Copy to form NYC-3A Page 4, Column B
1.	392,978	49,273,677	1	. 49,666,655
2.			2	2.
3.			3	S
4.			4	
5a.			5a	ı.
5b.			5k).
6a.			68	ı.
6b.			66).
6c.			60	
6d.			60	l.
7a.			78	
7b.			71:).
7c.	7,603	178,987	70	400 500
9a.			9a	
9b.		1,727,325	9k	
9c.			90	
10.			10	
12.			12	
13.		150,000	13	150,000
14.			14	
15.			15	i.
16.			16	
17.		85,000	17	85,000
21a.	1,950,000	2,400,000	21a	4,350,000
21b.		850,000	21k	850,000
21c.	220,747		210	
21d.		5,000	210	
21f.	450,000	950,000	21	1,400,000
21h.		5,000	211	5,000
		1,7-2-2		



	SCHEDULE C	Subsidiary capital
1.	Average value	
2.	Liabilities directly or indir	ectly attributable to subsidiary capital
3.	Net average value (line 1	l less line 2)
4.	Net value allocated to Ne	ew York City
	SCHEDULE D	Investment capital
1.	Average value	
2.	Liabilities directly or indir	rectly attributable to investment capital
3.	Net average value (line 1	1 less line 2)
4.	Value allocated to New Y	/ork City
6.	Cash	
	SCHEDULE E	Total Capital (use average values)
1.	Total assets from federal	l return
		etable securities included in line 1
		1
4.	Real property and marke	etable securities at fair market value
5.	Adjusted total asset (add	d lines 3 and 4)
6.	Total liabilities (see instru	uctions)
	•	
	SCHEDULE F	Salaries and Compensation of certain stockholders

Total Salary & All Other Compensation Received from Corporation



SCHEDULE C	Subsidiary capita	l

	COLUMN 1 COLUMN 2		COLUMN 3		TOTAL
	EIN 00-0000012 NAME OF SUBSIDIARY GREE TC ONE SUB 1	O0-0000013 NAME OF SUBSIDIARY ACME TC ONE SUB 2	NAME OF SUBSIDIARY		Copy to form NYC-3A Page 6, Column B
1.		6,250,000		1.	6,250,000
2.		1,095,000		2.	1,095,000
3.		5,155,000		3.	5,155,000
4.		2,450,172		4.	2,450,172

5	SCHEDULE D Invest	ment capital		
1.	6,294,795	19,533,130	1.	25,827,925
2.	1,764,023	1,184,849	2.	2,948,872
3.	4,530,772	18,348,281	3.	22,879,053
4.	1,744,347	12,650,125	4.	14,394,472
		1	,	
6.	1,000	450,000	6.	451,000

5	SCHEDULE E Total Capital (use average values)							
1.	40,206,236	60,845,449	1.	101,051,685				
2.	5,890,005	5,109,625	2.	10,999,630				
3.	34,316,231	55,735,824	3.	90,052,055				
4.	9,500,000	4,250,000	4.	13,750,000				
5.	43,816,231	59,985,824	5.	103,802,055				
6.	19,485,825	-22,391,167	6.	-2,905,342				

	SCHEDULE F Salaries and Compensation of certain stockholders						
1.	128,917	0	1	. 128,917			



EIN:

S	CHEDULE H Business allocation
	PROPERTY FACTOR
1a(A).	NYC real estate owned
	Everywhere real estate owned
	NYC real estate rented
	Everywhere real estate rented
	NYC inventories owned
. ,	
	Everywhere inventories owned
	NYC tangible personal property owned
	Everywhere tangible personal property owned
1e(A).	NYC tangible personal property rented
1e(B).	Everywhere tangible personal property rented
1f(A).	Total NYC property (add lines 1a (A), 1b(A), 1c(A), 1d(A), 1e(A))
1f(B).	Total Everywhere property (add lines 1a (B), 1b(B), 1c(B), 1d(B), 1e(B))
	RECEIPTS FACTOR
	Receipts in the regular course of business from:
2a.	Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City
2b.	Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City Everywhere sales of tangible personal property
2b.	Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City
2b. 2c(A).	Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City Everywhere sales of tangible personal property
2b. 2c(A). 2c(B).	Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City Everywhere sales of tangible personal property NYC services performed
2b. 2c(A). 2c(B). 2d(A).	Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City
2b. 2c(A). 2c(B). 2d(A). 2d(B).	Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City Everywhere sales of tangible personal property NYC services performed Everywhere services performed NYC rentals of property
2b. 2c(A). 2c(B). 2d(A). 2d(B). 2e(A).	Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City
2b. 2c(A). 2c(B). 2d(A). 2d(B). 2e(A). 2e(B).	Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City
2b. 2c(A). 2c(B). 2d(A). 2d(B). 2e(A). 2e(B). 2f(A).	Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City Everywhere sales of tangible personal property NYC services performed Everywhere services performed. NYC rentals of property. Everywhere rentals of property NYC royalties Everywhere royalties
2b. 2c(A). 2c(B). 2d(A). 2d(B). 2e(A). 2e(B). 2f(A).	Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City Everywhere sales of tangible personal property NYC services performed Everywhere services performed NYC rentals of property Everywhere rentals of property NYC royalties Everywhere royalties Other NYC business receipts Other Everywhere business receipts
2b. 2c(A). 2d(A). 2d(B). 2e(A). 2e(B). 2f(A). 2f(B).	Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City. Everywhere sales of tangible personal property. NYC services performed. Everywhere services performed. NYC rentals of property. Everywhere rentals of property. Everywhere royalties. Other NYC business receipts.

3a(A). NYC wages, salaries and other compensation of employee, except general executive officers3a(B). Everywhere wages, salaries and other compensation of employee, except general executive officers



HIDE GCT TC ONE 00-0000002 Name of Reporting Corporation:_ EIN: Page 6

so	CHEDULE H Business allocation							
	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL			
	O0-0000012 NAME OF SUBSIDIARY	00-000013 NAME OF SUBSIDIARY	NAME OF SUBSIDIARY		Copy to form NYC-3A Page 8, Column B			
4 (2)	GREE TC ONE SUB 1	ACME TC ONE SUB 2						
1a(A).	93,000	4,906,000		1a(A).	4,999,000			
1a(B).	193,455	12,130,788		1a(B).	12,324,243			
1b(A).	52,000	344,000		lb(A).	396,000			
1b(B).	132,000	744,000		lb(B).	876,000			
1c(A).		2,250,000		1c(A).	2,250,000			
1c(B).		8,643,170		1c(B).	8,643,170			
1d(A).			1	ld(A).				
1d(B).			1	ld(B).				
1e(A).	26,000	1,450,000	1	1e(A).	1,476,000			
1e(B).	57,200	3,373,208	1	1e(B).	3,430,408			
1f(A).	171,000	8,950,000		1f(A).	9,121,000			
1f(B).	382,655	24,891,166		1f(B).	25,273,821			
2a.	175,000	10,400,000		2a.	10,575,000			
2b.	530,446	24,403,531		2b.	24,933,977			
2c(A).				2c(A).				
2c(B).				2c(B).				
2d(A).		400,000	2	2d(A).	400,000			
2d(B).		1,727,325	2	2d(B).	1,727,325			
2e(A).				2e(A).				
2e(B).				2e(B).				
2f(A).	950	12,750,000		2f(A).	12,750,950			
2f(B).	2,147	50,308,174		2f(B).	50,310,321			
2g(A).	175,950	23,550,000		2g(A).	23,725,950			
2g(B).	532,593	76,439,030		2g(B).	76,971,623			
2 (4)		T						
3a(A).	750	950,000		Ba(A).	950,750			
3a(B).	1,568	2,023,917		3a(B).	2,025,485			







SCHEDULES C, D, F AND G - ATTACHMENT TO FORM NYC-3A COMBINED GENERAL CORPORATION TAX RETURN

2014

(For Reporting Corporations and/or situations in which Form NYC-3A/B is not required - See instructions)

For CALENDAR YEAR 2014 or FISCAL YEAR beginning	2014, and ending
Name of Subsidiary:	Employer Identification Number of Subsidiary:
	-
Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation:
HIDE GCT TC ONE	

	A	В	С	D	E	F	G
DESCRIPTION OF S LIST EACH ITEM (USE RIDER IF NECESSARY)	UBSIDIARY CAPITAL EMPLOYER IDENTIFICATION NUMBER	% of Voting Stock Owned	Average Value	Liabilities Directly or Indirectly Attributable to Subsidiary Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)
Foreign Corp #1	N/A	100.00 %	150,000	135,000	15,000	0.00 %	0
Foreign Corp #2	N/A	100.00	250,000	160,000	90,000	0.00	O
NYC Corp #1	11-1111111	100.00	1,275,000	275,000	1,000,000	100.00	1,000,000
NYC Corp #2	22-2222222	100.00	1,775,000	525,000	1,250,000	100.00	1,250,000
Total Cols C, D and	E (including items on rid	er)					
(transfer to NYC-3A/B, schedule C, lines 1,2,and 3) 1. 3,450,000 1,095,000 2,355,000 2,355,000 2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4							

SCHEDULE D Investment Ca	pital Inf	ormation				
Α	В	С	D	E	F	G
DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	No. of Shares or Amount of Securities	Average Value	Liabilities Directly or Indirectly Attributable to Investment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)
Corporation A	100,000	15,000,000	800,000	14,200,000	25.00 %	3,550,000
Corporation B	200,000	75,000,000	600,000	74,400,000	45.60	33,926,400
Corporation C	1,000,000	100,000,000	483,231	99,516,769	60.15	59,859,337
Corporation D	500,000	36,883,231	5,000,000	31,883,231	40.45	12,896,767
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2,3,and 4)1.		226,883,231	6,883,231	220,000,000		110,232,504
Cash - To treat cash as investment capital, you must include it on (transfer to NYC-3A/B, schedule D, line 6)		175,637	0	175,637		
3.Investment capital (total of lines 1E and 2E)			3.	220,175,637		

Form NYC-3A/ATT - 2014 Page 2

SCHEDULE F Salaries and Compensation of Stockholders Information

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received
Doug Doe, USA, 10001	000-00-0016	CEO	1,294,635
Jane Doe, USA, 10023	000-00-0017	CFO	1,009,528
Tom Doe, USA, 10013	000-00-0018	coo	1,259,128
Total (transfer to NYC-3A/B, schedule F, line 1)		1.	3,563,291

SCHEDULE G Business Location Information (Attach rider if necessary)

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete	e Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 123 Walnut Street		120,000 Food Manufacturing	50	5 300 000	Mfor mondo		
New York	STATE NY	10001	120,000	Food Mandiacturing	50	3,300,000	Mfg. goods
NUMBER AND STREET	I						
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total			120,000		50	5,300,000	

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.



Comple	te Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 32 Any Street				Food Manufacturing &	142	25,533,991	Mfg. food &
CITY Anytown	TX	77287	00,000	Sales	142	20,000,991	Sales
NUMBER AND STREET	l						
CITY	STATE	ZIP					
NUMBER AND STREET	l						
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total		-	80,000		142	25,533,991	





SCHEDULES C, D, F AND G - ATTACHMENT TO FORM NYC-3A COMBINED GENERAL CORPORATION TAX RETURN

2014

(For Reporting Corporations and/or situations in which Form NYC-3A/B is not required - See instructions)

For CALENDAR YEAR 2014 or FISCAL YEAR beginning Name of Subsidiary:	2014, and ending Employer Identification Number of Subsidiary:
GREE TC ONE SUB1	
Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation
HIDE GCT TC ONE	

	A	В	С	D	Е	F	G
DESCRIPTION OF S LIST EACH ITEM (USE RIDER IF NECESSARY)	UBSIDIARY CAPITAL EMPLOYER IDENTIFICATION NUMBER	% of Voting Stock Owned	Average Value	Liabilities Directly or In- directly Attributable to Subsidiary Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F
,		%			•	%	
	E (including items on rid 3, schedule C, lines 1,2,a						

SCHEDULE D Investment Ca	pital Inf	ormation				
Α	В	С	D	E	F	G
DESCRIPTION OF INVESTMENT	No. of Shares	Average Value	Liabilities Directly or	Net Average Value	Issuer's	Value Allocated to NYC
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	Securities	value	Indirectly Attributable to Investment Capital	(column C minus column D)	Allocation Percentage	(column E x column F)
Corporation X	100,000	6,294,795	1,764,023	4,530,772	38.50 %	1,744,347
4. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2,3,and 4)1.		6,294,795	1,764,023	4,530,772		1,744,347
Cash - To treat cash as investment capital, you must include it on (transfer to NYC-3A/B, schedule D, line 6)	1,000	0	1,000			
3.Investment capital (total of lines 1E and 2E)			3.	4,531,772		

Form NYC-3A/ATT - 2014 Page 2

SCHEDULE F Salaries and Compensation of Stockholders Information

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received
Alex Doe, USA, 10001	000-00-0019	Treasurer	128,917
Total (transfer to NYC-3A/B, schedule F, line 1)	128,917		

SCHEDULE G Business Location Information (Attach rider if necessary)

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Comple	ete Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties	
NUMBER AND STREET 458 Oak Street		6 500	6,500 Performing Arts		750	Teach dance		
New York	STATE NY	10023	6,500	Penoming Arts	100 750		reactification	
NUMBER AND STREET	I							
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
Total			6,500		100	750		

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.



Comple	te Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties	
NUMBER AND STREET 60 Any Street		10,000	Performing Arts	1	816	Teach		
Anytown	TX STATE	78621	7,777	7 Chomming 7th to		010	dance	
NUMBER AND STREET	1							
CITY	STATE	ZIP						
NUMBER AND STREET	l							
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
Total		-	10,000		1	816		





SCHEDULES C, D, F AND G - ATTACHMENT TO FORM NYC-3A COMBINED GENERAL CORPORATION TAX RETURN

2014

(For Reporting Corporations and/or situations in which Form NYC-3A/B is not required - See instructions)

For CALENDAR YEAR 2014 or FISCAL YEAR beginning Name of Subsidiary:	2014, and ending Employer Identification Number of Subsidiary:									
ACME TC ONE SUB2										
Name of Reporting Corporation:	Employer Identification Number of Reporting Corporati									
HIDE GCT TC ONE										

	A	В	С	D	E	F	G
DESCRIPTION OF S LIST EACH ITEM (USE RIDER IF NECESSARY)	SUBSIDIARY CAPITAL EMPLOYER IDENTIFICATION NUMBER	% of Voting Stock Owned	Average Value	Liabilities Directly or Indirectly Attributable to Subsidiary Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)
Domestic Corp	33-3333333	80.00 %	6,250,000	1,095,000	5,155,000	- U	2,450,172
	E (including items on ride B, schedule C, lines 1,2,a	·	6,250,000	1,095,000	5,155,000		

SCHEDULE D Investment Capital Information									
Α	В	С	D	E	F	G			
DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	No. of Shares or Amount of Securities	Average Value	Liabilities Directly or Indirectly Attributable to Investment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)			
Corporation Y	200,000	10,000,000	1,000,000	9,000,000	47.50 %	4,275,000			
Corporation Z	500,000	9,533,130	184,849	9,348,281	89.59	8,375,125			
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2,3,and 4)1.		19,533,130	1,184,849	18,348,281		12,650,125			
2. Cash - To treat cash as investment capital, you must include it on this line (transfer to NYC-3A/B, schedule D, line 6)			0	450,000					
3.Investment capital (total of lines 1E and 2E)			3.	18,798,281					

Form NYC-3A/ATT - 2014 Page 2

SCHEDULE F Salaries and Compensation of Stockholders Information

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received
1 Total (transfer to NYC-3A/B, schedule F, line 1)		1	

SCHEDULE G Business Location Information (Attach rider if necessary)

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Comple	ete Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties	
NUMBER AND STREET 768 Elm Street			Street		105	050,000	0-1	
Brooklyn	STATE NY	11201	43,000	Sales	105	950,000	Sales	
NUMBER AND STREET	l							
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
Total			43,000		105	950,000		

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.



Complete	e Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 61 Any Street			50,000	Crop Production	225	1,073,917	Crop Production
_{СІТҮ} Anytown	STATE TX	78621	,		223	1,010,011	Production
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total		-	50,000		225	1,073,917	

GCT Test Case Two

Begins on the next page

Taxpayer name	HIDE GCT TC TWO
EIN	00-000002
Primary Form	NYC-3A, NYC-3A/B, NYC-3A/ATT (3)
Associated Form(s)	NYC-9.5, NYC-9.6, NYC-399, NYC-399Z (2)
Attachments	None
Purpose of test	Form NYC-3A with associated forms Business Allocation Percentage using three factors
Other instructions	If you do not support one or more of the credit forms, you may submit this test case leaving the lines for the unsupported forms blank and recalculate the lines following on Page 1.
	If you do not support the NYC-399, you may substitute an NYC-399Z

NEW YORK CITY DEPARTMENT OF FINANCE

COMBINED GENERAL CORPORATION TAX RETURN

	Finance For CALENDAR YEAR 2014 or FISCAL YEAR beginning 2014, and ending		Check box if you are filing a 52- 53-week taxable year
	Amended return Final return. Check box if corporation has ceased operations.		Special short period return (see Inst.)
		al condition	n code, if applicable (see inst.):
	Name of reporting corporation HIDE GCT TC TWO		TAXPAYER'S EMAIL ADDRESS
	In Care Of		loe@hideNseek.com
	Address (number and street)		DENTIFICATION NUMBER OF REPORTING CORPORATION 0 0 0 0 0 0 2
	32 ANY STREET City and State ANYTOWN, TX Zip Code 77287		ESS CODE NUMBER AS PER FEDERAL RETURN
	City and State ANYTOWN, TX Cip Code 77287 Business Telephone Number Date husiness began in NYC	BUSIN	3 1 1 9 0 0
	Business Telephone Number 301-555-1212 Date business began in NYC 02/01/2000 Name of parent of controlled group Employer		NYC PRINCIPAL BUSINESS ACTIVITY
	Name of parent of controlled group Id. No.:	Food I	Manufacturing
	SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER	SCHEDULES.	
	A. Payment Amount being paid electronically with this return	A.	Payment Amount 193,007
1.	Allocated combined income (from Schedule M, line 5) 1. 21,290,471 x .0885	1.	1,884,207
2.	Allocated combined capital (from Schedule M, line 8) 2. 195,136,784 x .0015	2.	292,705
3.	Alternative Tax (from Alternative Tax Schedule on page 2) (see instructions)	3.	294,369
4.	Minimum tax for reporting corporation only - NYC Gross Receipts: 4. 18,691,000	4.	3,500
5.	Allocated subsidiary capital (from Schedule M, line 9) 5. 4,700,172 x .00075	5.	3,525
6.	Combined Tax (line 1, 2, 3 or 4, whichever is largest, PLUS line 5)	6.	1,887,732
7.	Minimum Tax for taxable corporations (from Schedule M, line 12)	7.	3,575
8.	Total combined tax - add line 6 and line 7	8.	1,891,307
9.	UBT Paid Credit (attach Form NYC-9.7)	9.	
10a.	REAP Credit (attach Form NYC-9.5)	10a.	1,000
10b.	LMREAP Credit (attach Form NYC-9.8)	10b.	
	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	11a.	300
l1b.	Biotechnology Credit (attach Form NYC-9.10)	11b.	
12.	Net tax after credits (line 8 less total of lines 9 through 11b)	12.	1,890,007
13.	First installment of estimated tax for period following that covered by this return:		
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT	13a.	300,000
	(b) If application for extension has not been filed and line 12 exceeds \$1,000, enter 25% of line 12	13b.	
14.	Sales tax addback (see instructions)	14.	
15.	Net Tax (add lines 12,13a or 13b and 14)	15.	2,190,007
16.	Total Prepayments (see instructions)	16.	2,000,000
17.	Balance due (line 15 less line 16)	17.	190,007
18.	Overpayment (line 16 less line 15)	18.	
	Interest (see instructions) 19a. 2,20	0	
	Additional charges (see instructions) 19b. 80	0	
	Penalty for underpayment of estimated tax (attach Form NYC-222) 19c.		
20.	Total of lines 19a, 19b and 19c	20.	3,000
21.	Net overpayment (line 18 less line 20)	21.	
22.	Amount of line 21 to be: (a) Refunded - Direct deposit - fill out line 22c OR Paper check	22a.	
220	(b) Credited to 2015 estimated tax	22b.	
.ZC.	Routing		
23.	TOTAL REMITTANCE DUE (see instructions)	23.	193,007

S	SCHEDULE A - Continued Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.								
24.	Combined group's issuer's allocation percentage (from Schedule M. line 10)	24.	36.94 %						
25.	Gross receipts or sales (See instructions)	25.	436,249,	199					
26.	Total assets (Schedule E, line 1, column E)	26.	879,603,	499					
	Compensation of more than 5% stockholders as used in computation of line 3 (Sch. F, line 1, col. E)	27.	3,692,2	208					
28.	NYC rent deducted on federal tax return. THIS LINE MUST BE COMPLETED	28.	169,	500					
	Combined group Business Allocation Percentage (Schedule H, line 5, column E)		24.21 %						
30.	Number of Subsidiaries 2 Number of taxable Subsidiaries 2	30.							

PREPAYMENTS SCHEDULE						
PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 16	DATE	AMOUNT				
A. Mandatory first installment paid with preceding year's tax		100,000				
B. Payment with Declaration, Form NYC-400 (1)	02-15-2014	300,000				
C. Payment with Notice of Estimated Tax Due (2)	06-15-2014	300,000				
D. Payment with Notice of Estimated Tax Due (3)						
E. Payment with extension, Form NYC-EXT	03-15-2015	300,000				
F. Overpayment from preceding year credited to this year						
G. Total prepayments from subsidiaries (attach rider)		1,000,000				
H. TOTAL of A through G (enter on Schedule A, line 16)		2,000,000				

ALTERNATIVE TAX SCHEDULE	Refer to instructions before computing the alterna	tive tax.	
Net income/loss (See instructions)		1.	\$ 79,513,606
Enter 100% of salaries and compensation for the taxable y more than 5% of the taxpayer's stock. (See instructions.)	ear paid to stockholders owning	2.	\$ 3,692,208
Total (line 1 plus line 2)		3.	\$ 83,205,814
Statutory exclusion - Enter \$40,000. (if return does not cove based on the period covered by the return)	er an entire year, exclusion must be prorated	4.	\$ 40,000
Net amount (line 3 minus line 4)			
15% of net amount (line 5 x 15%)		6.	\$ 12,474,872
Investment income to be allocated (amount on Schedule B, Do not enter more than the amount on line 6 above. Enter "0"	line 23b, Column E x 15%. if not applicable.)	7.	\$ 1,129,277
Business income to be allocated (line 6 minus line 7)		8.	\$ 11,345,595
Allocated investment income (line	e 7 x investment allocation % from Schedule D, line 5)	51.31% 9.	\$ 579,432
Allocated business income (line 8	3 x business allocation % from Schedule H, line 5)	24.21%	\$ 2,746,769
Taxable net income (line 9 plus lin	ne 10)	11.	\$ 3,326,201
Tax rate		12.	 8.85% (.0885)
Alternative tax (line 11 x line 12) T	ransfer amount to page 1, Schedule A, line 3	13.	\$ 294,369



NEW MAILING INSTRUCTIONS - DO NOT INCLUDE PAYMENT WITH RETURN

Attach copy of all pages of your federal tax return or pro forma federal tax return.

Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank. To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance. The due date for the calendar year 2014 return is on or before March 16, 2015.

For fiscal years beginning in 2014, file on or before the 15th day of the 3rd month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564

REMITTANCES PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES

OR

Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3646 NEW YORK, NY 10008-3646

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563

SCHEDULE B Computation of combined entire net income Federal taxable income before net operating loss deduction and special deductions (see instructions)..... Interest on federal, state, municipal and other obligations not included in line 1 above (see instructions) 3. Deductions directly attributable to subsidiary capital (attach list) (see instructions)..... Deductions indirectly attributable to subsidiary capital (attach list) (see instructions)...... 5a. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (attach rider) (see instr.) 5b. NYC General Corporation Tax deducted on federal return (see instructions)..... New York City adjustments relating to (see instructions): (a) Sales and compensating use tax credit (b) Employment opportunity relocation costs credit and IBZ credit (c) Real estate tax escalation credit (d) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z) 7. Additions: (a) Payment for use of intangibles (b) Domestic Production Activities Deduction (see instructions) (c) Other (see instructions) (attach rider)..... Total additions (add lines 1 through 7c)..... 9a. Dividends from subsidiary capital (itemize on rider) (see instr.) 9b. Interest from subsidiary capital (itemize on rider) (see instructions) 9c. Gains from subsidiary capital..... **10.** 50% of dividends from nonsubsidiary corporations (see instructions)..... 11. Combined New York City net operating loss deduction (attach Form NYC-NOLD-GCT) (see instructions) 12. Gain on sale of certain property acquired prior to 1/1/66 (see instructions)..... 14. Sales tax refunds or credits from vendors or New York State. Also include on page 1, Sch. A, line 14 (see instr.)..... 15. Wages and salaries subject to federal jobs credit (attach federal Form 5884 (see instructions) 16. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instr.) 17. Other deductions (see instructions) (attach rider)...... 18. Total deductions (add lines 9a through 17) 19. Combined Entire net income (line 8 less line 18) (see instructions)..... 20. If the amount in line 19 is not correct, enter correct amount here and explain on rider (see instr.)..... 21. Investment income - (complete lines a through h below) (see instructions) (a) Dividends from nonsubsidiary stocks held for investment (see instructions) (b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider) (c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for investment (itemize on rider or attach Federal Schedule D)..... (d) Income from assets included on line 3 of Schedule D (e) Add lines 21a through 21d inclusive..... (f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions) (g) Balance (subtract line 21f from line 21e) (h) Interest on bank accounts included in income reported on line 21d 22. Combined New York City net operating loss deduction apportioned to investment income (attach Form NYC-NOLD-GCT) (see instr.)....... 23a. Combined Investment income (line 21g less line 22) 23b. Combined Investment income to be allocated (see instructions)

24. Combined Business income to be allocated (line 19 or line 20 less line 23b).....

NAME OF REPORTING CORPORATION: HIDE GCT TC TWO EIN: ____00-0000002

	SCHEDULE B	ULE B Computation of combined entire net income						
	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D		
1.	33,412,043	49,666,655	83,078,698	1,000,000	1.	82,078,698		
2.					2.			
3.					3.			
4.					4.			
5a.					5a.			
5b.					5b.			
	Ţ.	, .						
6a.					6a.			
6b.					6b.			
6c.	300		300		6c.	300		
6d.	1,469,944	1,637,600	3,107,544		6d.	3,107,544		
7a.					7a.			
7a. 7b.					7b.			
70. 7c.	1,469,644	186,590	1,656,234		7c.	1,656,234		
8.	1,403,044	100,390	1,030,234		8.	86,842,776		
9a.	2,304,041		2,304,041	150,000	9a.	2,154,041		
9b.	2,001,011	1,727,325	1,727,325	100,000	9b.	1,727,325		
9c.	428,512	.,. =: ,6=6	428,512		9c.	428,512		
10.	35,000		35,000		10.	35,000		
11.	33,333		23,032		11.			
12.					12.			
13.	1,125,000	150,000	1,275,000		13.	1,275,000		
14.	, -,	,			14.			
15.					15.			
16.	1,250,000	304,292	1,554,292		16.	1,554,292		
17.	420,000	85,000	505,000	350,000	17.	155,000		
18.		•			18.	7,329,170		
19.					19.	79,513,606		
20.					20.			
21a.	35,000	4,350,000	4,385,000		21a.	4,385,000		
21b.	4,250,000	850,000	5,100,000		21b.	5,100,000		
	207,765	220,747	428,512		04 -	428,512		
21c.					21c.			
21d.	10,000	5,000	15,000		21d. 21e.	15,000 9,928,512		
21e. 21f.	1,000,000	1,400,000	2,400,000		21f.	2,400,000		
211. 21g.	1,000,000	1,100,000	2, 100,000		21g.	7,528,512		
21y. 21h.	10,000	5,000	15,000		21h.	15,000		
£ 111.	.0,000	0,000	10,000		22.	.0,000		
					23a.	7,528,512		
					23b.	7,528,512		
			III		24.	71,985,094		
		:::: = 6 6						



	SCHEDULE C Computation of combined subsidiary capital
1.	Average value
2.	Liabilities directly or indirectly attributable to subsidiary capital
3.	Net average value (line 1 less line 2)
4.	Net value allocated to New York City
	SCHEDULE D Computation of combined investment capital and investment allocation percentage
1.	Average value
2.	Liabilities directly or indirectly attributable to investment capital
3.	Net average value (line 1 less line 2)
4.	Value allocated to New York City
5.	Combined investment allocation percentage (line 4 divided by line 3)
6.	Cash
7.	Combined investment capital (add lines 3 and 6)
	SCHEDULE E Computation of combined capital (use average values)
	Is average value computed quarterly? X YES NO If NO, explain:
1.	Total assets from federal return
2.	Real property and marketable securities included in line 1
3.	Subtract line 2 from line 1
4.	Real property and marketable securities at fair market value
5.	Adjusted total asset (add lines 3 and 4)
6.	Total liabilities (see instructions)
7.	Combined total capital (line 5 less line 6, column E)
	Combined total capital (line 5 less line 6, column E)
8.	
8. 9.	Combined subsidiary capital (Schedule C, line 3 , column E)
8. 9. 10.	Combined subsidiary capital (Schedule C, line 3 , column E)

1. Total Salary & All Other Compensation Received from Corporation......



	SCHEDULE C	Computation of c	ombined subsidia	ry capital		
	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1.	3,450,000	6,250,000	9,700,000		1.	9,700,000
2.	1,095,000	1,095,000	2,190,000		2.	2,190,000
3.	2,355,000	5,155,000	7,510,000		3.	7,510,000
4.	2,250,000	2,450,172	4,700,172		4.	4,700,172

	SCHEDULE D	Computation of com	nbined investment ca	pital and investment allo	cation percentage
1.	226,883,231	25,827,925	252,711,156	1.	252,711,156
2.	6,883,231	2,948,872	9,832,103	2.	9,832,103
3.	220,000,000	22,879,053	242,879,053	3.	242,879,053
4.	110,232,504	14,394,472	124,626,976	4.	124,626,976
5.		'		5.	51.31 %
6.	175,637	451,000	626,637	6.	626,637
7.		'		7.	243,505,690

	SCHEDULE E	Computation of c	(use average values)		
1.	778,551,814	101,051,685	879,603,499	1.	879,603,499
2.	62,852,342	10,999,630	73,851,972	2.	73,851,972
3.	715,699,472	90,052,055	805,751,527	3.	805,751,527
4.	87,500,000	13,750,000	101,250,000	4.	101,250,000
5.	803,199,472	103,802,055	907,001,527	5.	907,001,527
6.	368,953,081	-2,905,342	366,047,739	6.	366,047,739
7.				7.	540,953,788
8.				8.	7,510,000
9.	-			9.	533,443,788
10.				10.	243,505,690
11.				11.	289,938,098

	SCHEDULE F	Computation of comb	Computation of combined salaries and compensation of certain stockholders				
1.	3,563,291	128,917	3,692,208	1.	3,692,208		



	SCHE	ULI	E H Computation of combined business allocation percentage
	PROPERT	TY FAC	CTOR
1a(A).	NYC real 6	estate	owned
1a(B).	Everywhei	re real	estate owned
1b(A).	NYC real 6	estate	rented
1b(B).	Everywhei	re real	estate rented
1c(A).	NYC inver	ntories	owned
1c(B).	Everywhei	re inve	ntories owned
1d(A).	NYC tangi	ble pe	rsonal property owned
1d(B).	Everywhei	re tang	ible personal property owned
1e(A).	NYC tangi	ble pe	rsonal property rented
1e(B).	Everywhei	re tang	ible personal property rented
1f(A).	Total NYC	prope	rty (add lines 1a (A), 1b(A), 1c(A), 1d(A), 1e(A))
1f(B).	Total Ever	ywhere	e property (add lines 1a (B), 1b(B), 1c(B), 1d(B), 1e(B))
1g.	Combined	NYC	property factor (divide 1f(A), column E by 1f(B), column E)
1h.	Multiply lin	e 1g k	by 13.5
	RECEIPTS	S FAC	TOR
	=		egular course of business from:
2a.			personal property where shipments are made to points within New York City
2b.			s of tangible personal property
			rformed
			ices performed
			roperty
			als of property
	-		
			lties
			ness receipts
-		-	re business receipts
2g(A).	Total NYC		ts (add lines 2a, 2c(A), 2d(A), 2e(A), 2f(A))
		2g(B).	Total Everywhere receipts (add lines 2b, 2c(B), 2d(B), 2e(B), 2f(B))
		2h.	Combined NYC receipts factor (divide 2g(A), column E by 2g(B), column E)
		2i.	Multiply line 2h by 73
		0=(4)	PAYROLL FACTOR
			NYC wages, salaries and other compensation of employee, except general executive officers
			Everywhere wages, salaries and other compensation of employee, except general executive officers
		3b.	Combined NYC payroll factor (divide 3a(A), column E by 3a(B), column E)
		3c.	Multiply line 3b by 13.5
		40	Weighted Factor Allocation Add lines 1h, 2i and 3c
		4a.	Divide line 4a by 100 if no factors are missing. If a factor is missing, divide line 4a by the total of the weights of the
		4b.	factors present. Enter as percentage. Round nearest one hundredth of a percentage point
			Combined Business Allocation Percentage
3017	'1491	5.	Enter percentage from above

:	SCHEDULE H	Computation of	combined busines	s allocation perce	entag	е
	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1a(A).	7,990,000	4,999,000	12,989,000		1a(A).	12,989,00
1a(B).	49,703,943	12,324,243	62,028,186		1a(B).	62,028,18
1b(A).	960,000	396,000	1,356,000		1b(A).	1,356,00
1b(B).	1,600,000	876,000	2,476,000		1b(B).	2,476,00
1c(A).	8,350,000	2,250,000	10,600,000		1c(A).	10,600,00
1c(B).	24,538,312	8,643,170	33,181,482		1c(B).	33,181,48
1d(A).					1d(A).	
1d(B).					1d(B).	
1e(A).	12,000,000	1,476,000	13,476,000		1e(A).	13,476,00
1e(B).	52,982,000	3,430,408	56,412,408		1e(B).	56,412,40
1f(A).	29,300,000	9,121,000	38,421,000		1f(A).	38,421,00
1f(B).	128,824,255	25,273,821	154,098,076		1f(B).	154,098,07
1g.					1g.	24.9328
1h.					1h.	336.592
				r		
•	9,500,000	10,575,000	20,075,000		0-	20,075,00
2a.	35,000,000				2a.	
2b.	35,000,000	24,933,977	59,933,977		2b.	59,933,97
2c(A).					2c(A).	
2c(B).	956,000	400,000	1,356,000		2c(B).	1,356,00
2d(A).	24,000,000	1,727,325	25,727,325		2d(A).	25,727,32
2d(B).	24,000,000	1,727,323	23,121,323		2d(B).	23,727,32
2e(A).					2e(A).	
2e(B).	9 225 000	12.750.050	20.005.050		2e(B).	20.005.05
2f(A).	8,235,000 35,000,000	12,750,950 50,310,321	20,985,950 85,310,321		2f(A).	20,985,95 85,310,32
2f(B).	18,691,000	23,725,950	42,416,950		2f(B).	42,416,95
2g(A).	94,000,000		170,971,623		2g(A).	
2g(B).	94,000,000	76,971,623	170,971,023		2g(B).	170,971,62 24.8094
2h.					2h.	24.8094 9 1,811.086
2i.				ļ	2i.	1,011.000.
3a(A).	5,300,000	950,750	6,250,750		3a(A).	6,250,75
3a(B).	28,833,991	2,025,485	30,859,476		3a(B).	30,859,47
54(2)					3b.	20.2555 o
					3c.	20.2555 273.449
					-	
					4a.	2,421.128
					4b.	24.21
30181	491				5.	24.21

NAME OF REPORTING CORPORATION: HIDE GCT TC TWO EIN: <u>00-0000</u>02

so	CHEDULE M Summary			
			COMBINED TOTAL	S
1.	New York City investment income (Schedule B, line 23b, column E x Schedule D, line 5, colum	nn E) 1.	3,862,880	
2.	New York City business income (Schedule B, line 24, column E x Schedule H, line 5, colum	,	17,427,591	
3.	Total New York City income, line 1 plus line 2	•	21,290,471	
4.	Total on line 3		21,290,471	
5.	Allocated combined net income from line 4 (enter here and on Schedule A, line 1)		21,290,471	
6.	New York City investment capital (Schedule E, line 10, column E x Schedule D, line 5, co		124,942,770	
7.	New York City business capital (Schedule E, line 11, column E x Schedule H, line 5, colu	,	70,194,014	
8.	NYC investment & business capital (add lines 6 and 7) (enter here and on Schedule A, li		195,136,784	
9.	New York City subsidiary capital (Schedule C, line 4 column E) (enter here and on Schedule C, line 4 column E)		4,700,172	
10.	Issuer's allocation percentage (Schedule M, add lines 8 and 9 divided by Schedule E, line Enter here and on Schedule A, line 24. (See instructions)	e 7, column E)	36.94	%
11.	Number of Subsidiaries:11.	2		
	Number of taxable subsidiaries with NYC gross receipts of:			
11a. I	Not more than \$100,000:	X \$25 11ab.		
11b.	More than \$100,000 but not over \$250,000:11ba.	X \$75 11bb.	75	
11c.	More than \$250,000 but not over \$500,000:11ca.	X \$17511cb.		
11d.	More than \$500,000 but not over 1,000,000:11da.	X \$50011db.		
11e.	More than \$1,000,000 but not over \$5,000,000:11ea.	X \$150011eb.		
11f.	More than \$5,000,000 but not over \$25,000,000:11fa.	X \$350011fb.	3,500	
11g.	Over \$25,000,000:11ga.	X \$500011gb.		
12.	Minimum tax for taxable corporations (add lines 11ab through 11gb) (enter here and on Sche	dule A, line 7) 12.	3,575	



Page 9

	ADDITIONAL INFORMATION REQUIRED The following information must be entered for this return to	be complete	
1a.	New York City principal business activity Food Manufacturing		
1b.	Other significant business activities (attach schedule, see instructions) Coffee Production		
	Trade name of reporting corporation, if different from name entered on page 1		
2.	Have there been any changes in the composition of the group of corporations included in this Combined General Corporation Tax Return from the prior Tax Period ?	YES	X _{NO}
	If "YES", attach a schedule listing name(s) and EIN(s) of the corporations added and or/deleted from the prior tax return.		
3.	Is only one subsidiary included in this return?	YES	× NO
	If "YES", give name of corporation: EIN: EIN: Is any member corporation also a member of a controlled group of corporations as defined in IRC section 1563,		
4.	disregarding any exclusion by reason of paragraph (b)(2) of that section?	YES	X NO
	If "YES", give common parent corporation's name, if any EIN		
5.	Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, for the combined group, any variation of the combined group or any member corporation or are any of the same currently under audit?	× YES	□ NO
	If "YES", by whom? X Internal Revenue Service State period(s): Beg.: 01-01-10 End.:	12-31-12	
	MMDDYY	MMDDYY 12-31-12	
	New York State Department of Taxation and Finance State period(s): Beg.: 01-01-10 End.: End.:	MMDDYY	
6.	If "YES" to question 5, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed?	X YES	NO
7.	Did any member corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", complete the following (if more than one, attach separate sheet)	X YES	□ NO
	Shareholder's name: Nick Charles SSN/EIN: 123-45-6789		
	Interest paid to Shareholder:5,000 Total Indebtedness to shareholder described above:250,000 Total interest paid	d:	25,000
8.	Was any member corporation also a member of a partnership or joint venture during the tax year?	YES	× _{NO}
9.	At any time during the taxable year, did any member corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property?	YES	× NO
10.	a) If "YES" to 9, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, boroug	h, block and lo	t number.
	b) Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration?	YES	NO
	c) Was there a partial or complete liquidation of the owning corporation?		NO
	d) Was 50% or more of the owning corporation's ownership transferred during the tax year, over a three-year period or according to a plan?		NO
11.	If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed?	☐ YES	NO
12.	If "NO" to 11, explain:		
	13. Does any member corporation have one or more qualified subchapter S subsidiaries?	☐ YES	× NO
	14. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached:		
	15. Does any member corporation pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan		
	south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity?	YES	× NO
	16. If "YES," were all required Commercial Rent Tax Returns filed?	YES	NO
	Attach schedule listing name of member corporation(s) and Employer Identification Number(s) which was used on the Comme	cial Rent Tax F	Return(s).
	CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORAT	ION	
	south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? 16. If "YES," were all required Commercial Rent Tax Returns filed?		
	Sign	-	
	HERE: Signature of officer Title CEO Date	09-15-2015	
	▼ PREPARER USE ONLY ▼		
	Preparer's signature Preparer's printed name Johnny Appleseed Check if self-employed ✓ □ Date	09-10-2015	
	▲ Firm's name (or yours, if self-employed) ▲ Address	5231 Zip Code	
	Preparer's Social Security Number or PTIN Prim's Employer Identification Number JA@eTF.com JA@eTF.com	ess	

Form NYC-3A - 2014 Page 11

AFFILIATIONS SCHEDULE COMPLETE THIS SCHEDULE OR ATTACH FEDERAL FORM 851 Name of reporting corporation on NYC-3A: HIDE GCT TC TWO Employer Identification Number: 0 0 ■ 0 0 0 0 0 0 2

	Part I Gene	eral Information										
Corp. No.	Name a	and address of corporation		Е	mplo	yer	ldent	ifica	ation	Num	ber	
1.	Common parent corporation HIDE on federal return:	GCT TC TWO, 32 ANY STREET, ANYTOWN, TX 77287	0	0		<u>ן</u> כ	0	0	0	0	0	2
2.	Reporting corporation on NYC-3A:	GCT TC TWO, 32 ANY STREET, ANYTOWN, TX 77287	0	0	•	ָ ס	0	0	0	0	0	2
3.	Affiliated GREI	E TC TWO SUB1, 60 ANY STREET, ANYTOWN, TX 78621 3.	0	0		ן כ	0	0	0	0	1	2
4.	ACME	E TC TWO SUB2, 61 ANY STREET, ANYTOWN, TX 78621 4.	0	0	•	ן כ	0	0	0	0	1	3
5.		5.						T	Ī	ı		
6.		6.			•							
7.		7.	I		•				1			
8.		8.	I		•			I	1	ı		
9.		9.			•							
10.		10.			•				- 1	, ,		

				STOCKHO	LDINGS AT BE	GINNING C	F YEAR
Corp. No.	Principal business activity (PBA)	NAICS		number of shares	percent of voting power	percent of value	Owned by corporation number
1.	Common parent corporation on federal return: Food Manufacturing	311900	1.		%	%	
2.	Reporting corporation on NYC-3A: Food Manufacturing	311900	2.		%	%	
3.	Affiliated corporations: Performing Art Company	711100	3.	100	100.00 %	100.00 %	1
4.	Crop Production	111900	4.	100	100.00 %	100.00 %	1
5.			5.		%	%	
6.			6.		%	%	
7.			7.		%	%	
8.			8.		%	%	
9.			9.		%	%	
10.			10.		%	%	





SUBSIDIARY DETAIL SPREADSHEET ATTACHMENT TO FORM NYC-3A COMBINED GENERAL CORPORATION TAX RETURN



			For	or C	ALE	ND)AF	₹ YE	EAR	₹ 20)14 (or F	FISC	CAL	YE/	AR b	egir	nninc	a						_ 20)13	, an	ıd e	endii	ng							
				lame																				En							umbe	er of	par	ent co	orpo	ratio	on:
			НІ	HIDE	GC	т т	LC .	TW	10																0 L	0	_		0	0	0	T	0 1	0	0	T	2
			s	SCI	HE	D	U	LE	≣ E	3	E	Ent	tire	ne	t inc	com	e																				
		1	1.	F	ede	əral	l ta:	xat	ole i	ncc	ome	e be	efore	e ne	et or	perat	ting	loss	s dec	ductio	ons a	and	spe	cia	l de	du	ctio	ns	(se	e ir	ıstru	ctio	ns)				
			2.	Ir	nter	est	on	ı fe	dera	al, s	stat	ie, n	mun	nicip	pal a	and o	othe	er ob	ligat	ions i	not ii	nclu	idec	d in	line	1	abo	ove	e (se	e i	nstrı	uctio	ons)				
		3	3.		Ded	ucti	ion	s d	irec	tly	attri	ibut	tabl	le to	o sul	bsidi	iary	сар	ital (attac	h list	t) (s	ee i	ins	truct	tior	າຣ) .										
		4	4.		Ded	ucti	ion	s ir	ndire	ectl	y at	ttrib	outa'	able	to s	subsi	idiar	ry ca	apita	l (atta	ach li	ist)	(see	e ir	stru	ıcti	ons)									
ā.	NYS	S Franchise Ta	ax, ir	, incl	ludi	ng l	МТ	`A ta	axe	s aı	nd c	othe	er b	ousi	ness	s tax	es o	dedı	ucted	d on t	the fe	ede	ral r	retu	ırn (att	ach	ric	der)	(se	e in	stru	ctic	ns)			
b.	NYC	C General Corp	pora	oratio	on 1	āx	de	duc	cted	l on	ı fec	dera	al re	etur	rn (s	see ir	nstrı	uctic	ons).																		
6.	New	v York City adju	justn	stme	nts	rela	atir	ng t	io (s	see	inst	truc	ctior	ns):	:																						
	(a)	Sales and co	ompe	pens	sati	ng	use	e ta	ax ci	red	it																										
	(b)	Employment	opp	ppor	rtun	ity ı	relc	oca	ıtion	ı co	st c	cred	dit a	and	IBZ	cred	dit																				
	(c)	Real estate ta	tax e	c esc	cala	tior	ı cr	redi	it																												
	(d)	ACRS depred	ciati	ation	n an	d/o	ır a	dju	stm	ent	is (a	atta	ach [For	m N	IYC-	399	anc	d/or i	NYC-	3992	Z)															
7.	Add	litions:																																			
	(a)	Payment for u	use	se of	inta	ang	jible	es.																													
	(b)	Domestic Pro	oduc	uctio	on A	ctiv	viti€	es [Ded	luct	ions	s (s	see	inst	truct	tions	s)																				
	(c)	Other (see ins	nstru	ructi	ions	s) (ε	atta	ıch	ride	ər)																											
9а.	Divid	dends from su	ubsic	sidia	ıry c	api	ital	(ite	əmiz	ze c	on r	rider	r) (s	see	inst	tructi	ions	s)																			
b.	Inter	rest from subs	sidia	liary	cap	oital	l (it	:em	iize	on	ride	er) ((see	e in	stru	ction	າຣ)																				
c.	Gair	ns from subsid	diary	ary ca	apit	al																															
0.	50%	6 of dividends t	fron	om n	nons	sub	sid	liar	у со	rpc	orati	ions	s (s	see i	instr	ructio	ons))																			
12.	Gair	n on sale of ce	≥rtaiı	ain r	oror	ert	v a	COL	uire	d n	rior	r to	1/1/	/66	(Set	e ins	truc	rtion	c)																		
3.		C and NYS tax		-	-					-																											
14.		es tax refunds																																			
15.		ges and salarie																																			
6.	_	reciation and/o																																			
7.		er deductions (-								-				•																					
		o. acade	(000					-, ((0.110			J., .																									
21.	Inve	estment Income	ne - (- (co	omp	lete	e lir	nes	at	hro	ugh	n h l	belo	ow)) (se	e ins	struc	ction	ns):																		
	(a)	Dividend from	m no	nons	sub	sidi	iary	y st	tock	t he	ld fo	or ii	inve	estm	nent	(see	e ins	struc	ctions	s)																	
	(b)	Interest from																																			
	(c)	Net capital gain	(loss	oss) fr	rom :	sale	or e	excl	nang	jes c	of no	nsul	ıbsidi	diary :	secu	ırities h	held	for in	vestn	nent (it	temize	e on	rider	ror	attac	h F	eder	al S	Sched	alut	: D)						
	(d)	Income from	n ass	sset	s in	clu	dec	d o	n lin	1e 3	3 of	Scl	hed	alut	D																						
	(f)	Deductions d	direc	ectly	v or	inc	lire	ctl	v att	tribi	utah	ble 1	to ir	nve	estm	ent ir	nco	me ((atta	ch lis	t) (s	ee ii	nstr	uct	ions	3)											
	(-)			- July	,			y	, 411						5	J II	.55		,		-, (3	- J II				.,											
	(h)	Interest on ba	ank	nk ac	cco	unt	s in	ıclu	ıdec	d in	inc	om	ne re	еро	rted	l on li	ine	21d																			

SCHEDULE B Entire net income

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

	COLUMN 1	COLUMN 2	COLUMN 3	TOTAL
	EIN 00-0000012	EIN 00-0000013	EIN	Copy to form NYC-3A
	NAME OF SUBSIDIARY GREE TC TWO SUB 1	NAME OF SUBSIDIARY ACME TC TWO SUB 2	NAME OF SUBSIDIARY	Page 4, Column B
1.	392,978	49,273,677		1. 49,666,655
2.				2.
3.				3.
4.				4.
5a.			5	a.
5b.			5	o.
6a.			6	а.
6b.			6	o.
6c.			6	с.
6d.	1,630,000	7,600	6	1,637,600
7a.			7	a.
7b.			7	b.
7c.	7,603	178,987	7	186,590
9a.			9	a.
9b.		1,727,325	9	b. 1,727,325
9c.			9	с.
10.			1	0.
12.			1	2.
13.		150,000	1	.=0.000
14.			1	4.
15.			1	
16.	300,000	4,292	1	6. 304,292
17.		85,000	1	7. 85,000
21a.	1,950,000		21	
21b.		850,000	21	
21c.	220,747		21	
21d.		5,000	21	d. 5,000
21f.	450,000	950,000	21	f. 1,400,000
		F 222		
21h.		5,000	21	n. 5,000



	SCHEDULE C	Subsidiary capital
1.	Average value	
2.	Liabilities directly or indire	ectly attributable to subsidiary capital
		less line 2)
		ew York City
	SCHEDULE D	Investment capital
		·
	-	ectly attributable to investment capital
	-	1 less line 2)
		∕ork City
6.	Cash	
٠.		
	SCHEDULE E	Total Capital (use average values)
		return
		etable securities included in line 1
		1
4.	Real property and marke	etable securities at fair market value
5.	Adjusted total asset (add	l lines 3 and 4)
6.	Total liabilities (see instru	uctions)
	SCHEDULE F	Salaries and Compensation of certain stockholders

Total Salary & All Other Compensation Received from Corporation



SCHEDULE C	Subsidiary capital

	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL
	EIN 00-0000012 NAME OF SUBSIDIARY GREE TC TWO SUB 1	O0-0000013 NAME OF SUBSIDIARY ACME TC TWO SUB 2	NAME OF SUBSIDIARY		Copy to form NYC-3A Page 6, Column B
1.		6,250,000		1.	6,250,000
2.		1,095,000		2.	1,095,000
3.		5,155,000		3.	5,155,000
4.		2,450,172		4.	2,450,172

S	SCHEDULE D Invest	ment capital		
1.	6,294,795	19,533,130	1.	25,827,925
2.	1,764,023	1,184,849	2.	2,948,872
3.	4,530,772	18,348,281	3.	22,879,053
4.	1,744,347	12,650,125	4.	14,394,472
		1	,	
6.	1,000	450,000	6.	451,000

SCHEDULE E Total Capital (use average values)							
1.	40,206,236	60,845,449	1.	101,051,685			
2.	5,890,005	5,109,625	2.	10,999,630			
3.	34,316,231	55,735,824	3.	90,052,055			
4.	9,500,000	4,250,000	4.	13,750,000			
5.	43,816,231	59,985,824	5.	103,802,055			
6.	19,485,825	-22,391,167	6.	-2,905,342			

	SCHEDULE F Salaries and Compensation of certain stockholders						
1.	128,917	0	1	. 128,917			



Name of Reporting Corporation:

2e(B). Everywhere royalties..... 2f(A). Other NYC business receipts..... 2f(B). Other Everywhere business receipts 2g(B). Total Everywhere receipts (add lines 2b, 2c(B), 2d(B), 2e(B), 2f(B))

3a(A). NYC wages, salaries and other compensation of employee, except general executive officers 3a(B). Everywhere wages, salaries and other compensation of employee, except general executive officers......



PAYROLL FACTOR

HIDE GCT TC TWO 00-0000002 Name of Reporting Corporation:_ EIN: Page 6

so	CHEDULE H Busines	ss allocation			
	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL
	00-0000012 NAME OF SUBSIDIARY	00-0000013 NAME OF SUBSIDIARY	NAME OF SUBSIDIARY		Copy to form NYC-3A Page 8, Column B
10(A)	GREE TC TWO SUB 1	ACME TC TWO SUB 2		4-(4)	4 000 000
1a(A).	93,000	4,906,000 12,130,788		1a(A).	4,999,000 12,324,243
1a(B).	52,000	344,000		1a(B).	
1b(A).	132,000			1b(A).	396,000
1b(B).	132,000	744,000		1b(B).	876,000
1c(A).		2,250,000		1c(A).	2,250,000
1c(B).		8,643,170		1c(B).	8,643,170
1d(A).				1d(A).	
1d(B).				1d(B).	
1e(A).	26,000	1,450,000		1e(A).	1,476,000
1e(B).	57,200	3,373,208		1e(B).	3,430,408
1f(A).	171,000	8,950,000		1f(A).	9,121,000
1f(B).	382,655	24,891,166		1f(B).	25,273,821
2a.	175,000	10,400,000		2a.	10,575,000
2b.	530,446	24,403,531		2b.	24,933,977
2c(A).				2c(A).	
2c(B).				2c(B).	
2d(A).		400,000		2d(A).	400,000
2d(B).		1,727,325		2d(B).	1,727,325
2e(A).				2e(A).	
2e(B).				2e(B).	
2f(A).	950	12,750,000		2f(A).	12,750,950
2f(B).	2,147	50,308,174		2f(B).	50,310,321
2g(A).	175,950	23,550,000		2g(A).	23,725,950
2g(B).	532,593	76,439,030		2g(B).	76,971,623
				1	
3a(A).	750	950,000		3a(A).	950,750
3a(B).	1,568	2,023,917		3a(B).	2,025,485







SCHEDULES C, D, F AND G - ATTACHMENT TO FORM NYC-3A COMBINED GENERAL CORPORATION TAX RETURN

2014

(For Reporting Corporations and/or situations in which Form NYC-3A/B is not required - See instructions)

Employer Identification Number of Subsidiary:
-
Employer Identification Number of Reporting Corporation:

	A	В	С	D	E	F	G
DESCRIPTION OF S LIST EACH ITEM (USE RIDER IF NECESSARY)	UBSIDIARY CAPITAL EMPLOYER IDENTIFICATION NUMBER	% of Voting Stock Owned	Average Value	Liabilities Directly or Indirectly Attributable to Subsidiary Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)
Foreign Corp #1	N/A	100.00 %	150,000	135,000	15,000	0.00 %	0
Foreign Corp #2	N/A	100.00	250,000	160,000	90,000	0.00	C
NYC Corp #1	11-1111111	100.00	1,275,000	275,000	1,000,000	100.00	1,000,000
NYC Corp #2	22-2222222	100.00	1,775,000	525,000	1,250,000	100.00	1,250,000
Total Cols C, D and	E (including items on rid	er)					
(transfer to NYC-3A/I	3, schedule C, lines 1,2,a	nd 3) 1.	3,450,000	1,095,000	2,355,000 line 4	2	2,250,000

SCHEDULE D Investment Capital Information							
Α	В	С	D	E	F	G	
DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	No. of Shares or Amount of Securities	Average Value	Liabilities Directly or Indirectly Attributable to Investment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)	
Corporation A	100,000	15,000,000	800,000	14,200,000	25.00 %	3,550,000	
Corporation B	200,000	75,000,000	600,000	74,400,000	45.60	33,926,400	
Corporation C	1,000,000	100,000,000	483,231	99,516,769	60.15	59,859,337	
Corporation D	500,000	36,883,231	5,000,000	31,883,231	40.45	12,896,767	
Totals (transfer to NYC-3A/B, schedule D, lines 1, 2,3,and 4)1.		226,883,231	6,883,231	220,000,000		110,232,504	
2. Cash - To treat cash as investment capital, you must include it on this line (transfer to NYC-3A/B, schedule D, line 6)				175,637			
3.Investment capital (total of lines 1E and 2E)			3.	220,175,637			

Form NYC-3A/ATT - 2014 Page 2

SCHEDULE F Salaries and Compensation of Stockholders Information

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received
Doug Doe, USA, 10001	000-00-0016	CEO	1,294,635
Jane Doe, USA, 10023	000-00-0017	CFO	1,009,528
Tom Doe, USA, 10013	000-00-0018	coo	1,259,128
Total (transfer to NYC-3A/B, schedule F, line 1)	3,563,291		

SCHEDULE G Business Location Information (Attach rider if necessary)

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 123 Walnut Street		100 000 Food Manufacturing	50	5 200 000			
New York	STATE NY	10001	120,000	Food Manufacturing	50	5,300,000	wirg. goods
NUMBER AND STREET	I						
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total			120,000		50	5,300,000	

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.



•	e Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 32 Any Street		80,000	Food Manufacturing &	142	25,533,991	Mfg. food &	
Anytown	TX STATE	77287		Sales	142	20,000,991	Sales
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total		-	80,000		142	25,533,991	

NEW YORK CITY DEPARTMENT OF FINANCE

CLAIM FOR REAP CREDIT APPLIED TO GENERAL CORPORATION TAX AND BANKING CORPORATION TAX



	inance	ATTACH TO FORM NYC-3L, NYC-3A, NYC-1 or NYC-1A					
	For CA	LENDAR YEAR 2014 or FISCAL YEAR b	eginning	2014 and en	dina		
J. J	JSE FORM NYC-9.6 AN EMPLOYMENT C CLAIM FOR THE LO	IF YOU ARE FILING A CLAID PPORTUNITY RELOCATION WER MANHATTAN REAP CF UST USE A FORM NYC-9.5	M FOR EITHER A F I COSTS CREDIT. REDIT (LMREAP).	REAL ESTATE TA USE FORM NY IF YOU ARE FI	AX ESCALATION CREI C-9.8 IF YOU ARE FILLING A CLAIM FOR A	LING A SALES	
	▼ Print or Type						
	Name as shown on NYC-3L,	NYC-3A, NYC-1 or NYC-1A		EMPLOYE	R IDENTIFICATION NUMBE	R	
	HIDE GCT TC TWO			0 0 - 0) 0 0 0 0) 2	
	Type of Business: Check one:	MMERCIAL INDUSTRIAL	× RETAIL	FEDE	RAL BUSINESS CODE		
	Corporation Tax year for which claim is made: Date	ended: month: 12	, year: 2014	3	1 1 9 0 0		
NYC-3A), Banking Corporate Relocation and Employm ▲ If you have carryover credit	ion Tax Return (Form Neent Assistance Prog ts from preceding years	ith General Corporation Tax Ret IYC-1) or Combined Banking Co gram (REAP) Credit , complete the carryover schedule t applied to each carryover year u	rporation Tax return (be below regardless of v	(Form NYC-1A) in	order to claim the REAP	credit.	
	·	GENERAL CORPORATION TA					
		if applicable less the UBT Paid			1,891,307		
2. Computation of current ye	ear's credit:	.333 X the applicable amour			1,000		
_		e and skip lines 4 through 7. T		3.			
4. If line 2 is less than line 1	, enter the difference.	Complete carryover schedule b	elow	4 .	1,890,307	-	
•	•	line 8f, column A below)		5.	0		
6. Amount of carryover cred Enter lesser of line 4 or line		over to the current year.		6	0		
7. Total allowable credit for o	current year. Sum of the	ne current year credit plus the a	pplicable		1,000		
You may not carry preceding year's cred	over the 5th	COLUMN A CARRYOVER TO CURRENT YEAR (unused credit)	COLUN Applii		COLUMN C CARRYOVER TO NEXT YEA (column A minus column B)	ιR	
8a. Carryover from 5th pred	ceding year 8a.						
8b. Carryover from 4th pred							
8c. Carryover from 3rd pred							
8d. Carryover from 2nd pre							
8e. Carryover from 1st pred 8f. Total		0	_				
01. 10tal	01.	0					
9. Allowable nonrefundate	ole REAP credit for cu	rrent year (amount from line 1	or line 7, whichever is	less)9.	1,000)	
REFUNDABLE CREDIT AP	PLIED AGAINST GE	NERAL CORPORATION TAX O	R BANKING CORP	ORATION TAX			
10. COMPUTATION OF REI Number of eligible aggre	FUNDABLE CREDIT	res: X \$3,00	0	10.	()	
	sfer amount to Form NY	BLE CREDITS 'C-3L, Sch. A, line 8a; Form NYC- h. A, line 9a:		11.	1,000		

00711491 NYC - 9.5 2014



CLAIM FOR CREDIT APPLIED TO GENERAL CORPORATION TAX



ATTACH TO FORM NYC-3L OR NYC-3A

Use this form to claim:

A. the Real Estate Tax Escalation Credit

B. the Employment Opportunity Relocation costs Credit

C. the Industrial Business Zone Credit.

For CALENDAR YEAR 2014 or FISCAL YEAR beginning	2014 and ending
USE FORM NYC-9.5 IF YOU ARE FILING A CLAIM FOR A RELOCATION AND EMPLOYMEN	IT ASSISTANCE PROGRAM (REAP) CREDIT
Print or Type ▼	
Name as shown on Form NYC-3L or NYC-3A: HIDE GCT TC TWO	EMPLOYER IDENTIFICATION NUMBER 0 0 0 0 0 0 0 2
Date moved into New York City: 02 - 01 - 2000 Inception date of lease:	FEDERAL BUSINESS CODE
Former address:	3 1 1 9 0 0
GENERAL CORPORATION TAX YEAR FOR WHICH CLAIM IS MADE. YEAR ENDED: 12-3	1-2014
TYPE OF BUSINESS: (V)	X RETAIL
PART I Computation of credit	
Real estate tax escalation credit (Section 11-604.13) (from page 2, Schedule A, line 7)	1. 300
2. Employment opportunity relocation costs credit or IBZ credit	
(from page 3, Schedule B, line 6 or page 4, Schedule C, line 10)	2.
Schedule A, line 9a or Form NYC-3A, Sch. A, line 11a)	300
The adjustments in PART II below must be included in the New York City General Concered by this claim for credit. If the General Corporation Tax Return has been filed value turn must be submitted with this claim form.	
PART II Adjustments increasing federal taxable income	
4. Real estate tax escalation excluded or deducted (line 1 above) (enter on Form NYC-3L or NYC-3A, Schedule B, line 6c (see instructions))	4. 300
5. Employment opportunity relocation costs and IBZ relocation costs excluded or deducte (line 2 above) (enter on Form NYC-3L or NYC-3A, Schedule B line 6b (see instructions	
INSTRUCTIONS FOR PARTS I AND II	

Form NYC-9.6 must be attached to and submitted with the General Corporation Tax Return (Form NYC-3L) or Combined General Corporation Tax Return (Form NYC-3A) in order to claim the credits described in Schedules A and B.

PART I

Enter the amounts of the credits claimed in Schedules A and B on the appropriate lines (lines 1 and 2) of part I. The total credit amount claimed (line 3) is to be included on Form NYC-3L, Schedule A, line 9a or Form NYC-3A, Schedule A, line 11a.

PART II

Taxpayers claiming these credits must make certain adjustments in com-

puting entire net income. The amounts of the various credit items claimed must be *added* to the entire net income if an exclusion or deduction for the credit item was taken in computing federal taxable income (See Administrative Code Section 11-602.8b, subparagraphs (4-b) and (4-c).)

Enter the required adjustments at lines 4 and 5 of part II, and on Form NYC-3L, lines 6c and 6b, or NYC-3A, Schedule B, column A, lines 6c and 6b if the adjustments relate to the reporting corporation. For the other members of the combined group, enter the amounts on NYC-3A/B. If there is only one other member of the combined group, enter the amounts for that corporation on Form NYC-3A, column B.

Form NYC-9.6 - 2014 Page 2

SCHEDULE A Re

Real estate tax escalation credit (Administrative Code Section 11-604.13)

The real estate tax escalation credit may be claimed only if the taxpayer's eligibility to receive the credit has been approved and certified by the Industrial and Commercial Incentive Board. **No** credit will be allowed unless a copy of the Certificate of Eligibility issued by the Industrial and Commercial Incentive Board is attached to Schedule A.

A. General information

1.	Number of industrial employment opportunities relocated to New York City	
2.	Number of commercial employment opportunities relocated to New York City2.	10
3.	TOTAL	10

B. Computation of real estate tax escalation credit (see instructions)

•	,	,	
 Current rent information - for the period covered by this report, enter the following amounts if payment is required under lease: 	COLUMN A	COLUMN B	COLUMN C
a. Basic rent paid or required to be paid to landlord for premise	s1a.	50,000	
b. Real estate tax payments attributable to premises	1b.	500	
c. Fuel adjustment expense paid to landlord (enter in columns A and B)1c.			
d. Maintenance expense paid to landlord (enter in columns A and B)1d.			
e. Other amounts paid to landlord (enter in columns A and B)1e.			
		·	
2. Initial rent information - Compute amounts as if the specified rent items below were paid for same number of months as cov-	COLUMN A	COLUMN B	COLUMN C

 Initial rent information - Compute amounts as if the specified rent items below were paid for same number of months as cov- ered by this report (see instructions) 	COLUMN A		COLUMN B		COLUMN C	
a. Original basic rent (see instructions)2a.	50,000					
b. Original payments required for real estate taxes attributable to premises (see instructions)	200					
3. Increase in basic rent (line 1a less line 2a)3.	0					
4. TOTAL column B. Add lines 1a through 1e. (enter total in column	ns B and C)	4.	50,500		50,500	
 TOTAL column A. Add lines 1c through 3. (enter total in columns A and C)	50,200				50,200	
6. Line 4 less line 5				6.	300	
7. Enter amount claimed as real estate tax escalation credit (paymby this report attributable to an increase or addition to the real estate should be the same as amount entered on line 6 (if not, explain)	state taxes imposed	d on l	eased premises).	4) 7.	300	

INSTRUCTIONS FOR SCHEDULE A

A corporation subject to the General Corporation Tax that has relocated to leased premises in New York City from a location outside New York State and has created at least 100 industrial or commercial employment opportunities in the City is allowed a credit against the General Corporation Tax for the amount of any additional lease payments actually made to the taxpayer's landlord that are based solely and directly upon increased real estate taxes imposed upon the relocation premises. Before a taxpayer can claim the credit, the taxpayer's eligibility must be approved and certified by the Industrial and Commercial Incentive Board. The credit can be claimed annually for the length of the lease term, or for a period not to exceed ten years from the date of relocation, whichever period is shorter.

"Employment opportunity" means the creation of a full-time position (not less than 30 hours per week of gainful employment) for an industrial employee (one engaged in the manufacturing or assembling of tangible goods or the processing of raw materials) or commercial employee (one engaged in the buying, selling or otherwise providing of goods or services other than on a retail basis directly to the ultimate user or consumer) and the actual hiring of such employee for that position.

"Basic rent" means the rent provided for under a written lease for the use or occupancy of premises, excluding separately stated amounts required to be paid under the lease for such items as real estate taxes, maintenance expenses or fuel adjustments. If more than one premises is included in the computation of the credit, attach a separate rider in the form of Schedule A for each such premises, and enter the sum of the amounts shown on such separate riders on Schedule A.

PART B, LINE 2a

Since the real estate tax escalation credit is the amount of the increased payments actually made that are solely and directly attributable to an increase or addition to the real estate taxes imposed upon the leased premises, the basic rent originally to be paid under the lease for the premises must be determined. It should be computed as an amount due for one month, notwithstanding the manner in which it is expressed in the lease for the premises. The basic monthly rent as thus determined must then be multiplied by the number of months in the taxable period covered by this report so that the period covered by this report may be compared to a comparable period based upon the basic rent originally required to be paid.

PART B, LINE 2b

If, beginning with the inception of the term, the lease for the premises requires that an amount separate from the basic rent must be paid for real estate taxes attributable to the premises, you must enter on line 2b an amount to be determined by computing the amount that would be due per month, if such required payment were figured on a monthly basis, and multiplying such amount by the number of months in the period covered by this report.

Form NYC-9.6 - 2014 Page 3

SCHEDULE B Employment opportunity relocation costs credit (Administrative Code Section 11-604.14)

If the taxpayer did not both relocate from outside New York State and create a minimum of ten (10) industrial or commercial employment opportunities in New York City, **do not** complete Schedule B and make **no** entry on page 1, parts I and II, lines 2 and 5, respectively.

Number of industrial employment opportunities relocated to New York City	x \$500.00	1	
Number of commercial employment expertunities	v \$300.00	11	
2. Number of commercial employment opportunities relocated to New York City	Number X \$300.00	2.	
3. TOTAL		3.	
Employment opportunity relocation costs incurred by from outside the State of New York into the City of New		ayer	
a. Cost of moving furniture, files, papers and office ed	quipment	4a.	
b. Cost of moving and installing machinery and equip	oment	4b.	
c. Cost of installing telephones and other communicates as a result of relocation		4c.	
d. Cost incurred in purchasing office furniture and fixt of relocation		4d.	
e. Cost of renovating the premises to be occupied as only to the extent that it does not exceed seventy-f		4e.	
5. TOTAL (lines 4a through 4e)		5.	
6. Enter line 3 or line 5, whichever is less. Enter on pag	ge 1, parts I and II, lines 2 and 5	6.	

INSTRUCTIONS FOR SCHEDULE B

Effective August 30, 2005, taxpayers relocating to premises within an Industrial Business Zone established pursuant to section 22-626 of the Administrative Code for which a binding contract to purchase or lease was entered into by the taxpayer after June 30, 2005 MAY NOT take the relocation credit provided on this schedule for industrial employment opportunities but are entitled to a new one time credit for tax years beginning after December 30, 2005. See Administrative Code §§11-604.14 and 11-604.17-b as added by Chapter 635 of the Laws of 2005 and Schedule C below.

Corporations subject to the General Corporation Tax are allowed a credit against the tax for certain costs incurred in relocating commercial or industrial employment opportunities to New York City from an area outside the State of New York. In order to be eligible for this credit, a taxpayer must relocate to the City a minimum of ten such employment opportunities. The relocation costs for which the credit may be claimed are those incurred during the tax year in connection with employment opportunities relocated to the City during the tax year.

The allowable credit is based upon "employment opportunity relocation costs" incurred by the taxpayer during its taxable year, but may not exceed a maximum of:

- (a) \$300 for each commercial employment opportunity; and
- (b) \$500 for each industrial employment opportunity, relocated to the City from an area outside the State.

The relocation costs credit may be taken by the taxpayer in whole or in part in the year in which the employment opportunities are relocated by such taxpayer or in either of the two years succeeding such event.

For purposes of the credit, "employment opportunity relocation costs" means:

- a) the costs incurred by the taxpayer in moving furniture, files, papers and office equipment into the City from a location outside the State;
- the costs incurred by the taxpayer in moving and installing machinery and equipment into the City from a location outside the State;

- the costs of installing telephones and other communication equipment required as a result of the relocation to the City from a location outside the State;
- the cost incurred in the purchase of office furniture and fixtures required as a result of the relocation to the City from a location outside the State; and
- e) the cost of renovation of the premises to be occupied as a result of the relocation, provided, however, that such renovation costs shall be allowable only to the extent that they do not exceed seventy-five cents per square foot of the total area utilized by the taxpayer in the occupied premises.

OTHER DEFINITIONS:

- a) "Employment opportunity" means the creation of a full-time position of gainful employment for an industrial or commercial employee and the actual hiring of such employee for the position.
- b) "Industrial employee" means one engaged in the manufacturing or assembling of tangible goods or the processing of raw materials.
- "Commercial employee" means one engaged in the buying, selling or otherwise providing of goods or services other than on a retail basis.
- d) "Retail" means the selling or otherwise disposing of tangible goods directly to the ultimate user or consumer.
- e) "Full-time position" means a position of gainful employment where the number of hours worked by the employee is not less than 30 hours during any given work week.

Form NYC-9.6 - 2014 Page 4

SCHEDULE C Industrial Business Zone Credit (Administrative Code Section 11-604.17-b)

1. Location(s) of business operations continuously during the 24 months immediately preceding relocation

PROPERTY LOCATION							
Street Address	City & State	Zip Code					

- 2. Date(s) of relocation _____
- Address of business operations in the Industrial Business Zone

PROPERTY LOCATION								
Street Address	Zip Code							
Description of Business:								
Number of employees working at least 35 hours per week	X \$1,000 =	5.						
Number of employees working at least 15 hours but less than 35 hours per week	X 1/2 =0X \$1,000 (see instr.)	6.						
Total of lines 5 and 6		7.						
Relocation costs incurred by the taxpayer (see instructions): a. cost of moving furniture, files, papers and office equipment		Ва.						
b. cost of moving and installing machinery and equipment		8b						
c. cost of installing telephones and other communication equipment re	quired as a result of relocation	8c.						
d. Cost of floor preparation		Bd						
e. Other (description and costattach rider if needed):								
		Be						
	{	Be						
Total (lines 8a-8e)		9.						

INSTRUCTIONS FOR SCHEDULE C

For taxable years beginning on or after January 1, 2006, an eligible business that first enters into a binding contract on or after July 1, 2005 to purchase or lease eligible premises to which it relocates is allowed the industrial business zone tax ("IBZ") credit, a one-time credit to be credited against its GCT liability or refunded without interest to the extent it exceeds the taxpayer's GCT liability calculated without that credit. The amount of the credit is \$1,000 per full-time employee, provided that the amount of the credit may not exceed the lesser of the actual relocation costs or \$100,000. See Ad. Code Sec. 11-604.17-b, as added by Chapter 635 of the Laws of 2005.

For purposes of this credit, the following definitions apply:

- 1. "eligible business" means any business subject to GCT that (1) has been conducting substantial business operations and engaging primarily in industrial and manufacturing activities at one or more locations within the City or outside New York State continuously during the 24 consecutive full months immediately preceding relocation, (2) has leased the premises from which it relocates continuously during the 24 consecutive full months immediately preceding relocation, (3) first enters into a binding contract on or after July 1, 2005 to purchase or lease eligible premises to which the business will relocate, (4) will be engaged primarily in industrial and manufacturing activities at the eligible premises, and (5) does not receive benefits under the REAP or Lower Manhattan REAP Program or through a grant program administered by the Business Relocation Assistance Corporation or through the New York City Printers Relocation Fund grant.
- "eligible premises" means premises located entirely within an industrial business zone. For any eligible business, an industrial business zone credit will not be granted with respect to more than one eligible premises.
- "industrial business zone" means an area within New York City established pursuant to section 22-626 of the Administrative Code.
- 4. "industrial and manufacturing activities" means activities involving the assembly of goods to create a different article, or the processing, fabrication, or packaging of goods. Industrial and manufacturing activities shall not include waste management or utility services.

SPECIFIC LINE INSTRUCTIONS

Line 2: "relocation" means the physical relocation of furniture, fixtures, equipment, ma-

chinery and supplies directly to an eligible premises, from one or more locations of an eligible business, including at least one location at which such business conducts substantial business operations and engages primarily in industrial and manufacturing activities. For purposes of determining the "date of relocation", enter the earlier of (1) the date of the completion of the relocation to the eligible premises, or (2) ninety days from the commencement of the relocation to the eligible premises.

Lines 5 and 6:

The amount of the credit is calculated based on the number of "full-time employees." "Full-time employee" means (1) one person gainfully employed in an eligible premises by an eligible business where the number of hours required to be worked by such person is not less than 35 hours per week; or (2) two persons gainfully employed in an eligible premises by an eligible business where the number of hours required to be worked by each such person is more than fifteen hours per week but less than 35 hours per week. The number of full-time employees for purpose of completing lines 5 and 6 is the average number of full-time employees, calculated on a weekly basis, employed in the eligible premises by the eligible business in the fifty-two week period immediately following the earlier of (1) the date of the completion of the relocation to eligible premises or (2) ninety days from the commencement of the relocation to the eligible premises. This credit must be taken in the taxable year in which such fifty-two week period ends.

Line 5:

Enter the average number of employees working not less than 35 hours per week.

Line 6:

Enter the average number of employees working more than 15 hours but less than 35 hours per week. If after multiplying by 1/2, the number is not a whole number, round down to the whole number.

Line 8

"Relocation costs" means costs incurred in the relocation of the furniture, fixtures, equipment, machinery and supplies, including, but not limited to, the cost of dismantling and reassembling equipment and the cost of floor preparation necessary for the reassembly of the equipment. Relocation costs include only such costs that are incurred during the ninety-day period immediately following the commencement of the relocation to an eligible premises. Relocation costs do not include costs for structural or capital improvements or items purchased in connection with the relocation.



NEW YORK CITY DEPARTMENT OF FINANCE

SCHEDULE OF NEW YORK CITY DEPRECIATION ADJUSTMENTS

DO NOT USE THIS FORM TO REPORT ADJUSTMENTS RELATING TO BONUS DEPRECIATION ALLOWED BY IRC SECTION 168(k) OR THE SPECIAL DEPRECIATION ADJUSTMENTS FOR CERTAIN SPORT UTILITY VEHICLES. USE FORM NYC-399Z.

For CALENDAR YEAR <u>2014</u> or FISCAL YEAR beginning	and ending
Name (Print or Type) HIDE GCT TC TWO	EMPLOYER IDENTIFICATION NUMBER 0 0 0 0 0 0 0 2
 ▲ Federal Form 4562 must accompany this form. ▲ This schedule must be attached to your applicable New York City tax return. ▲ See instructions on back. 	OR SOCIAL SECURITY NUMBER

SCHEDULE A	Co	Computation of allowable New York City depreciation for current year					Atta	ach rider	if necessary
Α	В	С	D	Е	_		G	Н	I
Description	Class of	Date Placed	Cost	Accumulated NYC	Federal ACRS	_	hod of	Life	Allowable
of	Property	in Service:	or	Depreciation Taken	Deduction	-	ing NYC	or	New York City
Property	(ACRS)	mm-dd-yy	Other Basis	in Prior Years		Dep	eciation	Rate	Depreciation
Food Processors	15	01-01-06	3,625,000	1,795,882	186,236	9	S/L	17	213,235
Packing Equipment	10	01-01-08	3,625,000	1,553,571	307,069	9	S/L	14	258,929
Shipping Equipment	10	01-01-10	3,625,000	1,035,714	307,269	9	S/L	14	258,929
Computers	5	01-01-13	3,625,000	0	669,370	0	S/L	7	518,907
1. Total columns D, E	E, F, and	11	14,500,000	4,385,167	1,469,944				1,250,000

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions on back.)

For each item of property listed below, determine the difference between federal ACRS and New York City depreciation used in the computation of federal and New York City taxable income in prior years.

If ACRS deduction exceeds New York City depreciation, subtract column E from column D and enter in column F.

•	it inew York City dep	preciation exceeds	ACHS, subtract	column D from	column E and enter in col	umn G.

Α	В	С	D	E	F	G
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total ACRS Deduction Taken	Total NYC Depreciation Taken	Adjustment (D <i>minus</i> E)	Adjustment (E <i>minus</i> D)
2. Total excess ACR	S deduc	tions over	NYC depreciation deduct	ions (see instructions)		

- **2.** Total excess ACRS deductions over NYC depreciation deductions (see instructions) .. \bot
- 3. Total excess NYC depreciation deductions over ACRS deductions (see instructions)

SCHEDULE C Computation of adjustments to New York City income								
	A. Federal	B. New York City						
4. Enter amount from Schedule A, line 1, column F	1,469,944							
5. Enter amount from Schedule A, line 1, column I		1,250,000						
6. Enter amount from Schedule B, line 2								
7. Enter amount from Schedule B, line 3								
8. Totals: column A, lines 4 and 7; column B, lines 5 and 6	1 400 044	1,250,000						

Enter the amount on line 8, column A, the federal adjustment, as an addition and the amount on line 8, column B, the New York City adjustment, as a deduction on the applicable New York City return.

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SCHEDULES C, D, F AND G - ATTACHMENT TO FORM NYC-3A COMBINED GENERAL CORPORATION TAX RETURN

2014

(For Reporting Corporations and/or situations in which Form NYC-3A/B is not required - See instructions)

For CALENDAR YEAR 2014 or FISCAL YEAR beginning Name of Subsidiary:	2014, and ending Employer Identification Number of Subsidiary:
GREE TC TWO SUB1	
Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation
rame of Heperang Corporation.	

A		В	С	D	E	F	G
DESCRIPTION OF SUBSIDIARY CAPITAL		% of Voting	Average	Liabilities Directly or In-	Net Average Value	Issuer's	Value Allocated
LIST EACH ITEM USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	Stock Owned	Value	directly Attributable to Subsidiary Capital	(column Č minus column D)	Allocation Percentage	to NYC (column E x column F
		%				%	
	E (including items on ride 3, schedule C, lines 1,2,a	·					

SCHEDULE D Investment Capital Information										
Α	В	С	D	E	F	G				
DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	No. of Shares or Amount of Securities	Average Value	Liabilities Directly or Indirectly Attributable to Investment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)				
Corporation X	100,000	6,294,795	1,764,023	4,530,772	38.50 %	1,744,347				
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2,3,and 4) 1.		6,294,795	1,764,023	4,530,772		1,744,347				
Cash - To treat cash as investment capital, you must include it on (transfer to NYC-3A/B, schedule D, line 6)		1,000	0	1,000						
3.Investment capital (total of lines 1E and 2E)			3.	4,531,772						

Form NYC-3A/ATT - 2014 Page 2

SCHEDULE F Salaries and Compensation of Stockholders Information

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received
Alex Doe, USA, 10001	000-00-0019	Treasurer	128,917
I. Total (transfer to NYC-3A/B, schedule F, line 1)	128,917		

SCHEDULE G Business Location Information (Attach rider if necessary)

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Comple	ete Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 458 Oak Street		6 500	Performing Arts	100	750	Teach dance	
New York	STATE NY	10023	6,500	Penoming Arts	100		
NUMBER AND STREET	I						
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total			6,500		100	750	

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.



·	e Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties	
NUMBER AND STREET 60 Any Street		10,000	Performing Arts	1	816	Teach		
Anytown	STATE TX	78621	.,	,		010	dance	
NUMBER AND STREET								
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
Total			10,000		1	816		



NEW YORK CITY DEPARTMENT OF FINANCE

NYC -399Z

Finance

DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

SCHEDULE A1	Com	putation	Attach rider if necessary					
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	Allowable New York City Depreciation
Machinery	15	01-01-14	4,500,000	0	1,630,000	S/L	15	300,000
1a. Total columns D, E	, F, and	1	4,500,000	0	1,630,000			300,000

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions on back.)

SCHEDULE A2	Cor	mputatio	y vehicles	Attach rider if necessary				
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	Life or Rate	Total Allowable New York City Deductions
1b. Total columns D, E,	E and							
ib. Iolai columns D, E,	r, and	1						

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Form NYC-399Z Page 2

For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years. A If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F. If New York City deduction exceeds federal, subtract column D from column E and enter in column G.

Α	В	С	D	E	F	G
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D <i>minus</i> E)	Adjustment (E <i>minus</i> D)
	(ACH3)	mm-da-yy		,	, , ,	, ,

3.	Total excess NYC deductions over federal deductions (see instructions)	

SCHEDULE C Computation of adjustments to New York City income									
	A. Federal	B. New York City							
4. Enter amount from Schedule A1, line 1a, column F4.	1,630,000								
5. Enter amount from Schedule A1, line 1a, column I5.		300,000							
6a. Enter amount from Schedule A2, line 1b, Column F6a.									
6b. Enter amount from Schedule A2, line 1b, Column I6b.									
7a. Enter amount from Schedule B, line 27a.									
7b. Enter amount from Schedule B, line 3 7b.									
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.8.	1,630,000	300,000							

Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instr.)

GENERAL INFORMATION



The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal

property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real property acquired to replace property damaged or destroyed in the attacks on the World Trade Center on September 11, 2001. For New York City tax purposes, property that qualifies as both "qualified property" and "qualified New York Liberty Zone property" will be eligible for enhanced depreciation and IRC §179 benefits as "qualified New York Liberty Zone property."





SCHEDULES C, D, F AND G - ATTACHMENT TO FORM NYC-3A COMBINED GENERAL CORPORATION TAX RETURN

2014

(For Reporting Corporations and/or situations in which Form NYC-3A/B is not required - See instructions)

For CALENDAR YEAR 2014 or FISCAL YEAR beginning Name of Subsidiary:	2014, and ending Employer Identification Number of Subsidiary:
ACME TC TWO SUB2	0 0 = 0 0 0 0 0 1
Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation
HIDE GCT TC TWO	0 0 0 0 0 0 0

SIDIARY CAPITAL MPLOYER IDENTIFICATION NUMBER 3-33333333	% of Voting Stock Owned	Average Value	Liabilities Directly or In-	Net Average Value		
NUMBER		Value			Issuer's	Value Allocated
3-3333333			directly Attributable to Subsidiary Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)
	80.00 %	6,250,000	1,095,000	5,155,000	47.53 %	2,450,172
•	·	6,250,000	1,095,000	5,155,000		
(chedule C, lines 1,2,a		chedule C, lines 1,2,and 3) 1. 6,250,000	chedule C, lines 1,2,and 3) 1. 6,250,000 1,095,000	chedule C, lines 1,2,and 3) 1. 6,250,000 1,095,000 5,155,000	6 250 000 1 095 000 5 155 000

SCHEDULE D Investment Capital Information										
Α	В	С	D	E	F	G				
DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	No. of Shares or Amount of Securities	Average Value	Liabilities Directly or Indirectly Attributable to Investment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)				
Corporation Y	200,000	10,000,000	1,000,000	9,000,000	47.50 %	4,275,000				
Corporation Z	500,000	9,533,130	184,849	9,348,281	89.59	8,375,125				
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2,3,and 4)1.		19,533,130	1,184,849	18,348,281		12,650,125				
Cash - To treat cash as investment capital, you must include it on (transfer to NYC-3A/B, schedule D, line 6)		450,000	0	450,000						
3.Investment capital (total of lines 1E and 2E)			3.	18,798,281						

Form NYC-3A/ATT - 2014 Page 2

SCHEDULE F Salaries and Compensation of Stockholders Information

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Receive	ed
1 Total (transfer to NYC-3A/B, schedule F, line 1)		1		

SCHEDULE G Business Location Information (Attach rider if necessary)

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Comple	ete Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
768 Elm Street			42.000	Sales	105	950,000	Coloo
Brooklyn	STATE NY	11201	43,000	Sales	105	930,000	Sales
NUMBER AND STREET	l						
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total			43,000		105	950,000	

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.



Complete	e Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 61 Any Street			50,000	Crop Production	225	1,073,917	Crop Production
_{СІТҮ} Anytown	STATE TX	78621	,		223	1,070,017	Production
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total		-	50,000		225	1,073,917	



utility vehicles, not Schedule A1. See instructions.

DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR 2014 or FISCAL YEAR beginning and ending

Name (Print or Type)

ACME TC TWO SUB2

EMPLOYER IDENTIFICATION NUMBER

0 0 0 0 0 0 1 3

Federal Form 4562 must accompany this form.

A This schedule must be attached to your applicable New York City tax return.

A See instructions on back.

A Use Schedule A2 to report modifications to the deductions for certain sport

SCHEDULE A1	Com	putation	of allowable New	York City depred	ciation for currer	nt year	Attach	rider if necessary
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	Allowable New York City Depreciation
Computers	5	01-01-13	10,795	2,150	3,598	S/L	5	2,150
Telephones	5	01-01-10	15,000	4,384	4,002	S/L	7	2,142
1a. Total columns D, E	, F, and	I	25,795	6,534	7,600			4,292

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions on back.)

SCHEDULE A2	Coi	Computation of NYC deductions for current year for sport utility vehicles Attach rider if necessary				ider if necessary		
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	Life or Rate	Total Allowable New York City Deductions
1b. Total columns D, E,	F, and	l						

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Form NYC-399Z Page 2

SCHEDULE B Disposition adjustment Attach rider if necessary For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years.

If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F.

3. Total excess NYC deductions over federal deductions (see instructions)

▲ If New York City deduction exceeds federal, subtract column D from column E and enter in column G.

A	B Class of	C Date Placed	D	Е	F	G
Description of Property	Property (ACRS)	in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D <i>minus</i> E)	Adjustment (E minus D)
Total excess fee	deral ded	uctions ov	er NVC deductions (see i	nstructions)		

SCHEDULE C Computation of adjustments to New	York City income	
	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F4.	7,600	
5. Enter amount from Schedule A1, line 1a, column I5.		4,292
6a. Enter amount from Schedule A2, line 1b, Column F6a.		
6b. Enter amount from Schedule A2, line 1b, Column I6b.		
7a. Enter amount from Schedule B, line 27a.		
7b. Enter amount from Schedule B, line 3 7b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.8.	7,600	4,292

Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instr.)

GENERAL INFORMATION



The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal

property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real property acquired to replace property damaged or destroyed in the attacks on the World Trade Center on September 11, 2001. For New York City tax purposes, property that qualifies as both "qualified property" and "qualified New York Liberty Zone property" will be eligible for enhanced depreciation and IRC §179 benefits as "qualified New York Liberty Zone property."

00621491

GCT Test Case Three

Begins on the next page

Taxpayer name	ANYW GCT TC THREE
EIN	00-000003
Primary Form	NYC-3L
Associated Form(s)	None
Attachments	None
Purpose of test	Generic Form
Other instructions	None

NEW YORK CITY DEPARTMENT OF FINANCE **GENERAL CORPORATION TAX RETURN**

20	4	4

		Finance									_ (Check box if you	ı ara filin	~
		For CALENDAR	YEAR 2014 or FISC	CAL YEAR beginning		_ 2014 and e	ending					52- 53-week ta		
		Amended	return	Final return Ch	neck box if the co	poration ha	s ceased o	operat	ions.			special short period See Instructions)	return.	
		Check box	x if a pro-forma fe	ederal return is atta	ched	Check bo	x if you cla	aim ar	ny 9/11/0	1-rela	,	tax benefits. (S	ee Inst.))
		Enter 2-charact	ter special conditi	on code, if applicabl	e. (See instructio	ns): A	В							
		Name	ANYW GCT TO	THREE						Ta	xpayer's Er	nail Address:		
		In Care Of						- <u> </u>	oppys	eed	@FI.com	l		
		Address (numbe	er and street)	NIV OTDEET				$-\parallel_{\vdash}$	EMF	PLOYI		FICATION NUM	BER_	_
		City and State		NY STREET		Zin Code		_ L	0 0	-	0 0	0 0 0	0 3)
		,		TOWN, NY		Zip Code 1	0006	_ E	BUSINES	COD	E NUMBER	AS PER FEDERA	L RETURI	N
		Business Teleph	one Number 888-5	555-1212	Date business beg	an in NYC 08 /	/01/1985	;		5	2 2	2 9 3		
		SCHEDU	LE A Compu	utation of Tax -	BEGIN WITH SCHEDUL	E B ON PAGE 3.	COMPLETE AL	L OTHE	R SCHEDUL	ES. TR			SCHEDULE	Α.
		A. Payment	Amount being	paid electronically	y with this return	١				A .	—— Р	ayment Amount 347,26	64	
1.	Allocated net incom	ne (from Sche	edule B, line 2	7) 1.	38,	834,479	х	.0885	1			3,436,8	51	_
2a.	Allocated capital (fr	om Schedule	e E, line 14)	2a.	495,	262,222	x	.0015	2a	.		742,89	93	
2b.	Total allocated capit	al - Cooperati	ve Housing Co	rps 2b.			x	.0004	2b					
2c.	Cooperatives - ent	er: BORO		BLOCK		LO1								
3.	Alternative Tax (from	m Alternative	Tax Schedule	on page 2) (see	e instructions)				;	3.		514,99	97	
4.	Minimum tax (see i	nstructions)	- NYC Gros	s Receipts:		0]		4	١.	-	2	25	
5.	Allocated subsidiary	capital (<i>see ir</i>	nstructions)	5.		0	X .0007	5		5.			0	_
6.	Tax (line 1, 2a, 2b,	3 or 4, which	ever is larges	t, <i>PLUS</i> line 5)			_ 		(S.		3,436,8	51	
7.	UBT Paid Credit (a	ttach Form №	IYC-9.7)						7	7.				_
8a.	REAP Credit (attac	h Form NYC	:-9.5)						88	a				
8b.	LMREAP Credit (a	ttach Form N	YC-9.8)						81).				
9a.	Real Estate Tax Esca	alation, Emplo	yment Opportu	nity Relocation an	nd IBZ Credits (attach Fo	rm NYC-9	9.6)	98	a				
9b.	Biotechnology Cred	dit <i>(attach Fo</i>	rm NYC-9.10)						91).	-			
10.	Net tax after credits	s (line 6 less	total of lines 7	, 8a, 8b, 9a and	9b)				10).		3,436,8	51	
11.	First installment of	estimated tax	x for period fol	lowing that cove	red by this re	turn:								
	(a) If application fo	r extension h	as been filed, e	enter amount fror	m line 2 of For	m NYC-E	XT		11a	a.				
	(b) If application fo	r extension h	as not been file	ed and line 10 ex	ceeds \$1,000,	enter 25°	% of line	10	111).		859,2°	13	
12.	Sales tax addback p	er Admin. Cod	de §11-604.12(d	c) and 11-604.17a	a(c) (see instru	ctions)			12	2.				
13.	Total of lines 10,11a,	11b and 12							13	3.		4,296,06	64	
14.	Prepayments (from	Prepaymen	ts Schedule, p	age 2, line G) (s	see instruction	s)			14	١.		4,000,00	00	
15.	Balance due (line 1	3 less line 1	4)						15	5.		296,06	64	
16.	Overpayment (line	14 less line 1	13)						16	6.				
17a.	Interest (see instru	ctions)			17a		50	0,000)					
17b.	Additional charges	(see instruct	ions)		17b		•	1,200)					
17c.	Penalty for underpa	ayment of es	timated tax (at	tach Form NYC-2	222) 17c									
18.	Total of lines 17a, 1	7b and 17c .							1	8.		51,20	00	
19.	Net overpayment (ine 16 less li	ne 18)						1	9.				
20.	Amount of line 19 t	o be: (a) Ref	unded - 🗌 Di	rect deposit - fill o	out line 20c	OR 🗌	Paper ch	neck	20	a.				
		(b) Cre	dited to 2015	estimated tax					20	b.				
20c.	•	 	Account				COUNT TY							
	Number 1 1 1		Number			Checking	g ∐ Sa	avings	· 🔲					
21.	TOTAL REMITTAN	ICE DUE (se	e instructions)						2	1.		347,26	64	

100.00 %

29.

Fori	n NYC-3L - 2014 NAME: ANTW GOT TO THINEE EIN: 00-0000003		P	age 2
S	CHEDULE A - Continued Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDU	LES. TRANSFE	R APPLICABLE AMOUNTS TO SCHEDULE A.	
21a.	Issuer's allocation percentage (from Schedule E, line 15)	21a.	71.79 %	
22.	NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1. THIS LINE MUST BE COMPLETED (see instr.)	22.	0	
23.	Federal return filed: ☑ 1120 ☐ 1120S ☐ 1120F ☐ 1120-RIC ☐ 1120-REIT ☐ 1120H ☐ Other/None			
24.	Gross receipts or sales from federal return	24.	0	
25.	EIN of Parent Corporation			
26.	Total assets from federal return	26.	250,306,361	
27.	EIN of Common Parent Corporation			
28.	Compensation of stockholders (from Sched. F, line 1)	28.	0)

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax		400,000
B. Payment with Declaration, Form NYC-400 (1)	03-17-2014	1,500,000
C. Payment with Notice of Estimated Tax Due (2)	06-16-2014	2,100,000
D. Payment with Notice of Estimated Tax Due (3)		
E. Payment with extension, Form NYC-EXT		
F. Overpayment from preceding year credited to this year		
G. TOTAL of A through F (enter on Schedule A, line 14)		4,000,000

Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 100%

ALTERNATIVE TAX SCHEDULE	Refer to page 7 of instructions before computing	the alternative tax.
Net income/loss (See instructions)	1. \$	38,834,479
Enter 100% of salaries and compensation for the taxable year paid to stockholders owni		0
Total (line 1 plus line 2)		38,834,479
Statutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must		40,000
Net amount (line 3 minus line 4)	5. \$	38,794,479
15% of net amount (line 5 x 15%)		5,819,172
Investment income to be allocated (amount on Schedule B, line 23b x 15%. Do not Enter "0" if not applicable.)	enter more than the amount on line 6 above.	
Business income to be allocated (line 6 minus line 7)		5,819,172
Allocated investment income (line 7 x investment allocation % from Schedule. D, lin	9. \$	
Allocated business income (line 8 x business allocation % from Schedule H, line 5)		5,819,172
Taxable net income (line 9 plus line 10)		5,819,172
Tax rate	12.	8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3	13. \$	514,997



29.

Form NYC-3L - 2014 NAME: ANYW GCT TC THREE EIN: 00-0000003 Page 3

SCHEDULE B Computation and Allocation of Entire Net Income

4	Foderal toyable income before not energing loss deduction and energial deductions (see	inaturations) 1	42.744.000
	Federal taxable income before net operating loss deduction and special deductions (see it	·	43,714,092
2.	Interest on federal, state, municipal and other obligations not included in line 1 about 1 abo		420.207
3.	Deductions directly attributable to subsidiary capital (attach list) (see instructions)		120,387
4.	Deductions indirectly attributable to subsidiary capital (attach list) (see instructions		
	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (' ' '	
5b.	NYC General Corporation Tax deducted on federal return (see instructions)	5b.	
6.	New York City adjustments relating to (see instructions):		
	(a) Sales and compensating use tax credit		
	(b) Employment opportunity relocation costs credit and IBZ credit	6b.	
	(c) Real estate tax escalation credit	6с.	
	(d) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399	<i>DZ</i>) 6d.	
7.	Additions:		
	(a) Payment for use of intangibles	7a.	
	(b) Domestic Production Activities Deduction (see instructions)	7b.	
	(c) Other (see instructions) (attach rider)	7с.	
8.	Total additions (add lines 1 through 7c)		43,834,479
	Dividends from subsidiary capital (itemize on rider) (see instr.)	5,000,000	
	Interest from subsidiary capital (itemize on rider) (see instructions)	5,000,000	
	Gains from subsidiary capital		
	50% of dividends from nonsubsidiary corporations (see instructions)		
	New York City net operating loss deduction (attach Form NYC-NOLD-GCT) (see instr.) 11.		
	Gain on sale of certain property acquired prior to 1/1/66 (see instructions)12.		
			C CODDODATIONS
	NYC and NYS tax refunds included in Sch. B, line 8 (see instructions)		S CORPORATIONS
14.	Also include on page 1, Sch. A, line 12 (see instr.)14.		see instructions
15.	Wages and salaries subject to federal jobs credit (attach federal		for line 1
	Form 5884 (see instructions)		
16.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules		
	(attach Form NYC-399 and/or NYC-399Z) (see instr.)		
	Other deductions: (see instructions) (attach rider)		5 000 000
	Total deductions (add lines 9a through 17)	H	5,000,000
	Entire net income (line 8 less line 18) (see instructions)	F	38,834,479
	If the amount in line 19 is not correct, enter correct amount here and explain on rider (s	see instr.) 20 .	
21.	Investment income - (complete lines a through h below) (see instructions)		
	(a) Dividends from nonsubsidiary stocks held for investment (see instructions)		
	(b) Interest from investment capital (include federal, state and municipal obligations) (include federal)	·	
	(c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for		
	(itemize on rider or attach Federal Schedule D)		
	(d) Income from assets included on line 3 of Schedule D	F	
	(e) Add lines 21a through 21d inclusive		
	(f) Deductions directly or indirectly attributable to investment income (attach list) (see	instructions) 21f.	
	(g) Balance (subtract line 21f from line 21e)	21g.	
	(h) Interest on bank accounts included in income reported on line 21d 21h.		
22.	New York City net operating loss deduction apportioned to investment income (attach i	rider) (see instr.) 22.	
	Investment income (line 21g less line 22)		
	Investment income to be allocated (see instructions)		
	Business income to be allocated (line 19 or line 20 less line 23b)		38,834,479
	Allocated investment income (line 23b multiplied by:% - Schedule D, line 2) (see		,,
	Allocated business income (line 24 multiplied by:		38,834,479
	Total allocated net income (line 25 plus line 26 (enter at Schedule A, line 1))		38,834,479
-1.	Total anodated not moonle (into 20 plus into 20 (enter at confedure A, into 1))		55,551,115



Form NYC-3L - 2014 NAME: ANY VV	GCTTCT	HKEE		E	IN: 00-000	0003				Pag	je
SCHEDULE C Subsidiar	y Capita	al and Al	location								
A		В	С		D		Е	F		G	_
DESCRIPTION OF SUBSIDIARY CAPIT		% of Voting	Average		ies Directly or In-		Average Value	Issuer's		lue Allocated	
LIST EACH ITEM EMPLOYER IDENT (USE RIDER IF NECESSARY) NUMBER		Stock Owned	Value		ly Attributable to sidiary Capital		umn C minus column D)	Allocation Percentag		to NYC nn E x column	ı F)
Foreign Finance Corp n/a		90.00%	194,635,0	81	0	1	94,635,08	0.00 9	6		
3 1			, ,								
1. Total Cols C, D and E (including iter	ns on ride	r) 1.	194,635,08	81	0	1	94,635,08	1			
2. Total Column G - Allocated subsidia		_	<u> </u>		A, line 5						
					<u>´</u> ¬						_
	_	T -	nd Alloca								_
Α	В	С			E		F	G		Н	
DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY	No. of Shares or Amount of	Average Value		Directly or Attributable	Net Average (column C minus		Issuer's Allocation	Value Allo to N		Gross Incor from	ne
(USE RIDER IF NECESSARY)	Securities			nent Capital	,	,		(column E x	column F)	Investmen	nt
							%				
 Totals (including items on rider) 											
2. Investment allocation percentage (line 1G	divided by line	1E rounded to t	he nearest one hun	dredth of a p	percentage point)	2.	%				
3. Cash - (To treat cash as investment capital, you must include it on this line.)	3.										
4. Investment capital (total of lines 1E and			le F line 10)	4							
Throughter (total of lines 12 and	d OL OINO	on concaa	10 2, 11110 10)								
SCHEDULE E Compu	ıtation	and Allo	ocation of	Capi	tal						_
Basis used to determine average value in column C. Che	eck one. (Atta	ch detailed sch	edule.)								
X - Annually - Semi-annually	- Qua	arterly									
				LUMN A ning of Ye		COLUN End of				JMN C ge Value	
- Monthly - Weekly	Dail	У						-		_	_
Total assets from federal return				488,245		250,306		1.		397,303	
2. Real property and marketable securiti				000,000) 1	10,000	,000	2.		000,000	_
3. Subtract line 2 from line 1				000,000	1 7	00,000	000	3. 4.		397,303	_
4. Real property and marketable securities at fair5. Adjusted total assets (add lines 3 and					<u>' </u>	00,000	,000	5.		397,303	_
 Total liabilities (see instructions) 							0	6.		0	_
7. Total capital (column C, lir									689,8	397,303	
8. Subsidiary capital (Sc			,						194,0	635,081	
Business and investm	ent capital	(line 7 less	line 8) (see in	struction	s)			9	495,2	262,222	
10. Investment capital (So			•						405	200 000	
11. Business capital (line									495,2	262,222	
12. Allocated investment of13. Allocated business ca	capital (line	10 X	100.00 % 5	from Sch	nedule D, line	92)		. 12.	105 '	262,222	_
13. Allocated business ca						-				262,222	
15. Issuer's allocation pero		•		, ,				. 14.	700,2	-02,222	_
rounded to the nearest								. 15		71.79	9
		·	- ·		-		•				
SCHEDULE	= Cer	tain Sto	ockholder	S							
Include all stockholders owning in ex					compensation in	cludina con	nmissions				
								Salary	& All Othe	er Compensa	atic
Name, Country and US Zi	ip Code (Atta	ach rider if ne	ecessary)	Socia	l Security Num	ber	Official Title			n Corporation	
									,,	- /	_
											_
								1			

EIN: _00-0000003 NAME: ANYW GCT TC THREE Form NYC-3L - 2014

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SCHEDULE G Complete this schedule if business is carried on both inside and outside NYC

List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, ex-

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
UMBER AND STREET							
ITY	STATE	ZIP	-				
UMBER AND STREET							
TY	STATE	ZIP	-				
JMBER AND STREET	I						
TY	STATE	ZIP					
JMBER AND STREET							
TY	STATE	ZIP					
Total							

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary)

brooding chief, papilo warehouse, certained, etc., and number of employees, salaries and dates at each research. I taken has a new paper of employees, salaries and dates at each research.							
Complete Addres	s		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total							

SCHEDULE H	Business Allocation - s	ee instructions before	completing this schedule

1.	Did you make an election to use fair market value in the property factor?		Yes	
			i .	

∐ No
YWHERE
_

1C.	Inventories owned1	C.		1C.		
1d.	Tangible personal property owned (see instructions)10	d.		1d.		
1e.	Tangible personal property rented - multiply by 8 (see instr.)	e.		1e.		
1f.	Total	1f.		1f.		

1g.	Percentage in New York City (column A divided by column B)	%

Э.	Torontago in the Tork Oily (Goldmit / Calvided by Coldmit B)	a. I	, , ,
h.	Multiply line 1g by 13.51	lh.	

	Receipts in the regular course of business from:		
2a.	Sales of tangible personal property where shipments		
	are made to points within New York City 2a.		
2b.	All sales of tangible personal property	2b.	
2c.	Services performed	2c.	
2d.	Rentals of property	2d.	
	Royalties	2e.	
	Other business receipts	2f.	
•	Table	2a	

2 g.	10tal	j.	
2h.	Percentage in New York City (col. A of line 2g divided by col. B)	ì.	%
2 i.	Multiply line 2h by 73	i.	

41.	Waltiply III 6 211 by 70			
	Wages, salaries and other compensation of employees,	32		
	except general executive officers (see instructions) 3a.	Ja.		

	except general executive officers (see instructions) 3a.	Ja.	
3b.	Percentage in New York City (column A divided by column B)	3b.	9
•	M 10 1 10 10 10 10 10 10 10 10 10 10 10 1	•	

JD.	referringe in New York City (column A divided by column b)	JD.	
3c.	Multiply line 3b by 13.5	3c.	
	Weighted Factor Allocation		

4a.	Add lines 1h, 2i and 3c	
4b.	Divide line 4a by 100 if no factors are missing. If a factor is missing, divide line 4a by the	
	total of the weights of the factors present. Enter as percentage. Round to the nearest	
		0

total of the weights of the factors present. Enter as percentage. Round to the nearest	
one hundredth of a percentage point	
Business Allocation Percentage	
Enter percentage from line 4h (If using Schedule Lenter percentage from part 1	100.00

Form NYC-3L - 2014 NAME: ANYW GCT TC THREE EIN: 00-0000003

Page	6

S	CHEDU	Business Allocation for Aviation Cor	oorations and Corporations	Operating V	essels
P	art 1 Busin	ess allocation for aviation corporations			
			AVERAGE FOR		
1	Aircraft arrival	s and departures1.	COLUMN A - NEW YORK CITY	COLUMN B - EVE	RYWHERE
1. 2.		percentage (column A divided by column B)			0/
3.	-	handled			%
3. 4.		percentage (column A divided by column B)			%
т. 5.	-	/enue			/6
6.		percentage (column A divided by column B)			%
7.	-	2,4 and 6			%
8.		ntage (line 7 divided by three rounded to the nearest one hundredth	of a percentage point) (enter on Schedule	H line 5) 8	%
	•	ss allocation for corporations operating vessels in fore		511, IIIIO 0) 0.	/0
	art z busine	ss allocation for corporations operating vessels in fore	NEW YORK OITY		
			COLUMN A - NEW YORK CITY TERRITORIAL WATERS	COLUMN B -	EVERYWHERE
1.	Aggregate nui	mber of working days1.			
2.	Allocation perce	ntage (column A divided by column B rounded to the nearest one hund	redth of a percentage point) (enter on Sche	edule H, line 5) 2.	%
s	CHEDULI	The following information must be entered for this retu	n to be complete. (REFER TO INSTRUCTION	IS BEFORE COMPLETI	NG THIS SECTION.)
1a.	New York City	principal business activity Investments			
1b.	Other significa	nt business activities (attach schedule, see instructions)			
2.	Trade name of	reporting corporation, if different from name entered on page 1 $_$			
3.	Is this corpora	tion included in a consolidated federal return?		🗌 YI	ES X NO
	If "YES", give	parent's name	EIN		
4.	Is this corpora	tion a member of a controlled group of corporations as defined in	enter here and on page IRC section 1563,	2, line 25	
	disregarding a	ny exclusion by reason of paragraph (b)(2) of that section?		\(\sqrt{Y}	ES X NO
	If "YES", give o	ommon parent corporation's name, if any	EINenter here and on page	2 line 27	
5.		al Revenue Service or the New York State Department of Taxation		2, 1116 21	
	corrected any	taxable income or other tax base reported in a prior year, or are y	ou currently under audit?	🗆 Y	ES X NO
	If "YES", by wh	nom? Internal Revenue Service S	ate period(s): Beg.:	End.:	MMDDYY
				Fnd ·	
			ate period(s): Beg.:		MMDDYY
6.	If "YES" to que	estion 5, has Form(s) NYC-3360 (Report of Federal/State Change	in Tax Base) been filed?	L Y	ES NO
	7.	Did this corporation make any payments treated as interest in the co			
		owning directly or indirectly, individually or in the aggregate, more outstanding capital stock? If "YES", complete the following (if more standard or stock) and the standard or stock of the standard or standar	e than 50% of the corporation's issued a ore than one, attach separate sheet)	and \ \ Y	ES X NO
		Shareholder's name:			
		Interest paid to Shareholder: Total Indebtedness to shareh			
	0	Was this corporation a member of a partnership or joint venture			
		If "YES", attach schedule listing name(s) and Employer Identification	ation Number(s).		ES 🔼 NO
		At any time during the taxable year, did the corporation have an intellocated in NYC or a controlling interest in an entity owning such	real property?	L Y	ES X NO
		a) If "YES" to 9, attach a schedule of such property, indicating the address, borough, block and lot number.			
		 b) Was any NYC real property (including a leasehold interest) or or property acquired or transferred with or without consideration 			ES NO
		c) Was there a partial or complete liquidation of the corporation?			
i		d) Was 50% or more of the corporation's ownership transferred during the $\ensuremath{\text{ta}}$	x year, over a three-year period or according to	o a plan? 🔲 Y	ES NO
:	11.	If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax R	eturn (Form NYC-RPT) filed?	🗆 Y	ES NO
į	12.	If "NO" to 11, explain:			
!	13.	Does the corporation have one or more qualified subchapter S s			ES X NO
	11. 12. 13.	If "YES": Attach a schedule showing the name, address and EIN, the QSSS filed or was required to file a City business income ta:		r	
	14.	If a federal return was filed on Form 1120S, enter the number of	,		
	15.	Does this taxpayer pay rent greater than \$200,000 for any prem	· · · · · · · · · · · · · · · · · · ·		
•		96th Street for the purpose of carrying on any trade, business, p If "YES", were all required Commercial Rent Tax Returns filed?.			
	16.	IT "YES", were all required Commercial Hent Tax Heturns filed?.			ES L NO

Form NYC-3L - 2014

NAME: ANYW GCT TC THREE EIN: 00-0000003

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SCHEDULE K	Federal Return Informa	tion

The following information must be entered for this return to be complete.

Enter on lines 1 through 10 in the Federal Amount column the amounts reported on your federal return or pro-forma Federal return. (See instructions)

Federal 1120 ▼ Federal Amount ▼ 43,834,479 Interest income 2 3. Other income 4. 43.834.479 5. Total income 5. 120,387 120,387

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

-	hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. Firm's Email Address: Address:								
SIGN HERE:	Signature of officer		Title CEO		Date 03-16-2	2015		ial Security Nur	nber or PTIN
PREPARER'S USE -> ONLY	Preparer's signature	Preparer's printed name Johnny App		Check if self- employed ✔	Date 02-17-2	2015	P 8 7	0 0 - 1	1 1 1
ONLY -	Appleseed Brothers CPAs A Firm's name (or yours, if self-employed)	123 Some Street, N			10006 ▲ Zip Code		Firm's Emplo	oyer Identificati	on Number
	= o (o. jearo, ii ooii omployou)	_ ,			<u> </u>				

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return.

Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.

The due date for the calendar year 2014 return is on or before March 16, 2015.

For fiscal years beginning in 2014, file on or before the 15th day of the 3rd month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564

REMITTANCES PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES

Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646
NEW YORK, NY 10008-3646

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563



GCT Test Case Four

Begins on the next page

Taxpayer name	GREA GCT TC FOUR
EIN	00-000006
Primary Form	NYC 3L
Associated Form(s)	NYC-S-CORP-ATT, NYC-9.7, NYC-9.8, NYC-9.10, NYC-399Z
Attachments	None
Purpose of test	Form NYC-3L with credit forms S Corp data converted to C Corp data for NYC Calculate Business Allocation Percentage and complete all related missing lines.
Other instructions	If you do not support one or more of the credit forms, you may submit this test case leaving the lines for the unsupported forms blank and calculate all following lines on Page 1.

2	01	4

		For CALENDAR Y	EAR 2014 o	r FISCAL YEAR	beginning		20	14 and en	ding _					box if you a	
		Amended re	turn	Fin	al return C	heck box if	the corpor	ation has	ceas	ed oner	ations			short period re	eturn.
				ma federal ret								01-rela	ated fede	structions) enefits. (Se	e Inst.)
		Enter 2-characte	•											(,
		Name GI	REA GC	TTC FOUR									axpayer's		
		In Care Of												 atomic.co	
		Address (number	and street)	36 ANY STI	RFFT						-	7		 TON NUMB	
		City and State		BOOMTOW			Zip	Code oo	062		0 0		0 0	 	0 6
		Business Telephor	aa Nii mhar	703-555-15		Date busin	ness began ir	n NYC			BUSINES	3		 R FEDERAL I	RETURN
								01/01/					• •	 •	
		SCHEDUL	E A Co	mputation	or lax	- BEGIN WITH	SCHEDULE B (ON PAGE 3. CO	OMPLET	TE ALL OT	HER SCHEDU	JLES. TF	RANSFER AP	AMOUNTS TO SO nt Amount	HEDULE A
		A. Payment	Amount b	eing paid ele	ectronical	ly with this	return					Α.			
1.	Allocated net incom	ne (from Sche	dule B, lir	ne 27)	1.					X .088	5 '	1.			
2a.	Allocated capital (fr	om Schedule	E, line 14	4)	2a.					X .001	5 2	а.			
2b.	Total allocated capital	al - Cooperativ	e Housin	g Corps	2b					x .000	4 21). 			
2c.	Cooperatives - ent	er: BORO			BLOCK	ζ		LOT							
3.	Alternative Tax (fro	m Alternative	Гах Sche	dule on pag	ge 2) <i>(se</i>	e instruc	tions)					3.			
4.	Minimum tax (see i	nstructions)	- NYC	Gross Rece	ipts:		500,00	00				4.			
5.	Allocated subsidiary	capital (<i>see ins</i>	structions	s)	5.				X .0	0075		5.			
6.	Tax (line 1, 2a, 2b,	3 or 4, whiche	ver is Iar	gest, <i>PLU</i> S	S line 5)							6.			
7.	UBT Paid Credit (a	ttach Form N	YC-9.7)									7.		1,332	2
8a.	REAP Credit (attac	h Form NYC-	9.5)								8	la.			
8b.	LMREAP Credit (at	ttach Form NY	′C-9.8)								8	b.		540	ס
9a.	Real Estate Tax Esca	alation, Employ	ment Opp	ortunity Rela	ocation a	nd IBZ Cr	edits (atta	ach Forn	n NY	C-9.6	9)a.			
9b.	Biotechnology Cred	dit (attach For	m NYC-9	0.10)							9	b.		1,500)
0.	Net tax after credits	s (line 6 less to	otal of lin	es 7, 8a, 8b	, 9a and	l 9b)					1	0.			
1.	First installment of	estimated tax	for perio	d following	that cove	ered by t	his returi	n:							
	(a) If application fo	r extension ha	s been fi l	ed, enter an	nount fro	m line 2	of Form I	NYC-EX	τ		11	a.			
	(b) If application fo	r extension ha	s not bee	n fi l ed and I	ine 10 ex	ceeds \$	I,000, en	ter 25%	of li	ne 10	11	b.			
2.	Sales tax addback p	er Admin. Code	§11 - 604	.12(c) and 1	1-604.17	a(c) (see	instructio	ns)			1	2.			
3.	Total of lines 10,11a,	11b and 12									1	3.			
4.	Prepayments (from	Prepayments	Schedu	le, page 2, l	line G) <i>(</i> .	see instr	uctions)				1	4.		1,675	5
5.	Balance due (line 1	3 less line 14)								1	5.		()
6.	Overpayment (line	14 less line 13	3)								1	6.			
7a.	Interest (see instru	ctions)					17a.								
7b.	. Additional charges	(see instruction	ons)				17b.								
7c.	Penalty for underpa	ayment of esti	mated ta	x (attach Fo	rm NYC-	-222)	17c.								
8.	Total of lines 17a, 1	7b and 17c									•	18.		(וכ
9.	Net overpayment (I	ine 16 less lin	e 18)								•	19.			
20.	Amount of line 19 to	o be: (a) Refu	nded - 🛭	Direct dep	oosit - <i>fill</i>	out line 2	20c OR		ape	r chec	< 2	0a.			
		(b) Cred	lited to 20	015 estimat	ed tax						2	0b.			
20с.	Routing 0 2 1 0	0 0 0 2	Accour 1 Number	23764-1	23			ACC Checking		T TYPE Savin	gs 🗌				
21.	TOTAL REMITTAN	ICE DUE (see	instructi	ons)							;	21.			

Forn	NYC-3L - 2014 NAME: GREA GOT TO FOUR EIN:	00-0000006		Page 2
S	CHEDULE A - Continued Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLE	ETE ALL OTHER SCHEDULES. TRANSF	ER APPLIC	CABLE AMOUNTS TO SCHEDULE A.
21a.	Issuer's allocation percentage (from Schedule E, line 15)	21a.		%
22.	NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1. THIS LINE MUST BE COMPLETED (see instr.)	22.		50,000
23.	Federal return filed: □ 1120 □ 1120C ☑ 1120S □ 1120F □ 1120-RIC □ 1120-REIT □ 1120H □	☐ Other/None		
24.	Gross receipts or sales from federal return			1,124,560
25.	EIN of Parent Corporation			
26.	Total assets from federal return			498,034
27.	EIN of Common Parent Corporation			
28.	Compensation of stockholders (from Sched. F, line 1)			34,973
29.	Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 10	00% 29.		%
_				
C	PREPAYMENTS SCHEDULE PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE		AMOUNT
ΔΝ	Mandatory first installment paid with preceding year's tax			7
	Payment with Declaration, Form NYC-400 (1)	06-13-2014		300
	Payment with Notice of Estimated Tax Due (2)	09-15-2014		250
	Payment with Notice of Estimated Tax Due (3)	12-15-2014		750
	Payment with extension, Form NYC-EXT	03-16-2015		375
	Overpayment from preceding year credited to this year			
	TOTAL of A through F (enter on Schedule A, line 14)			1,675
	Contained and Co			I
Α	LTERNATIVE TAX SCHEDULE Refer to page 7 of in	nstructions before comp	uting	the alternative tax.
Net i	ncome/loss (See instructions)		1. \$	86,751
	100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxp			34,973
	(line 1 plus line 2)			121,724
Statu	tory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must be prorated based on the pe	eriod covered by the return).	4. \$	40,000
Net a	amount (line 3 minus line 4)		5. \$	81,724
	of net amount (line 5 x 15%)			12,259
Inve	stment income to be allocated (amount on Schedule B, line 23b x 15%. Do not enter more than the amour	nt on line 6 above.		
Ente	r "0" if not applicable.)		7. \$	12,259
Busi	ness income to be allocated (line 6 minus line 7)		8. \$	12,258
Allo	cated investment income (line 7 x investment allocation % from Schedule. D, line 2F)		9. \$	
Allo	cated business income (line 8 x business allocation % from Schedule H. line 5)	%	10. \$	



8.85% (.0885)

Form NYC-3L - 2014 NAME: GREA GCT TC FOUR EIN: 00-0000006 Page 3

SCHEDIII E B	Computation and Allocation of Entire Net Income	
SCHEDULE B	Computation and Allocation of Entire Net Income	

1.	Federal taxable income before net operating loss deduction and special deductions (see instructions)	1.	78,264
2.	Interest on federal, state, municipal and other obligations not included in line 1 above (see instructions)		
3.	Deductions directly attributable to subsidiary capital (attach list) (see instructions)		
4.	Deductions indirectly attributable to subsidiary capital (attach list) (see instructions)		
5a	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (attach rider) (see instr.)		5,218
	NYC General Corporation Tax deducted on federal return (see instructions)		3,000
6.	New York City adjustments relating to (see instructions):		,
	(a) Sales and compensating use tax credit	6a.	
	(b) Employment opportunity relocation costs credit and IBZ credit		
	(c) Real estate tax escalation credit		
	(d) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z)		1,019
7.	Additions:		
	(a) Payment for use of intangibles	7a.	
	(b) Domestic Production Activities Deduction (see instructions)		
	(c) Other (see instructions) (attach rider)		
8.	Total additions (add lines 1 through 7c)		87,501
9a.	Dividends from subsidiary capital (itemize on rider) (see instr.)		
9b.	Interest from subsidiary capital (itemize on rider) (see instructions)		
9c.	Gains from subsidiary capital		
10.	50% of dividends from nonsubsidiary corporations (see instructions) 10.		
11.	New York City net operating loss deduction (attach Form NYC-NOLD-GCT) (see instr.) 11.		
12.	Gain on sale of certain property acquired prior to 1/1/66 (see instructions)12.		
13.	NYC and NYS tax refunds included in Sch. B, line 8 (see instructions)13.		S CORPORATIONS
	Sales tax refunds or credits from vendors or New York State.		see instructions
45	Also include on page 1, Sch. A, line 12 (see instr.)		for line 1
15.	Wages and salaries subject to federal jobs credit (attach federal Form 5884 (see instructions)		
16.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules		
	(attach Form NYC-399 and/or NYC-399Z) (see instr.)		
17.	Other deductions: (see instructions) (attach rider)		
18.	Total deductions (add lines 9a through 17)	18.	750
19.	Entire net income (line 8 less line 18) (see instructions)		86,751
20.	If the amount in line 19 is not correct, enter correct amount here and explain on rider (see instr.)		
21.	Investment income - (complete lines a through h below) (see instructions)		
	(a) Dividends from nonsubsidiary stocks held for investment (see instructions)	21a.	
	(b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider)	21b.	
	(c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for investment		
	(itemize on rider or attach Federal Schedule D)	21c.	
	(d) Income from assets included on line 3 of Schedule D		
	(e) Add lines 21a through 21d inclusive		
	(f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions)		
	(g) Balance (subtract line 21f from line 21e)	21g.	
	(h) Interest on bank accounts included in income reported on line 21d		
22.	New York City net operating loss deduction apportioned to investment income (attach rider) (see instr.)	22.	
23a.	Investment income (line 21g less line 22)	23a.	
	Investment income to be allocated (see instructions)		
24.	Business income to be allocated (line 19 or line 20 less line 23b)	. 24.	86,751
25.	Allocated investment income (line 23b multiplied by:% - Schedule D, line 2) (see instr.)	25.	
26.	Allocated business income (line 24 multiplied by:% - Schedule H, line 5)	26.	
	Total allocated net income (line 25 plus line 26 (enter at Schedule A, line 1))		



Form NYC-3L - 2014	NAME:	GREA GCT TC FOUR	EIN:	00-000006	Page 4
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Form NYC-3L - 2014 N	IAME: GREAC	GCT TC I	OUR			_ E	in: <u>00-000</u> 0	0006				Page 4
SCHEDULE C	Subsidiar	y Capit	al and	Allocat	tion							
	<u> </u>		В		С		D		Е	F		G
DESCRIPTION OF S	UBSIDIARY CAPITA	AL	% of Voting	Av	erage	Liabiliti	es Directly or In-	Net A	Average Value	Issuer's	Val	lue Allocated
LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENT NUMBER		Stock Owned		alue a	directl	y Attributable to sidiary Capital	(col	umn Č minus column D)	Allocation Percentage	(colum	to NYC nn E x column F)
			%							%		
1. Total Cols C, D and	E (including iten	ns on ride	er) 1.									
2. Total Column G - Allo	ocated subsidia	ry capital	: Transfer	this tota	al to Sche	dule A	, line 5			2.		
SCHEDULE	Investr	mont C	anital	and A	llooati	.	7					
_	investi		-			J11	_		_			
Α		В	C	;	D		E		F	G		н
DESCRIPTION OF INV LIST EACH STOCK AND (USE RIDER IF NECE	SECURITY	No. of Share or Amount o Securities	-		Liabilities Dir Indirectly Attr to Investmen	ibutable	Net Average Va (column C minus col		Issuer's Allocation Percentage	Value Alloca to NYC (column E x co		Gross Income from Investment
									%			
												<u> </u>

Investment capital (total of lines 1E and 3E - enter on Schedule E, line 10) 4. SCHEDULE E **Computation and Allocation of Capital**

Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point)....... 2.

Basis used to determine average value in column C. Check one. (Attach detailed schedule.)

1.

1. Totals (including items on rider)

Cash - (To treat cash as investment capital, you must include it on this line.)

🛮 - Annually 📗 - Semi-annually 📗 - Quarterly	COLUMN A	COLUMN B		COLUMN C
Monthly Weekly Daily	Beginning of Year	End of Year		Average Value
1. Total assets from federal return	163,333	498,034	1.	330,684
2. Real property and marketable securities included in line 1			2.	
3. Subtract line 2 from line 1			3.	330,684
4. Real property and marketable securities at fair market value			4.	
5. Adjusted total assets (add lines 3 and 4)			5.	330,684
6. Total liabilities (see instructions)	66,526	363,874	6.	215,200
7. Total capital (column C, line 5 less column C, line 6)			7.	115,484
8. Subsidiary capital (Schedule C, column E, line 1)				
9. Business and investment capital (line 7 less line 8	8) (see instructions)		9.	115,484
10. Investment capital (Schedule D, line 4) (see instru	uctions)		10.	
11. Business capital (line 9 less line 10)				115,484
12. Allocated investment capital (line 10 x	% from Schedule I	D, l ine 2)	12.	
13. Allocated business capital (line 11 x	% from Schedule H,	line 5)	13.	
14. Total allocated business and investment capital (line	e 12 plus line 13) (enter at S	chedule A, line 2a or 2b)	14.	
 12. Allocated investment capital (line 10 x) 15.	%

Certain Stockholders

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compens Received from Corporati (If none, enter "0")	
JANE DOE, USA, 10048	987-65-4321	PRESIDENT	34,973	

34,973

Form NYC-3L - 2014 NAME: GREA GCT TC FOUR EIN: 00-0000006

SCHEDULE G Complete this schedule if business is carried on both inside and outside NYC

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary)

					•	
Complete Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
100 Elm Street		50,000	Design	1	60,000	Design
New York STATE NY	10001					
NUMBER AND STREET						
CITY	ZIP					
NUMBER AND STREET						
CITY STATE	ZIP					
NUMBER AND STREET						
CITY STATE	ZIP					
Total		50,000		1	60,000	

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary)

Complete Addres	SS		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 36 Any Street			106,855	Sales	3	40,531	Sales
	STATE CA	^{ZIP} 90062	100,033	Jales	3	40,551	Jaies
NUMBER AND STREET							
СІТҮ	STATE	ZIP					
NUMBER AND STREET							
СІТУ	STATE	ZIP					
NUMBER AND STREET							
СІТҮ	STATE	ZIP					
Total			106,855		3	40,531	

1.	Did you make an election to use fair market value in the property factor?		Yes	\times $^{\prime}$	10
			1		

	If this is your first tax year, are you making the election to use fair market v	value in the property factor?			2. Yes		No
		COLUMN A - NEW YORK CI	TY	CO	LUMN B - EVERY	WHEF	₹E
1a.	Real estate owned			1a.			
1h	Real estate rented - multiply by 8 (see instr.) (attach rider)	400.000		1h	1.254	1.840	

ıb.	11ear estate refited - mattiply by 6 (see mst.) (attach hach)	100,000	10.	.,_0.,0.0	
1c.	Inventories owned1c.		1c.		
1d.	Tangible personal property owned (see instructions)1d.	20,000	1d.	28,683	
1e.	Tangible personal property rented - multiply by 8 (see instr.) 1e.		1e.		
1f.	Total	420,000	1f.	1,283,523	

g.	Percentage in New York City (column A divided by column B)	
h.	Multiply line 1g by 13.5	
	Receipts in the regular course of business from:	

	,				
2a.	Sales of tangible personal property where shipments are made to points within New York City	500,000			
2b.	All sales of tangible personal property		2b.	1,124,560	
2c.	Services performed		2c.		
2d.	Rentals of property		2d.		

 2e. Royalties
 2e.

 2f. Other business receipts
 2f.

 2g. Total
 2g.

 2g. 500,000
 2g.

 1,124,560

 2g.
 500,000
 2g.
 1,124,560

 2h.
 Percentage in New York City (col. A of line 2g divided by col. B)
 2h.
 2h.

 2i. Multiply line 2h by 73.
 2i.

 3a. Wages, salaries and other compensation of employees,
 60,000

 3a. Wages, salaries and other compensation of employees,

Business Allocation Percentage
Enter percentage from line 4b. (If using Schedule I, enter percentage from part 1, line 8 or part 2, line 2). See instructions......

<u> </u>	
S	 %
Schedule I, enter percentage from part 1,	0/
Cahadula Lantar naraantana fransanat 1	

%

%

Page 5

Form NYC-3L - 2014 NAME: GREA GCT TC FOUR EIN: 00-0000006 Page 6

SCHEDIII E	В	Rusiness Allocation for Aviation Corr	oration	s and Cornorations Operating Vess	عام

	Part 1 Business allocation for aviation corporations		AVERAGE FO	R THE VEAD	
		COLUMN A - I	NEW YORK CITY	COLUMN B - EV	ERYWHERE
1.	Aircraft arrivals and departures1.				
2.	New York City percentage (column A divided by column B) 2.				%
3.	Revenue tons handled				
4.	New York City percentage (column A divided by column B) 4.				%
5.	Originating revenue				
ô.	New York City percentage (column A divided by column B)				%
7.	Total of lines 2,4 and 6				%
3.	Allocation percentage (line 7 divided by three rounded to the nearest one hundredth	of a percentage p	ooint) (enter on Schedu	le H, line 5) 8.	%
P	art 2 Business allocation for corporations operating vessels in fore	ign commerce			
			NEW YORK CITY TERRITORIAL WATERS	COLUMN B -	EVERYWHERE
۱.	Aggregate number of working days1.				
2.	Allocation percentage (column A divided by column B rounded to the nearest one hund	redth of a percenta	age point) (enter on Sch	edu l e H, line 5) 2.	%
S 1a,	New York City principal business activity Design	rn to be complete	e. (REFER TO INSTRUCTIO	ONS BEFORE COMPLET	ING THIS SECTION.)
1b.	,				
2.	1 9 1 /				ES X NO
3.	•			Ц Ү	ES NO
	If "YES", give parent's name		enter here and on pag	e 2, line 25	
4.	Is this corporation a member of a controlled group of corporations as defined in disregarding any exclusion by reason of paragraph (b)(2) of that section?	IRC section 1563	3,	🗆 Ү	ES X NO
	If "YES", give common parent corporation's name, if any	EIN _	enter here and on pag	e 2 line 27	
5.		n and Finance			res 🗆 no
	corrected any taxable income or other tax base reported in a prior year, or are ye				
	If "YES", by whom?	tate period(s): B	Beg.: 01-01-10 MMDDYY	End.:1	2-31-12 MMDDYY
	New York State Department of Taxation and Finance	tate period(s): B	Beg.:	End.:	MMDDYY
6.	If "YES" to question 5, has Form(s) NYC-3360 (Report of Federal/State Change	in Tax Base) bee	en filed?	×	res 🗆 no
•	7. Did this corporation make any payments treated as interest in the co				
	owning directly or indirectly, individually or in the aggregate, mor outstanding capital stock? If "YES", complete the following (if mo	e than 50% of th	e corporation's issued	and	res 🗷 No
	Shareholder's name:		SSN/EIN:		
	Interest paid to Shareholder: Total Indebtedness to shareh	nolder described above	: :	Total interest paid:	
	8. Was this corporation a member of a partnership or joint venture If "YES", attach schedule listing name(s) and Employer Identification	during the tax ye		·	
	9. At any time during the taxable year, did the corporation have an inter- located in NYC or a controlling interest in an entity owning such	est in real propert	y (including a leasehold	interest)	res 🔀 no
į	10. a) If "YES" to 9, attach a schedule of such property, indicating the address, borough, block and lot number.				
		ontrolling interest	in an entity owning NY	C real	res 🗌 no
	c) Was there a partial or complete liquidation of the corporation?	·		🔲 v	res 🔲 no
	d) Was 50% or more of the corporation's ownership transferred during the ta	ax year, over a three	-year period or according	to a plan?	∕ES ∐ NO
	11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Re	eturn (Form NYC	C-RPT) filled?	\	res 🗌 no
į	12. If "NO" to 11, explain:				
	b) Was any NYC real property (including a leasehold interest) or comproperty acquired or transferred with or without consideration' c) Was there a partial or complete liquidation of the corporation? d) Was 50% or more of the corporation's ownership transferred during the tata 11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Real 12. If "NO" to 11, explain: 13. Does the corporation have one or more qualified subchapter S s If "YES": Attach a schedule showing the name, address and EIN, if the QSSS filed or was required to file a City business income tax 14. If a federal return was filed on Form 1120S, enter the number of	if any, of each QS	SS and indicate wheth		res 🔀 NO
	the QSSS filed or was required to file a City business income tax 14. If a federal return was filed on Form 1120S, enter the number of				
	15. Does this taxpayer pay rent greater than \$200,000 for any premi			an south of	
	96th Street for the purpose of carrying on any trade, business, p	rofession, vocation	on or commercial activ	/ity? 📙 \	
	16. If "YES", were all required Commercial Rent Tax Returns filed?			D	res 🗌 no
	Please enter Employer Identification Number which was used or	the Commercia	I Dont Toy Doturn		

Form NYC-3L - 2014 NAME: GREA GCT TC FOUR

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SCHEDULE K	Federal Return	Information

The following information must be entered for this return to be complete.

Enter on lines 1 through 10 in the Federal Amount column the amounts reported on your federal return or pro-forma Federal return. (See instructions)

EIN: 00-0000006

Federal 1120 ▼ Federal Amount ▼ 1. Dividends 5.179 4,860 465.234 13,220 58.856 378,232 10. Net operating loss deduction

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

•	rtify that this return, including any accompan e the Dept. of Finance to discuss this	• • •	•			a completel	Firm's Em	nail Addre	ss:				
SIGN HERE:	Signature of officer		Title			Date 06-24-2015	5	Preparer			¬´г	nber (or PTIN
PREPARER'S USE	Preparer's signature	Preparer's printed name Johnny App	Appleseed Check if se			Date 06-20-2015	5	P_8	7 -	0 0	1_	1	1 1
ONLY -	Appleseed Brothers CPAs	123 Some Street No	ew York, NY			10006		Firm's	٦Ė	1 1	ntificati	- 1	
	▲ Firm's name (or yours, if self-employed)	▲ Address				▲ Zip Code				ر ر			, _

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return.

Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.

The due date for the calendar year 2014 return is on or before March 16, 2015.

For fiscal years beginning in 2014, file on or before the 15th day of the 3rd month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564

REMITTANCES PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES OR

Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3646

NEW YORK, NY 10008-3646

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563



CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS

2014

ATTACH TO FORM NYC-3A, NYC-3L, NYC-4S OR NYC-4SEZ

All federal S Corporations must complete this schedule and include it when filing Form NYC-3A, NYC-3L, NYC-4S, or NYC-4SEZ. Amounts on Part I, Lines 1 through 8, 12 and 13 and Part II, Lines 15 through 18 are carried directly from your Federal form 1120S, Schedule K.

PART I

Finance

Line 9 - If the calculated value for line 9 is negative, enter $\mathbf{0}$.

Line 10 - The capital loss carryover from prior years that may be used in the current tax year for City purposes. This amount may not exceed the value on line 9.

Line 11 - Subtract Line 10 from Line 9.

PART II

Line 19 - If the Domestic Production Activities Deduction

SPECIFIC LINE INSTRUCTIONS

has been taken on the corporate level, do not include it on line 19, but enter it on Part II Line 20.

Line 20 - If the Domestic Production Activities Deduction has not been taken on the corporate level, or if the corporation is not eligible to take the deduction, leave line 20 blank.

PART III

Line 22 - Federal Taxable Income: Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-3L or

form NYC-4S, or on Schedule B2, Line 1 of your form NYC-4SEZ. For members of a Combined Group included in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1.

For CALENDAR YEAR or FISCAL YEAR beginning						l end	ding									
Na	Name as shown on NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ						ЕМІ	PLO	YER	IDEN	TIFICA	TION	NUM	BER		_
'	GREA GCT TC FOUR				(ָס .	0	-	0	. 0	. 0	0	0	0	6	
17:	PART I - ADDITIONS TO ORDINARY BUSINESS INCOME															
		From Federal Form 1120S													Т	
1.	Ordinary business income (loss)	Schedule K, Line 1								1			87	,002		
2.	Net rental real estate income (loss)	Schedule K, Line 2								2			2	,725	-	
3.	Other net rental income (loss)	Schedule K, Line 3c								3						
4.	Interest income	Schedule K, Line 4								4						
5.	Ordinary dividends	Schedule K, Line 5a								5						
6.	Royalties	Schedule K, Line 6								6						
7.	Net short-term capital gain (loss)	Schedule K, Line 7	7.						_							
8.	Net long-term capital gain (loss)	Schedule K, Line 8a	8.						_							
9.	Sum of lines 7 and 8	See Instructions	9.													
10.	Capital Loss Carryover	See Instructions	10.													
11.	Net Capital Gain	See Instructions								11.						
12.	Net Section 1231 gain (loss)	Schedule K, Line 9								12						
13.	Other income (loss)	Schedule K, Line 10								13						
14.	TOTAL ADDITIONS (Sum of lines 1 through 6 plus lines 11 through 13)									14			89	,727	,	
7	RT II - DEDUCTIONS FROM ORDINARY	BUSINESS INCOME														

J	RT II - DEDUCTIONS FROM ORDINARY	BUSINESS INCOME				
	Make applicable adjustments for	C Corporation treatmer	nt of items 15 through 21			
15.	Section 179 deduction	Schedule K, Line 11	1:	5	11,463	
16.	Contributions	Schedule K, Line 12a	11	6		
17.	Investment interest expense	Schedule K, Line 12b	1	7.		
18.	Section 59(e)(2) expenditures	Schedule K, Line 12c(2)	11	8.		
19.	Other deductions (do not include Domestic Productions Activities Deduction)	See Instructions	11	9		
20.	Domestic Production Activities Deduction(If deducted at corporate level)	See Instructions	20	20		
21.	TOTAL DEDUCTIONS (Sum of lines 15 through 20)		2	21	11,463	

PART III - CALCULATION OF FEDERAL TAXABLE INCOME				
20. Federal Touchle become	On a landoustions		20	78,264
22. Federal Taxable Income	See Instructions		22.	,

NEW YORK CITY DEPARTMENT OF FINANCE WC - 0 7

UBT PAID CREDIT

	GENERAL COR	PORATION TAXPAYERS	<u>5 </u>
Finance	ATTACH TO FO	ORM NYC-3L OR NYC-3	BA
For CALENDAR YEAR 2014 or	FISCAL YEAR beginning	2014 and ending	
▼ Name as shown on NYC-3L or	NYC-3A	EMPLOYER	R IDENTIFICATION NUMBER
▼ Name as shown on NYC-3L or GREA GCT TC FOUR	L.	0 0 0	0 0 0 0 0 6
SCHEDULE A			
	s from Schedule B, line 10, for all pa h you are claiming a credit <i>(see inst</i>		1,332
	Schedule C, line 9	· · · · · · · · · · · · · · · · · · ·	
1c. Total of 1a and 1b		1c.	1,332
■ FOR TAXPAYERS	LIABLE FOR GCT ON ENTIRE N	ET INCOME ▼	3,449
2. Tax from Form NYO	C-3L or NYC-3A, Schedule A, line	1 (see instructions) 2.	,
3. Multiply line 2 by 4/	/8.85	3.	1,559
	- Enter the lesser of line 1c and line hedule A, line 7 or Form NYC-3A, Sch		1,332
▼ FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE			
5. Multiply line 1c by .33196. Tax from Form NYC-3L or NYC-3A, Sche			
7. UBT PAID CREDIT - Enter the lesser of			
Form NYC-3L, Schedule A, line 7 or Form			
SCHEDULE B			
A separate Schedule B must be completed	for each partnership with respe-	ct to which you are claimin	g this credit.
If more than one Schedule B is used, please	state number of additional schedu	ules attached:	
▼ Name of partnership from which you received a distributive share or	r guaranteed payment (distributing partnership)	EMPLOYER IDENTIFICATION NUMBE	R OF DISTRIBUTING PARTNERSHIP
PARTNERSHIP 2014 A-FOUR		4 4 = 4 4	4 4 4 4 4
Unincorporated business tax paid by dist	tributing partnership (from Form NY	C-204, Sch. A, line 25) 1.	5,000
2. Credits taken by distributing partnership	on its own return (from Form NYC	-204,	
Schedule A, lines 22 and 24a through 24	d) (see instructions)	2,	200
3. Total of lines 1 and 2		3.	5,200
4. Your distributive share percentage with r			50.00
(from distributing partnership's Form NY			2.600
5. Multiply line 3 by the percentage on line	4	5.	۷,000

SCHEDULE C

COMPLETE SCHEDULE C IF YOU HAVE UBT PAID CREDITS FROM PRECEDING YEARS THAT YOU MAY CARRY FORWARD TO 2014						
APPLICABLE YEAR	COLUMN A Credit Available in 2014	COLUMN B	COLUMN C Credit Carryforward to 2014. Column A Minus Column B (if less than zero, enter "0")			
1. Current year						
2. 7th preceding year						
3. 6th preceding year						
4. 5th preceding year						
5. 4th preceding year						
6. 3rd preceding year						
7. 2nd preceding year						
8. 1st preceding year						
9. Total Column A, lines 2 through 8 (enter on Sch. A, line 1b)9.			•			

6. Tax from Form NYC-3L or NYC-3A, Schedule A, line 1 (modified if necessary - see instr.) 6.

3,449

2,949

1,332

1,332

500



CREDIT

Finance

CLAIM FOR LOWER MANHATTAN RELOCATION EMPLOYMENT ASSISTANCE PROGRAM (LMREAP) CREDIT APPLIED TO GENERAL CORPORATION TAX AND BANKING CORPORATION TAX

		AT-	ГАСН ТО І	FORM NY	C-3L, NYC-3A	, NYC-1 or	NYC-1A		
								OU ARE FILING A CLAI	
	EITHER A REAL	ESTATE TAX ESC.	ALATION C	REDIT OR	AN EMPLOYME	NT OPPORT	UNITY RE	LOCATION COSTS C	REDIT
	▼ Print or Type								
	Name as shown on N	NYC-3L, NYC-3A, NYC-1	or NYC-1A:			EMP	LOYER IDE	NTIFICATION NUMBER	
	GREA GCT TC	FOUR				0 0	- 0 0		6
	Type of Business: (check one)	× COMMERCIAL	IND	USTR I AL	RETAIL				
	Corporation tax year which claim is made.		06		2014		3 2	5 1 0 0	
			MONTH		YEAR				
	8 must be attached to and subn ıking Corporation Tax Return (
	hattan Relocation and Em					(10/11/10)	iii) in oraci	to claim the Elittesti	crean
	refundable, complete lines 1 a		_	•	EAP) Credit				
	s non-refundable, skip line 1 an	•	•	0.					
	•	•	-	ATIONI TA		C CODDOD	ATIONI TA	V	
	SLE CREDIT APPLIED AGA		CORPOR	AIION IA	K OR BANKING	G CORPOR	AHON IA	X	
	「ATION OF REFUNDABLE C of eligible aggregate employn		.18	X \$3.000			1.	540	
	re carryover credits from preced				1	- C	20	Pro Louis de la composición dela composición de la composición dela composición de la composición dela composición de la composición dela composición de la	
	no non-refundable credit until th	•	-			G CORPOR	ATION TA	X - SEE INSTRUCTION	ONS
2 Current vea	r's tax, including sales tax addba	ck if annlicable less th	a LIRT Paid (Credit and the	a REAP Credit (se	Δ instr)	2		
•	on of current year's credit:	on il applicable lece ti	io obi i aia (orodit aria tri	o rienii Oreali (66	0 1110011/			
	eligible aggregate employment s	hares:	X \$3,00	00			3.		
4. If line 3 is	greater than line 2, enter the mount on line 2 to line 10	difference and skip	lines 5 thro	ough 8.					
5. If l ine 3 is	less than line 2, enter the diff	erence. Complete	carryover s	chedule be	low		5.		
	over credits from prior taxabl								
7. Amount of	carryover credit that may be er of line 5 or line 6	carried over to the	current yea	ar.			7.		
8. Total allow	able credit for current year.	Sum of the current	year credit	plus					
the applica	able carryover from prior year	s. Add lines 3 and	7. Go to lir	ne 10			8.		
LMREA	P carryover schedul	e cc	DLUMN A		COLU	IMN B		COLUMN C	
You n	nay not carry over the 5th ng year's credit to next yea	Carryove	R TO CURRENT inused credit)	YEAR	App			CARRYOVER TO NEXT YEAR (column A minus column B)	₹
9a. Carryov	er from 5th preceding year	9a.							
=	er from 4th preceding year								
-	er from 3rd preceding year								
-	er from 2nd preceding year.								
=	er from 1st preceding year								
-									
vii iulai		•11							
10. Allowabl	e nonrefundable LMREAP cr	edit for current yea	r (amount fro	om line 2 or	line 8, whichever	is l ess)	10.	0	
ODEDIT									

00811491 NYC - 9.8 2014

11. Line 1or line 10. Transfer amount to Form NYC-3L, Sch. A, line 8b; Form NYC-3A, Sch. A, line 10b;

540



CLAIM FOR BIOTECHNOLOGY CREDIT

ATTACH TO FORM NYC-3L OR NYC-3A.

YOU MUST ATTACH YOUR CERTIFICATE OF TAX CREDIT TO THIS FORM.
NO CREDIT WILL BE ALLOWED WITHOUT THE CERTIFICATE.

2014

For CALENDAR YEAR	2014 or FISCAL YEA	R beginning	 2014 and ending
Print or Type:			
Name as shown on NYC-3L or NYC-3A:			EMPLOYER IDENTIFICATION NUMBER
GREA GCT TC FOUR			0 0 0 0 0 0 6
			FEDERAL BUSINESS CODE
Corporation tax year for which claim is made. Date ended:	12	2014	3 2 5 1 0 0
which dain is made. Date ended.	MONTH	YEAR	

	COMPUTATION OF CREDIT		
1.	Available Credit1.	1,500	
2.	Enter your General Corporation Tax from Form NYC-3L, line 6 or Form NYC-3A, line 8 2.	3,449	
3.	Tax Credits claimed before Biotechnology Credit	1,872	
4.	Subtract line 3 from line 2	1,577	
5.	Enter the fixed dollar minimum tax (from line 4 of Form NYC-3L or the sum of lines 4 and 7 of Form NYC-3A)	175	
6.	Limitation - Subtract line 5 from line 4. If line 5 is greater than line 4, enter "0" on line 66.	1,402	
7.	Enter the lesser of line 1 and line 6. This is your credit	1,402	
8.	Amount of unused credit to be refunded or credited (line 1 less line 7)	98	
	Add lines 7 and 8 and transfer the total to line 9b of your Form NYC-3L or line 11b of your Form NYC-3A	1,500	

INSTRUCTIONS

GENERAL INFORMATION

Local Law 67 of 2009 as amended, added section 11-604(21) to the Ad. Code, which provides a new biotechnology credit for tax years 2010 through 2015 to certain qualified emerging technology companies for certain costs and expenses incurred.

In order to qualify for the credit, the taxpayer must:

- 1. meet the eligibility criteria as specified in the above Administrative Code section and
- 2. must have applied for the credit and received a Certificate of Tax Credit specifying the amount of credit the taxpayer is entitled to claim.

The Certificate of Tax Credit covering expenses incurred in calendar year 2014 will indicate the credit available for the tax year that includes December 31, 2014.

Example: Taxpayer A files on a fiscal year basis with a tax year beginning April 1, 2014 and ending March 31, 2015. A Certificate of Tax Credit issued on or before February 17, 2015 will indicate the credit that may be claimed on the return covering the tax year ending March 31, 2015.

SPECIFIC LINE INSTRUCTIONS

Line 1 - Enter the amount of the credit to which the tax-payer is entitled to claim as indicated on the Certificate of Tax Credit on Line 1 of this form.

Line 3 - Enter the total amount of credits claimed on lines 7, 8a, 8b and 9a of Form NYC-3L or Lines 9, 10a, 10b and 11a of Form NYC-3A.



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR 2014 or FISCAL YEAR beginning and ending

Name (Print or Type)

GREA GCT TC FOUR

A Federal Form 4562 must accompany this form.

A This schedule must be attached to your applicable New York City tax return.

A See instructions on back.

A Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions.

SCHEDULE A1	Com	putation	of allowable New	York City depre	ciation for currer	nt year	Attach	rider if necessary
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	Allowable New York City Depreciation
Furniture	5	06/30/11	3,750	1,875	1,019	S/L	5	750
1a. Total columns D, E	, F, and	l	3,750	1,875	1,019			750

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions on back.)

SCHEDULE A2	Computation of NYC deductions for current year for sport utility vehicles Attach rider if necessar							ider if necessary
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	Life or Rate	Total Allowable New York City Deductions
1b. Total columns D, E,	F, and	l						

00611491 NYC-399Z - 2014

Form NYC-399Z Page 2

SCHEDULE B Disposition adjustment Attach rider if necessary For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years. If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F. If New York City deduction exceeds federal, subtract column D from column E and enter in column G. В Ε F G C Class of Date Placed Description Total Federal Total NYC Adjustment Adjustment Property (ACRS) in Service: of Property Depreciation Taken Depreciation Taken (D minus E) (E minus D) mm-dd-yy

2. Total excess federal deductions over NYC deductions (see instructions)

3. Total excess NYC deductions over federal deductions (see instructions)

SCHEDULE C Computation of adjustments to New York City income							
	A. Federal	B. New York City					
4. Enter amount from Schedule A1, line 1a, column F4.	1,019						
5. Enter amount from Schedule A1, line 1a, column I5.		750					
6a. Enter amount from Schedule A2, line 1b, Column F6a.							
6b. Enter amount from Schedule A2, line 1b, Column I6b.							
7a. Enter amount from Schedule B, line 27a.							
7b. Enter amount from Schedule B, line 3 7b.							
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.8.	1,019	750					

Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instr.)

GENERAL INFORMATION



The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal

property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real property acquired to replace property damaged or destroyed in the attacks on the World Trade Center on September 11, 2001. For New York City tax purposes, property that qualifies as both "qualified property" and "qualified New York Liberty Zone property" will be eligible for enhanced depreciation and IRC §179 benefits as "qualified New York Liberty Zone property."

00621491

GCT Test Case Five

Begins on the next page

Taxpayer name	TREE GCT TC FIVE
EIN	00-0000009
Primary Form	NYC-3L
Associated Form(s)	NYC-S-CORP-ATT, NYC-NOLD-GCT, NYC-399Z
Attachments	None
Purpose of test	Conversion of S Corp to C Corp Business allocation using two factors Net Operating Loss Deduction and Net Operating Loss Deduction apportioned to investment income
Other instructions	None

NEW YORK CITY DEPARTMENT OF FINANCE **GENERAL CORPORATION TAX RETURN** NYC-3L

20	4

		Finance										Check box if y	ou are filin	g
		For CALENDAR Y	EAR 2014 or FISC	AL YEAR beginning		_ 2014 and (ending					a 52- 53-week	,	ar
		Amended re	turn	Final return C	heck box if the co	rporation ha	as ceased	d opera	ations.			Special short peri (See Instructions)		
			•	ederal return is atta			ox if you	claim a	ny 9/11/0	1-relate	d federal	I tax benefits.	(See Inst.))
			r special conditi	on code, if applicab	le. (See instructio	ns):								
			REE GCT TC	FIVE					talberto		-	mail Address:		
		In Care Of						-				FICATION NU	MRER	_
		Address (number a	and street) 39 A	NY STREET					0 0	1 [0 0 0		,
		City and State	ANY	ΓΟWN, OK		Zip Code 74	4002					AS PER FEDER		
		Business Telephor	ne Number 301-5	555-1212	Date business beg	an in NYC	1/1999			5	4 1	3 2 0		
		SCHEDUL	E A Compu	utation of Tax -	BEGIN WITH SCHEDUL	E B ON PAGE 3	COMPLETE	ALL OTH	ER SCHEDUL	ES. TRAN				Α.
		A. Payment	Amount being	paid electronicall	y with this return	n			A	Α.	— Р	Payment Amour 966,		
1.	Allocated net incon	ne (from Sched	dule B, line 2	7) 1.	15,	043,943		X .088	5 1.			1,331,	389	
2a.	Allocated capital (fi	rom Schedule	E, line 14)	2a.	53,	491,639	,	X .001	5 2a			80,	237	
2b.	Total allocated capit	al - Cooperativ	e Housing Co	rps 2b.			,	x .000	4 2b					
2c.	Cooperatives - ent	ter: BORO		вьоск		LO	Г							
3.	Alternative Tax (fro	m Alternative	Tax Schedule	on page 2) (se	e instructions)				3	3.		255,	325	
4.	Minimum tax (see i	instructions)	- NYC Gros	s Receipts:		0]		4	١.			25	
5.	Allocated subsidiary	capital (see ins	structions)	5.	2,500	,000	x .000	075		5.		1,	875	
6.	Tax (line 1, 2a, 2b,	3 or 4, whiche	ver is larges	t, <i>PLUS</i> line 5) .			⊐ 		6	S		1,333,	264	
7.	UBT Paid Credit (a	attach Form N	/C-9.7)						7	7.				
8a.	REAP Credit (attac	ch Form NYC-	9.5)						88	a				
8b.	LMREAP Credit (a	ttach Form NY	′C-9.8)						8k).				
9a.	Real Estate Tax Esc	alation, Employ	ment Opportui	nity Relocation ar	nd IBZ Credits (attach Fo	rm NYC	C-9.6)	98	a				
9b.	Biotechnology Cre	dit (attach For	m NYC-9.10)						91:).				
0.	Net tax after credit	s (line 6 less to	otal of lines 7	, 8a, 8b, 9a and	9b)				10).		1,333,	264	
1.	First installment of	estimated tax	for period fol	lowing that cove	ered by this re	turn:								
	(a) If application for	or extension ha	s been filed, e	enter amount fro	m line 2 of For	m NYC-E	XT		11a	a.				
	(b) If application for	or extension ha	s not been file	ed and line 10 ex	ceeds \$1,000,	enter 25	% of line	e 10	11k).		333,	316	
2.	Sales tax addback p	er Admin. Code	§11-604.12(d	e) and 11-604.17a	a(c) (see instru	ctions)			12	2.				
3.	Total of lines 10,11a	, 11b and 12							13	3.		1,666,	580	
4.	Prepayments (from	n Prepayments	Schedule, p	age 2, line G) (s	see instruction	ns)			14	١.		700,	000	
5.	Balance due (line	13 less line 14)						15	5.		966,	580	
6.	Overpayment (line	14 less line 13	3)						16	S.				
7a.	Interest (see instru	ıctions)			17a									
7b.	Additional charges	(see instruction	ons)		17b									
7c.	Penalty for underp	ayment of estin	mated tax (at	tach Form NYC-	<i>222)</i> 17c									
8.	Total of lines 17a,	17b and 17c							18	8.				
9.	Net overpayment (line 16 less lin	e 18)						19	9.				
20.	Amount of line 19 t	to be: (a) Refu	nded - 🗌 Di	rect deposit - fill	out line 20c	OR	Paper o	check	20	a.				
		(b) Cred	ited to 2015	estimated tax					20	b.				
Ос.	Routing		Account			Checkin	CCOUNT	TYPE Saving	e 🗀					
	Number	LILL (Number			_						060	590	
21.	TOTAL REMITTAN	NCE DUE (See	instructions)						2	ı		966,	500	

For	m NYC-3L - 2014 NAME: TREE GCT TC FIVE EIN: 00-000000	9		Pa	age 2
S	CHEDULE A - Continued Computation of Tax - Begin with schedule B on PAGE 3. COMPLETE ALL OTHER SC	HEDULES. TRANSF	ER APPLIC	ABLE AMOUNTS TO SCHEDULE A.	
21a.	Issuer's allocation percentage (from Schedule E, line 15)	21a.		79.52 %	
22.	NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1. THIS LINE MUST BE COMPLETED (see instr.)	22.		2,000,000	
23.	Federal return filed: □ 1120 □ 1120C ☑ 1120S □ 1120F □ 1120-RIC □ 1120-REIT □ 1120H □ Other/Nor	ne			
24.	Gross receipts or sales from federal return	24.		1,900,670,400	
25.	EIN of Parent Corporation				
26.	Total assets from federal return	26.		560,500,183	
27.	EIN of Common Parent Corporation				
28.	Compensation of stockholders (from Sched. F, line 1)	_		8,500,400	
29.	Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 100%	29.		49.52 %	
C	OMPOSITION OF PREPAYMENTS SCHEDULE PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14 DAT	ΓΕ		AMOUNT	
Δ	Mandatory first installment paid with preceding year's tax	_		175,000	
		3-17-2014		175,000	
	ayment was Becaration, Ferri VV & 100 (1)	6-16-2014		175,000	
		9-15-2014		175,000	
	Payment with extension, Form NYC-EXT				
	Overpayment from preceding year credited to this year				
	TOTAL of A through F (enter on Schedule A, line 14)	-		700,000	
		<u> </u>		-	
Α	LTERNATIVE TAX SCHEDULE Refer to page 7 of instructions	before comp	uting t	he alternative tax.	
Net	income/loss (See instructions)		1. \$	28,323	3,743
Ente	er 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock.	(See instr.)	2. \$	8,500	,400
Tota	al (line 1 plus line 2)		3. \$	36,824	1,143
Stat	cutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by	by the return).	4. \$	40	0,000
Net	amount (line 3 minus line 4)		5. \$	36,784	1,143
15%	of net amount (line 5 x 15%)		6. \$	5,517	7,621
	estment income to be allocated (amount on Schedule B, line 23b x 15%. Do not enter more than the amount on line 6 ab er "0" if not applicable.)		7. \$	448,7	
Bus	siness income to be allocated (line 6 minus line 7)	<u></u>	8. \$	5,068	3,888
Allo	ocated investment income (line 7 x investment allocation % from Schedule. D, line 2F)	83.55 %	9. \$	374	1,916
Allo	ocated business income (line 8 x business allocation % from Schedule H, line 5)	49.52 %	10. \$	2,510	
Tav	able net income (line 9, plus line 10)		11 \$	2,885	5,029



8.85% (.0885)

255,325

Form NYC-3L - 2014 NAME: TREE GCT TC FIVE EIN: 00-0000009 Page 3

SCHEDULE B Computation and Allocation of Entire Net Income

				_	
1.	Federal taxable income before net operating loss deduction and special deduction	ons (see instructions)	1.	668,503
2.	Interest on federal, state, municipal and other obligations not included in li	2.			
3.	Deductions directly attributable to subsidiary capital (attach list) (see instru	3.			
4.	Deductions indirectly attributable to subsidiary capital (attach list) (see ins	4.			
5a.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the fede	ral ret	turn (attach rider) (see instr.).	5a.	10,980,990
5b.	NYC General Corporation Tax deducted on federal return (see instructions	s)		5b.	3,000,000
6.	New York City adjustments relating to (see instructions):				
	(a) Sales and compensating use tax credit			6a.	
	(b) Employment opportunity relocation costs credit and IBZ credit				
	(c) Real estate tax escalation credit				
	(d) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or I				17,000
7.	Additions:		,		
	(a) Payment for use of intangibles			7a.	
	(b) Domestic Production Activities Deduction (see instructions)				
	(c) Other (see instructions) (attach rider)				15,000,000
8.	Total additions (add lines 1 through 7c)				29,666,493
	Dividends from subsidiary capital (itemize on rider) (see instr.)				
	Interest from subsidiary capital (itemize on rider) (see instructions)				
	Gains from subsidiary capital				
	50% of dividends from nonsubsidiary corporations (see instructions)				
	New York City net operating loss deduction (attach Form NYC-NOLD-GCT) (see instr.)				
	Gain on sale of certain property acquired prior to 1/1/66 (see instructions)		,		
					a coppopations
	NYC and NYS tax refunds included in Sch. B, line 8 (see instructions)	13.			S CORPORATIONS
14.	Also include on page 1, Sch. A, line 12 (see instr.)	14.			see instructions
15.	Wages and salaries subject to federal jobs credit (attach federal				for line 1
	Form 5884 (see instructions)	. 15.			
16.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules	4.0	12,750		
	(attach Form NYC-399 and/or NYC-399Z) (see instr.)				
	Other deductions: (see instructions) (attach rider)				4 040 750
18.	y				1,342,750
19.	, , , ,				28,323,743
	If the amount in line 19 is not correct, enter correct amount here and explain of	on ric	ler (see instr.)	20.	
21.	Investment income - (complete lines a through h below) (see instructions)				1,250,000
	(a) Dividends from nonsubsidiary stocks held for investment (see instructions)				
	(b) Interest from investment capital (include federal, state and municipal oblig			. 21b.	2,500,000
	(c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities				
	(itemize on rider or attach Federal Schedule D)			. 21c.	
	(d) Income from assets included on line 3 of Schedule D				0.750.000
	(e) Add lines 21a through 21d inclusive				3,750,000
	(f) Deductions directly or indirectly attributable to investment income (attach		•	_	750,000
	(g) Balance (subtract line 21f from line 21e)			21g.	3,000,000
	(h) Interest on bank accounts included in income reported on line 21d				
	New York City net operating loss deduction apportioned to investment income				8,448
	Investment income (line 21g less line 22)				2,991,552
23b	Investment income to be allocated (see instructions)			. 23b.	2,991,552
	Business income to be allocated (line 19 or line 20 less line 23b)				25,332,191
25.	Allocated investment income (line 23b multiplied by: 83.55 % - Schedule D,	ine 2	?) (see instr.)	25.	2,499,442
26.	Allocated business income (line 24 multiplied by: 49.52 % - Schedule H, I	ine 5)	26.	12,544,501
	Total allocated net income (line 25 plus line 26 (enter at Schedule A, line 1))		15,043,943		



SCHEDULE C Subsidiary Capital and Allocation							
	A		С	D	E	F	G
DESCRIPTION OF SUBSIDIARY CAPITAL		% of Voting Average		Liabilities Directly or In-	Net Average Value	Issuer's	Value Allocated
LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	Stock Owned	Value	directly Attributable to Subsidiary Capital	(column Č minus column D)	Allocation Percentage	to NYC (column E x column F)
Fixupper Co	11-0000021	100.00%	10,000,000	5,000,000	5,000,000	50.00 %	2,500,000
1. Total Cols C, D and	1. Total Cols C, D and E (including items on rider) 1.			5,000,000	5,000,000		
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 52.							2,500,000

SCHEDULE D Investi							
A	В	С	D	E	F	G	Н
DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	No. of Shares or Amount of Securities	Average Value	Liabilities Directly or Indirectly Attributable to Investment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)	Gross Income from Investment
ABCD Corporation	100,000	25,000,000	3,000,000	22,000,000	90.00%	19,800,000	1,220,000
WXYZ Corporation	50,000	60,000,000	20,000,000	40,000,000	80.00	32,000,000	1,280,000
 Totals (including items on rider) 		85,000,000	23,000,000	62,000,000		51,800,000	2,500,000
2. Investment allocation percentage (line 1G	divided by line 1	E rounded to the neare	st one hundredth of a p	ercentage point) 2.	83.55%		
3. Cash - (To treat cash as investment capital, you must include it on this line.)							
4. Investment capital (total of lines 1E and	d 3E - enter	on Schedule E, li	ne 10) 4.	62,000,000			

SCHEDULE E Computation and Allocation of Capital

Basis used to determine average value in column C. Check one. (Attach detailed schedule.)

X - Annually	COLUMN A	COLUMN B		COLUMN C		
- Monthly - Weekly - Daily	Beginning of Year	End of Year		Average Value		
Total assets from federal return	273,801,800	560,500,183	1.	417,150,992		
2. Real property and marketable securities included in line 1	20,000,000	20,000,000	2.	20,000,000		
3. Subtract line 2 from line 1			3.	397,150,992		
4. Real property and marketable securities at fair market value	20,000,000	20,000,000	4.	20,000,000		
5. Adjusted total assets (add lines 3 and 4)			5.	417,150,992		
6. Total liabilities (see instructions)	200,062,400	493,411,479	6.	346,736,940		
7. Total capital (column C, line 5 less column C, line 6)	70,414,052					
9. Business and investment capital (line 7 less line				65,414,052		
10. Investment capital (Schedule D, line 4) (see insti				62,000,000		
11. Business capital (line 9 less line 10)	·			3,414,052		
12. Allocated investment capital (line 10 x				51,801,000		
13. Allocated business capital (line 11 x49	0.52 % from Schedule H	, line 5)	13.	1,690,639		
14. Total allocated business and investment capital (line	e 12 plus line 13) (enter at S	Schedule A, line 2a or 2b)	14.	53,491,639		
 12. Allocated investment capital (line 10 x 13. Allocated business capital (line 11 x 14. Total allocated business and investment capital (line 15. Issuer's allocation percentage (sum of Sch. E, line rounded to the nearest one hundredth of a percent 			15.	79.52 %		

SCHEDULE F Certain Stockholders

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")	on
MARY LANE USA 10039	123.45.6789	CFO	4,500,400	
JANE DOE USA 10038	987-65-4321	COO	4,000,000	
				$\overline{}$

Form NYC-3L - 2014 NAME: TREE GCT TC FIVE EIN: 00-0000009 Page 5

SCHEDULE G Complete this schedule if business is carried on both inside and outside NYC

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary)

Complete Address	Dont	Nature of Activities	No. of Familiarios	Wassa Calarias Eta	Duties
	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 500 Fifth Avenue	2,000,000	Showroom, Offices	25	3,124,990	Various
New York NY	^{ZIP} 10005				
NUMBER AND STREET					
CITY	ZIP				
NUMBER AND STREET					
CITY STATE	ZIP				
NUMBER AND STREET					
CITY	ZIP				
Total	2,000,000		25	3,124,990	

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary)

Complete Address	s		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 2643 Rue de la Lynn Elty Paris State NV ZIP 89109			1,000,000	Showroom	25	2,500,000	Sales
1046 Park Avenue			500,000	Warehouse	15	747,065	Various
Jersey City	NJ	^{ZIP} 07307	,			,	
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
СІТУ	STATE	ZIP					
Total			1,500,000		40	3,247,065	

SCHEDULE H	Business Allocation - see instructions before completing this schedule

Did you make an election to use fair market value in the property factor?
 If this is your first tax year, are you making the election to use fair market value in the property factor?
 Yes
 No

		TY C	COLUMN B - EVERYWHERE		
1a.	Real estate owned1a.		1a.		
1b.	Real estate rented - multiply by 8 (see instr.) (attach rider)	16,000,000	1b.	28,000,000	
1c.	Inventories owned	1,000,000	1c.	3,000,000	
1d.	Tangible personal property owned (see instructions)1d.	500,000	1d.	2,000,000	
1e.	Tangible personal property rented - multiply by 8 (see instr.)1e.	250,000	1e.	2,500,000	
1f.	Total	17,750,000	1f.	35,500,000	
1g.	Percentage in New York City (column A divided by column B)		1g.	50.0000	%
1h.	Multiply line 1g by 13.5		1h.	675.0000	

	Receipts in the regular course of business from:				
2a.	Sales of tangible personal property where shipments				
	are made to points within New York City 2a.				
2b.	All sales of tangible personal property		2b.		
2c.	Services performed		2c.		
2d.	Rentals of property		2d.		
2e.	Royalties		2e.		
2f.	Other business receipts		2f.		
2g.	Total		2g.		
2h.	Percentage in New York City (col. A of line 2g divided by	col. B)	. 2h.		%
2i.	Multiply line 2h by 73		2i.		
3a.	Wages, salaries and other compensation of employees,	3,124,990		6 272 055	
	except general executive officers (see instructions) 3a.	3,124,990	3a.	6,372,055	



49.0421

662.0684

orm NYC-3L - 2014 NAME: TREE GCT TC FIVE EIN: 00-0000009

OIII 1410 0E 2014	IVAIVIL	
SCHEDIII	- 1	Business Allocation for Aviation Corporations and Corporations Operating Vessels

Р	art 1 Busin	less allocation for aviation corporations					
				COLUMN A - N	AVERAGE FO IEW YORK CITY	COLUMN B - EV	FRYWHERE
1.	Aircraft arriva	Is and departures	1	COLOMN A - N	LW TORK CITT	COLUMN B - EV	LNIWIILNL
2.		percentage (column A divided by column B)					%
3.	-	s handled					70
4.		percentage (column A divided by column B)					%
5.	-	venue					
6.		percentage (column A divided by column B)					%
7.	Total of lines 2	2,4 and 6	7.				%
8.		entage (line 7 divided by three rounded to the nearest one h		of a nercentage n	oint) (enter on Schedu	le H line 5) 8	
		<u> </u>					/0
P	art Z Dusine	ess allocation for corporations operating vessels	s in iorei		NEW YORK CITY		
					TERRITORIAL WATERS	COLUMN B -	EVERYWHERE
1.	Aggregate nu	mber of working days	1.				
2.	Allocation perce	entage (column A divided by column B rounded to the nearest	t one hund	edth of a percenta	age point) (enter on Sch	edule H, line 5) 2.	%
_		E J The following information must be entered for		·		·	
1a.		principal business activity Landscape architecture	illis retur	ii to be complete	. (REFER TO INSTRUCTIO	INS BEFORE COMPLET	ING THIS SECTION.)
1b.	-	ant business activities (attach schedule, see instructions)					
	_	f reporting corporation, if different from name entered on					
2.		tion included in a consolidated federal return?					ES X NO
3.						⊔ т	ES MO
	_	parent's name			enter here and on pag	e 2, line 25	
4.	Is this corpora disregarding a	tion a member of a controlled group of corporations as d any exclusion by reason of paragraph (b)(2) of that section	lefined in I n?	RC section 1563	,	🗆 ү	ES X NO
	If "YES", give	common parent corporation's name, if any		EIN _	enter here and on pag	o 0 lino 07	
5.	Has the Intern	al Revenue Service or the New York State Department of	of Taxation	and Finance	enter here and on pag	e 2, iii le 27	
		taxable income or other tax base reported in a prior year			r audit?	×	′ES 🗌 NO
	If "YES", by w				eg.: 01-01-09 MMDDYY		2-31-12 MMDDYY
		🗴 New York State Department of Taxation and Finance	St	ate period(s): Bo	eg.: 01-01-08 MMDDYY	End.:12	2-31-11 MMDDYY
6.	If "YES" to que	estion 5, has Form(s) NYC-3360 (Report of Federal/State	e Change	in Tax Base) bee	n filed?	X	ES NO
	7.	Did this corporation make any payments treated as interest owning directly or indirectly, individually or in the aggre	gate, mor	e than 50% of the	e corporation's issued		
		outstanding capital stock? If "YES", complete the follow	ving (if mo	re than one, atta	ch separate sheet)	L Y	'ES X NO
		Shareholder's name:					
		Interest paid to Shareholder: Total Indebtedne					
	8.	Was this corporation a member of a partnership or join If "YES", attach schedule listing name(s) and Employe	t venture o r Identifica	during the tax yea tion Number(s).	ar?	L Y	ES X NO
	9.	At any time during the taxable year, did the corporation had located in NYC or a controlling interest in an entity own	ve an inter ning such	est in real property real property?	/ (including a leasehold	interest)	ES X NO
1	10	 a) If "YES" to 9, attach a schedule of such property, indicaddress, borough, block and lot number. 	cating the	nature of the inter	rest and including the	street	
		 b) Was any NYC real property (including a leasehold integrated property acquired or transferred with or without constitution). 					res 🔲 no
1		c) Was there a partial or complete liquidation of the con					′ES 📙 NO
		d) Was 50% or more of the corporation's ownership transferred of	•	•			′ES ∐ NO
	11	. If "YES" to 10b, 10c or 10d, was a Real Property Trans					ES NO
	12	. If "NO" to 11, explain:					
	11 12 13 14 14	. Does the corporation have one or more qualified subch If "YES": Attach a schedule showing the name, address the QSSS filed or was required to file a City business in	and EIN, it	any, of each QSS	SS and indicate wheth		ES X NO
-	14	. If a federal return was filed on Form 1120S, enter the n					
	15	Does this taxpayer pay rent greater than \$200,000 for 96th Street for the purpose of carrying on any trade, but	any premi	ses in NYC in the	e borough of Manhatta		res 🗌 no
	40	96th Street for the purpose of carrying on any trade, but I "YES", were all required Commercial Rent Tax Retur					
	10	Please enter Employer Identification Number which wa					
		Please enter Employer Identification Number which wa	is used or	i the Commercial	Hent lax Heturn:		

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SCHEDULE K Federal Return Information

The following information must be entered for this return to be complete.

Enter on lines 1 through 10 in the Federal Amount column the amounts reported on your federal return or pro-forma Federal return. (See instructions)

Federal 1120 ▼ Federal Amount ▼ 2,480,000 2,500,000 Interest income 2 3. 420,200 Other income 4. 40.989.850 5. Total income 5. 120,100 7. 20,140,029 58,480,797

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

-	rtify that this return, including any accompany e the Dept. of Finance to discuss this i	•	-			Firm's Ema	ail Address:			
SIGN HERE:	Signature of officer	_	Title CFO		Date 09-15-20)15		cial Security Num		
PREPARER'S USE -> ONLY	Preparer's signature	Preparer's printed name Johnny App	oleseed	Check if self- employed ✔	Date 09-15-20	15	P 9 9	0 6 0	0 0 7	
ONLY	John Apple, CPA ▲ Firm's name (or yours, if self-employed)	99 Any Street, Anyto			74002 ▲ Zip Code		Firm's Emplo	oyer Identification	Numbe]

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return.

Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.

The due date for the calendar year 2014 return is on or before March 16, 2015.

For fiscal years beginning in 2014, file on or before the 15th day of the 3rd month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564

REMITTANCES PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES

Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646
NEW YORK, NY 10008-3646

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563



CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS

2014

NYC -ATT-S-CORP

ATTACH TO FORM NYC-3A, NYC-3L, NYC-4S OR NYC-4SEZ

All federal S Corporations must complete this schedule and include it when filing Form NYC-3A, NYC-3L, NYC-4S, or NYC-4SEZ. Amounts on Part I, Lines 1 through 8, 12 and 13 and Part II, Lines 15 through 18 are carried directly from your Federal form 1120S, Schedule K.

PART I

Line 9 - If the calculated value for line 9 is negative, enter 0.

Line 10 - The capital loss carryover from prior years that may be used in the current tax year for City purposes. This amount may not exceed the value on line 9.

Line 11 - Subtract Line 10 from Line 9.

PART II

Line 19 - If the Domestic Production Activities Deduction

SPECIFIC LINE INSTRUCTIONS

has been taken on the corporate level, do not include it on line 19, but enter it on Part II Line 20.

Line 20 - If the Domestic Production Activities Deduction has not been taken on the corporate level, or if the corporation is not eligible to take the deduction, leave line 20 blank.

PART III

Line 22 - Federal Taxable Income: Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-3L or

form NYC-4S, or on Schedule B2, Line 1 of your form NYC-4SEZ. For members of a Combined Group included in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1.

For C	or CALENDAR YEAR or FISCAL YEAR beginning								and ending									
Nai	ne as shown on NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ						EMI	PLO'	/ER I	DEN.	TIFICA	TION	NUM	BER				
TI	REE GCT TC FIVE					0	0]-	0	0	0	0	0	0	9			
PA	RT I - ADDITIONS TO ORDINARY BUSI	NESS INCOME																
		From Federal Form 1120S													ı			
1.	Ordinary business income (loss)	Schedule K, Line 1							1			(17	,490	,947)				
2.	Net rental real estate income (loss)	Schedule K, Line 2							2	2								
3.	Other net rental income (loss)	Schedule K, Line 3c							3	i								
4.	Interest income	Schedule K, Line 4							4	٠			2,500),000				
5.	Ordinary dividends	Schedule K, Line 5a							5	i		2	2,480	,000				
6.	Royalties	Schedule K, Line 6							6	i								
7.	Net short-term capital gain (loss)	Schedule K, Line 7	7.						_									
8.	Net long-term capital gain (loss)	Schedule K, Line 8a	8.															
9.	Sum of lines 7 and 8	See Instructions	9.															
10.	Capital Loss Carryover	See Instructions	10.															
11.	Net Capital Gain	See Instructions							1	1.								
12.	Net Section 1231 gain (loss)	Schedule K, Line 9							1	2.								
13.	Other income (loss)	Schedule K, Line 10							1	3.		13	3,500	0,000				
14.	TOTAL ADDITIONS (Sum of lines 1 through 6 plus lines 11 through 13)		J						1	4.			989	,053				

PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME											
Make applicable adjustments for C Corporation treatment of items 15 through 21											
15. Section 179 deduction	Schedule K, Line 11	1	5.								
16. Contributions	Schedule K, Line 12a	1	6.								
17. Investment interest expense	Schedule K, Line 12b	1	7. 340								
18. Section 59(e)(2) expenditures	Schedule K, Line 12c(2)	1	8.								
Other deductions (do not include Domestic Productions Activities Deduction)	See Instructions	11	9. 320,210								
Domestic Production Activities Deduction (If deducted at corporate level)		2	0.								
21. TOTAL DEDUCTIONS (Sum of lines 15 through 20)		2	320,550								

PART III - CALCULATION OF FEDERAL TAXABLE INCOME										
22. Federal Taxable Income	See Instructions	22	668,503							



NET OPERATING LOSS DEDUCTION COMPUTATION 2014 **GENERAL CORPORATION TAX**

ATTACH TO FORM NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ

Print or Type ▼		For CALENDAR	EAR 2014 or FISCAL Y	EAR beginning				_ 20	14 an	nd er	nding						-
	-3A, NYC-3L, NYC-4S or N	IYC-4SEZ:						EMF	PLOYI	ER II	DENT	IFICAT	ION N	UMBE	R	·	
GREA GCT TO	C FIVE					0	0	-	C)	0	0	0	0	0	9	
SCHEDULE /	A - NYC Net Op	erating Loss D	eduction Sche	dule (NOLD)													
APPLICABLE YEAR	COLUMN A - Tax Year	COLUMN B - Federal Taxable Income (Loss) before NOL and special deductions	COLUMN C - Amount from NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ (See instructions)	COLUMN D - NYC Net Operating Lo Generated (attach rider Separate Return Limita Year (SRLY) Loss)	for tion	NYC Ne	UMN I et Opei Utilize	ratin	ıg		C Ne	JMN I t Oper Expire	ating		COLU YC Net Loss R		ating
A. NOL Carryforwa	ard from prior years												—	-			
1. 20th preceding yr														Г			
2. 19th preceding yr																	
3. 18th preceding yr																	
4. 17th preceding yr																	
5. 16th preceding yr					\perp												
6. 15th preceding yr														L			
7. 14th preceding yr																	
8. 13th preceding yr																	
9. 12th preceding yr					_												
10. 11th preceding yr					_												
11. 10th preceding yr					_												
12. 9th preceding yr					_												
13. 8th preceding yr					_												
14. 7th preceding yr									4								
15. 6th preceding yr					_												
16. 5th preceding yr									4								
17. 4th preceding yr																	
18. 3rd preceding yr					_									_			
19. 2nd preceding yr					_				4					_			
20. 1st preceding yr	2013	(100,000)	(80,000)	(80,00	0)				0							80	,000
21. Current year	2014	668,503	28,403,743		0			0,0									0
	. •	S Utilized should be ca									, Line			:-4SE			
, ,	•	ating Loss elections?.											'ES			× NO	
		Net Operating onment To Investi		nent to Investi	men	t inco	me ((11	арр	plic	able	∌)					
DESCRIPTION	9 =000 / ipport												ΑN	NOUN	١T		
Investment Inco	me before Net Oper	ating Loss from NYC	-3A or NYC-3L, Sch	B line 21g					1	1.					3,0	0,000)00
2. Entire Net Incon	ne before Net Opera	iting Loss from NYC-	3A or NYC-3L, Sch.	B line 19 or 20 plu	ıs line	e 11			2	2.					28,	403,7	743
	•			·												10.56	3 %
`	,	C 3L, Sch. B line 11).														80,0)00
5. Net Operating Los	ss Apportionment to In	vestment Income (multi	iply line 3 by line 4 and	enter on NYC-3A or	NYC	-3L, Sch	n. B lir	ne 2	2) 5	5						8,4	448



NEW YORK CITY DEPARTMENT OF FINANCE NYC -399Z Finance

DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

SCHEDULE A1	Com	putation	of allowable New	York City depred	ciation for curre	nt year	Attach rider if necessar				
A Description of Property	B Class of Property	Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	Allowable New York City Depreciation			
Computer Equipment	3	01-01-2012	51,000	12,750	17,000	S/L	5	12,750			
1a. Total columns D, E	, F, and	l	51,000	12,750	17,000			12,750			

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions on back.)

SCHEDULE A2	Cor	mputatio	n of NYC deductio	y vehicles	Attach rider if necessary				
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	Life or Rate	Total Allowable New York City Deductions	
1b. Total columns D, E,	E and								
ib. Iolai columns D, E,	r, and	1							

00611491 NYC-399Z - 2014

Form NYC-399Z Page 2

For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years. A If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F. A If New York City deduction exceeds federal, subtract column D from column E and enter in column G.

Α	В	С	D	E	F	G
Description of Property	Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D <i>minus</i> E)	Adjustment (E <i>minus</i> D)
2. Total excess fede	ral ded	uctions o	ver NYC deductions (see in	nstructions)		

	Total excess leading academent ever it is academent (ever including includin		
		!	i c
2	Total excess NVC deductions over federal deductions (see instructions)	!	1

SCHEDULE C Computation of adjustments to New	York City income	
	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F4.	17,000	
5. Enter amount from Schedule A1, line 1a, column I5.		12,750
6a. Enter amount from Schedule A2, line 1b, Column F6a.		
6b. Enter amount from Schedule A2, line 1b, Column I6b.		
7a. Enter amount from Schedule B, line 27a.		
7b. Enter amount from Schedule B, line 3 7b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.8.	17,000	12,750

Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instr.)

GENERAL INFORMATION



The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal

property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real property acquired to replace property damaged or destroyed in the attacks on the World Trade Center on September 11, 2001. For New York City tax purposes, property that qualifies as both "qualified property" and "qualified New York Liberty Zone property" will be eligible for enhanced depreciation and IRC §179 benefits as "qualified New York Liberty Zone property."

GCT Test Case Six

Begins on the next page

Taxpayer name	WORK GCT TC SIX
EIN	00-000007
Primary Form	NYC-4S
Associated Form(s)	NYC-ATT-S-CORP, NYC-NOLD-GCT
Attachments	Alternative Tax Calculation
Purpose of test	Short year return, Conversion of S Corp to C Corp, Net Operating Loss Deduction
Other instructions	None

2a. 2b. 2c. 3a. 3b. 4. 5. 6.

7. 8. 9. 10. 11a. 11b. 11c. 12. 13. 14.

14c.

15. 16. 17. 18. 19.

SIGN HERE

NEW YORK CITY DEPARTI	MENT OF FINANCE
NAC -	4S

NEW YORK CITY DEPARTMENT OF FINA	MCE GENERAL C	ORPORATION	ON TAX RE	TURN	2014
Finance -43	For CALENDAR YEAR 20	14 or FISCAL YEAR begi	nning <u>01/01/14</u>	2014 and ending	06/30/14
	Enter 2-character special	_	_		
Amended Final I	·		I short period return		box if you are filing
return Check	box if the corporation has ceased opera	tions. (See Ir	nstructions)	a 52- 53	3-week taxable year
Amended Final return Check Check box if a pro-forma Name WORK GCT TC SIX In Care Of	federal return is attached	Check box if	you claim any 9/11/0	1-related federal tax	benefits (see inst.)
Name WORK GCT TC SIX				Taxpayer's Email A	ddress:
In Care Of			khiryfarr@v	workNall.com	
unioale of			EMPLO	YER IDENTIFICAT	TION NUMBER
Address (number and street)			0 0	0 0 0	0 0 0 7
37 ANY STREET				0,0,0	0 0 0 7
City and State ANYTOWN, NC		Zip Code 28041-02	RUSINESS CO	ODE NUMBER AS DE	R FEDERAL RETURN
Business Telephone Number	Date business began in NYC	Date business ended in I	NIVO		
310-555-1212	01/01/2009	Date business ended in	3	3 2 1 9	0 0
CHEDULE A Computation of	of Tax BEGIN WITH SCHEDU	JLES B THROUGH E ON F	PAGE 2. TRANSFER AP	PLICABLE AMOUNTS	TO SCHEDULE A.
Payment Amount being paid electronically			A.	Paymer	nt Amount
		53,104			4,700
Net income (from Schedule B, line 8) Total capital (from Schedule C, line 7) (see instr.)		1,065,106	x .0885 1. x .0015 2a.		1,598
Total capital - Cooperative Housing Corps. (see instr.)	I	1,005,100	7		1,000
		LOT	x .0004 2b.		
Cooperatives - enter: BORO Compensation of stockholders (from Sche	BLOCK	LOT	161,698		
					2,586
Alternative tax (see instructions)		11,468,259			1,750
Minimum tax (see instructions) - NYC Gro Tax (line 1, 2a, 2b, 3b or 4, whichever is lar		· · · · · · · · · · · · · · · · · · ·			4,700
First installment of estimated tax for period	• '		5.		.,
(a) If application for extension has been filed,			6a.		12,000
(b) If application for extension has not been					
enter 25% of line 5 (see instructions)			6b.		
Total before prepayments (add lines 5 and	The state of the s				16,700
Prepayments (from Prepayments Schedule	e, line G) (see instruction	s)	8.		18,000
Balance due (line 7 less line 8)			9.		0
Overpayment (line 8 less line 7)			10.		1,300
Interest (see instructions)		I			
Additional charges (see instructions)		1b.			
Penalty for underpayment of estimated tax (atta	· ·				
Total of lines 11a, 11b and 11c					0
Net overpayment (line 10 less line 12)					1,300
Amount of line 13 to be: (a) Refunded - X Dir	•	•	1		1,300
• ,	estimated tax	ACCOUN			
Routing 0 2 1 0 0 0 0 2 1 Account Number 6	319-023754	Checking X	Savings		
TOTAL REMITTANCE DUE (see instr.)			15.		
NYC rent deducted on federal tax return (see instr.) THIS	LINE MUST BE COMPLETED. 1	6.	160,574		
Federal return filed: 1120 1120C	× 1120S 1120F	1120H Oth	ner/None		
Gross receipts or sales from federal return			18.		11,468,259
Total assets from federal return			19.		3,605,885
CERTIFICATION	OF AN ELECTED OF	FICER OF THE	CORPORATI	ON	<u> </u>
I hereby certify that this return, including any accompanying ride				nail Address:	
I authorize the Dept. of Finance to discuss this return Officer's	1				
signature:	Title: CEO	Date	,. • · _ • _ • · • _		curity Number or PTIN
Prenarer's Prenarer	r'e	Check if self-		₽ 5 5 ■ 5 !	5 5 5 5

Preparer's signature:

John Ap printed name: Johnny Appleseed employed: Unate: 01-20-2015 Firm's Employer Identification Number John Appleseed. CPA 100 Efile Drive, Anytown, TX 78621 1 0 0 0 0 0 1 ▲ Firm's name (or yours, if self-employed) ▲ Zip Code ▲ Address

Make remittance payable to the order of: NYC DEPARTMENT OF FINANCE. Payment must be made in U.S.dollars, drawn on a U.S. bank. Attach copy of all pages of your federal tax return or pro forma federal tax return. To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.

S	CHEDULE B Computation of NYC Taxable N	et Income				•
1.	Federal taxable income before net operating loss deduction and sp	ecial deductions (see instructions) 1.	18,610	
2.	Interest on federal, state, municipal and other obligations not included in line 1					
3a.	NYS Franchise Tax and other income taxes, including MTA taxes, deducted $\boldsymbol{\theta}$	Tax and other income taxes, including MTA taxes, deducted on federal return (attach rider) (see instr.) 3a.				
3b.	NYC General Corporation Tax deducted on federal return (see	eneral Corporation Tax deducted on federal return (see instructions)				
4.	ACRS depreciation and/or adjustment (attach Form NYC-399 and/or N					
5.	Total (sum of lines 1 through 4)				55,204	
6a.	New York City net operating loss deduction (see instructions)			2,100	S CORPORATIONS	S
6b.	Depreciation and/or adjustment calculated under pre-ACRS pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instr.).				see instructions	
6c.	NYC and NYS tax refunds included in Schedule B, line 1 (see instr.)	I			for line 1	
7.	Total (sum of lines 6a through 6c)			7	2,100	
8.	Taxable net income (line 5 less line 7) (enter on page 1, Schedu				-	
	CHEDULE C Total Capital	,		, 5.	30,104	
	used to determine average value in column C. Check one. (Attach detailed sch	edule)				
	X - Annually - Semi-annually - Quarterly	COLUMN	Δ	COLUMN E	3 COLUMN C	
		Beginning of Y		End of Year	Average Value	
	Monthly Weekly Daily					
1.	Total assets from federal return 1.	4,688,47		3,605,885		
2.	Real property and marketable securities included in line 1 2.	50,20	6	60,043	,	
3.	Subtract line 2 from line 1	400.00		050 554	4,092,056	
4.	Real property and marketable securities at fair market value 4 .	180,00	0	250,554		
5.	Adjusted total assets (add lines 3 and 4)	2,860,27	6	1 402 069	4,307,333	
6.	Total liabilities (see instructions)			1,493,968	1 222 122	
7.	Total capital (column C, line 5 less column C, line 6) (enter on page	1, Schedule A, Iir	ie 2a or 2b)	(see Instr.)	• 7.	
	CHEDULE D Certain Stockholders de all stockholders owning in excess of 5% of taxpayer's issued ca	unital ataak who re	nacivad anv	aamaanaatian	including commissions	
IIICIU	Name, Country and US Zip Code	Social Se		Official	Salary & All Other Compensation Re	ceived
	(Attach rider if necessary)	Numbe	,	Title	from Corporation (If none, enter	
KHI	RY U FARR, USA, 10001	123-45-6	789	CEO	80,849	
KHI	RY U NEARR, USA, 10002	024-68-0	246	COO	80,849	
1.	Total, including any amount on rider (enter on page 1, Scheo				161,698	
_	CHEDULE E The following information must I	be entered fo	r this retu	ırn to be co	omplete	
1.	New York City principal business activity: Manufacturing Does the corporation have an interest in real property located in New York (City 2 (and instruction	201		VEC N	0 ×
2. 3.	If "YES": (a) Attach a schedule of such property, including street address,				1E3 N	0 🔼
٠.	(b) Was a controlling economic interest in this corporation (i.e., 50	% or more of stock of	<i>wnership)</i> tran	sferred during the		o 🔲
4.	Does the corporation have one or more qualified subchapter s subsidiaries	(QSSS)?			YES N	0 X
	If "YES" Attach a schedule showing the name, address and EIN, the QSSS filed or was required to file a City business income to			e wnetner		
5.	If a federal return was filed on Form 1120S, enter the number of Fed K1 ret					
6.	Does this taxpayer pay rent greater than \$200,000 for any premises in NYC	in the borough of N				_
	96th Street for the purpose of carrying on any trade, business, profession, v					o 🔯
7.	If "YES", were all required Commercial Rent Tax Returns filed?				YES N	o 🗵
	Please enter Employer Identification Number which was used on the Composition OF PREPAYMENTS S		urn:			
	PREPAYMENTS CLAIMED ON SCHEDULE A, L		DA	TE	AMOUNT	
A. Mandatory first installment paid with preceding		ng year's tax			3,000	
	B. Payment with Declaration, Form NYC-400 (1)	03-17-201	4	3,000	
	C. Payment with Notice of Estimated Tax Due (2)					
	D. Payment with Notice of Estimated Tax Due (· ·				
	E. Payment with extension, Form NYC-EXT	-	03-16-201	5	12,000	
	F. Overpayment from preceding year credited					
	D. Payment with Notice of Estimated Tax Due (3)					
		AILING INSTRU	CTIONS			



NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564

REMITTANCES

PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/ESERVICES
OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646 NEW YORK, NY 10008-3646

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE **GENERAL CORPORATION TAX** P.O. BOX 5563 **BINGHAMTON, NY 13902-5563**

WORK GCT TC SIX
00-000007
Form NYC-4S Alternative Tax Calculation

Net Income (loss)	1	53,104
100% of salaries and compensation to shareholders owing more than		
5% of taxpayer's stock	2	161,698
Total	3	214,802
Statutory exclusion (reduced for partial year)	4	20,000
Net amount	5	194,802
15% of net amount	6	29,220
Tax Rate	7	8.85%
Alternative tax	8	2,586

CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS

2014

ATTACH TO FORM NYC-3A, NYC-3L, NYC-4S OR NYC-4SEZ

All federal S Corporations must complete this schedule and include it when filing Form NYC-3A, NYC-3L, NYC-4S, or NYC-4SEZ. Amounts on Part I, Lines 1 through 8, 12 and 13 and Part II, Lines 15 through 18 are carried directly from your Federal form 1120S, Schedule K.

PART I

Finance

Line 9 - If the calculated value for line 9 is negative, enter 0.

Line 10 - The capital loss carryover from prior years that may be used in the current tax year for City purposes. This amount may not exceed the value on line 9.

Line 11 - Subtract Line 10 from Line 9.

PART II

Line 19 - If the Domestic Production Activities Deduction

SPECIFIC LINE INSTRUCTIONS

has been taken on the corporate level, do not include it on line 19, but enter it on Part II Line 20.

Line 20 - If the Domestic Production Activities Deduction has not been taken on the corporate level, or if the corporation is not eligible to take the deduction, leave line 20 blank.

PART III

Line 22 - Federal Taxable Income: Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-3L or

form NYC-4S, or on Schedule B2, Line 1 of your form NYC-4SEZ. For members of a Combined Group included in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1.

01/01/14 06/30/14 2014 For CALENDAR YEAR or FISCAL YEAR beginning and ending Name as shown on NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ EMPLOYER IDENTIFICATION NUMBER WORK GCT TC SIX 0 0 0 0 0 PART I - ADDITIONS TO ORDINARY BUSINESS INCOME From Federal Form 1120S 424,118 Ordinary business income (loss)..... Schedule K, Line 1 1. 2. 2. Net rental real estate income (loss) Schedule K, Line 2 Other net rental income (loss)..... Schedule K, Line 3c 3. 71,147 4. 4. Interest income..... Schedule K. Line 4 5. Ordinary dividends Schedule K. Line 5a 5. 6. 6. Royalties Schedule K, Line 6 78,649 7. Schedule K. Line 7 7. Net short-term capital gain (loss) 8. 8. Net long-term capital gain (loss) Schedule K. Line 8a 78,649 9. 9. Sum of lines 7 and 8 See Instructions 10. 10. Capital Loss Carryover See Instructions 78,649 11 11. Net Capital Gain..... See Instructions 12 12. Net Section 1231 gain (loss)...... Schedule K, Line 9 10,000 13. Schedule K, Line 10 13. Other income (loss)..... 14. TOTAL ADDITIONS 583,914 (Sum of lines 1 through 6 plus lines 11 through 13)

PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME					
Make applicable adjustments fo	r C Corporation treatmer	nt of items 15 through 21			
15. Section 179 deduction	. Schedule K, Line 11	15	62,935		
16. Contributions	. Schedule K, Line 12a	16	S		
17. Investment interest expense	. Schedule K, Line 12b	17	7.		
18. Section 59(e)(2) expenditures	. Schedule K, Line 12c(2)	18	3.		
Other deductions (do not include Domestic Productions Activities Deduction)	. See Instructions	19	502,369		
20. Domestic Production Activities Deduction(If deducted at corporate level)		20).		
21. TOTAL DEDUCTIONS (Sum of lines 15 through 20)		21	565,304		

PART III - CALCULATION OF FEDERAL TAXABLE INCOME					
22. Federal Taxable Income	See Instructions		22.	18,610	



NET OPERATING LOSS DEDUCTION COMPUTATION 2014 **GENERAL CORPORATION TAX**

ATTACH TO FORM NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ

Print or Type ▼		For CALENDAR	YEAR 2014 or FISCAL Y	EAR beginning 01/0	1/14 2014 a	nd ending06/30/1	4
	C-3A, NYC-3L, NYC-4S or I	NYC-4SEZ:			EMPLOY	ER IDENTIFICATION NU	JMBER
WORK GCT T	C SIX				0 0 -	0 0 0 0	0 0 7
SCHEDULE	A - NYC Net O	perating Loss D	eduction Sche	edule (NOLD)			
APPLICABLE YEAR	COLUMN A - Tax Year	COLUMN B - Federal Taxable Income (Loss) before NOL and special deductions	COLUMN C - Amount from NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ (See instructions)	COLUMN D - NYC Net Operating Loss Generated (attach rider for Separate Return Limitation Year (SRLY) Loss)	COLUMN E - NYC Net Operating Loss Utilized	COLUMN F - NYC Net Operating Loss Expired	COLUMN G - NYC Net Operating Loss Remaining
A. NOL Carryforw	ard from prior years	5				→	
1. 20th preceding yr							
2. 19th preceding yr							
3. 18th preceding yr							
4. 17th preceding yr							
5. 16th preceding yr							
6. 15th preceding yr							
7. 14th preceding yr							
8. 13th preceding yr							
9. 12th preceding yr							
10. 11th preceding yr							
11. 10th preceding yr							
12. 9th preceding yr							
13. 8th preceding yr							
14. 7th preceding yr							
15. 6th preceding yr							
16. 5th preceding yr							
17. 4th preceding yr							
18. 3rd preceding yr							
19. 2nd preceding yr	2012	(800)	(600)	(600)			600
20. 1st preceding yr	2013	(2,000)	(1,500)	(1,500)			2,100
21. Current year	2014	18,610	55,204	0	2,100		(
Note: Current Year	's Net Operating Los	s Utilized should be ca	arried forward to NYC	-3A or NYC-3L, Sch. B,	Line 11 or NYC-4S, So	ch. B, Line 6a or NYC-	4SEZ, Sch.B2, line 4
	•	rating Loss elections?					NO
		e Net Operating		ment to investme	ent Income (if ap	plicable)	
-	ting Loss Apport	ionment To Invest	ment income			ΔΜ	OUNT
DESCRIPTION							
	•	rating Loss from NYC		_			
2. Entire Net Incor	me before Net Opera	ating Loss from NYC-	3A or NYC-3L, Sch.	B line 19 or 20 plus li	ne 11	2.	
3. Ratio: (Divide I	ine 1 by line 2)					3.	%
4. Net Operating L	oss (NYC-3A or NY	C 3L, Sch. B line 11)				4.	
5 Net Operating Los	es Annortionment to Ir	veetment Income (mult	inly line 3 by line 1 and	enter on NVC-3A or NV	/C 31 Sch P line 22\	5	

GCT Test Case Seven

Begins on the next page

Taxpayer name	RMNI GCT TC SEVEN
EIN	00-0000600
Primary Form	NYC-4SEZ
Associated Form(s)	None
Attachments	None
Purpose of test	Generic Form
Other instructions	None

▲ Firm's name (or yours, if self-employed)

NEW YORK CITY DEPARTMENT OF FINANCE
NYC-4SEZ

GENERAL CORPORATION TAX RETURN

004	
	44

		Finance	EZ -							_		
		For CALENDAR YEAR 2014 o	r FISCAL YEAR begin	ning	2014 and e	ending						ı are filing xable yea
		Amended return	Final return - C	heck box if the c	orporation has ceas	sed operation	s.	Special sh	ort-perio	d return	(see in	ıst.)
		Enter 2-character special			. ——	·			·			,
		Name RMNI GCT TC S	FVFN						er's Ema		:SS:	
		In Care Of					sam.bri	ntz@rn	ini.con	1		
		Address (number and street)	- 				EMPL	OYER ID	ENTIFIC	CATION	NUME	3ER
		1234 MAIN STRE	:E1		Zip Code		0 0	- 0	0 0	0	6	0 0
		NEW YORK, NY			10007		BUSINESS	CODE NUI	MBER AS	PER FE	DERAL	RETURN
		Business Telephone Number 212-321-7654			Date business beg 01/01/200			4 8	5 3	3 2	0	
	SCHEDUL	E A Computat	tion of Tax	BEGIN WITH S	SCHEDULES B1 or B	2 ON PAGE 2.	TRANSFER AF	PPLICABLE	AMOUNT	TO SCF	IEDULE	Α.
Α	. Payment A	mount being paid electronic	cally with this ret	urn			A.		Payr	ment Am	- 10unt 47	7
	•	Schedule B1, line 3 or E			13,290		.0885 <i>'</i>				1,17	
	,	e instructions) - NYC Gros			5,450						2	
3.	Tax (line 1 or 2, v	whichever is larger)						3.			1,17	6
4.		of estimated tax for peri for extension has been t				IYC-EXT	4	а.				
	. ,	for extension has not be line 3 <i>(see instructions)</i>					41	b			29	4
5.	Total before prep	payments (add lines 3 ar	nd 4a or 4b)				;	5.			1,47	0
6.	Prepayments (se	ee instructions)						6.			1,00	0
7.	Balance due (line	e 5 less line 6)						7.			47	0
8.	Overpayment (lin	ne 6 less line 5)			<u></u>		8	8.				
9.	Interest (see inst	tructions)			9.		7					
10.	Amount of line 8	to be: (a) Refunded -	Direct deposit	- fill out line 1	0c OR	Paper che	eck 10a	a				
		(b) Credited to 20		ax				b			_	
10c	Routing Number	Accour			Checkin		NT TYPE avings					
11.	TOTAL REMITTA	ANCE DUE (see instruc	tions)				1	1.			47	7
12	. Federal return f	filed: 🗌 1120 🔲 1120	OC 1120S	1120H	H ⊠ 1120F	☐ Otl	ner/None					
13.	Gross income .						1	3.		2	5,24	0
		CERTIFICATIO	N OF AN EL	ECTED O	EEICER OF	THE CO	DDOD A	TION				
HERE		return, including any accompanying	rider, is, to the best of	my knowledge an	d belief, true, correct	and complete	Firm's En	nail Addres	 SS:			
SIGN HE	Officer's	of Finance to discuss this retu	i	er listed below. le: CFO	(see instructions	, _	S-28-2015	Preparer	's Social	Security	Numbe	er or PTIN
	signature: Preparer's signature:	Pre	parer's ted name: John l		Check if self- employed:	_	3-20-2015	P 0	0 • 0	0 0	0 0	0 0 7
PREPARER'S	AAA Tax Servic		4000 3rd Ave,		rtland, OR		201		- 			Number
			· .					$\overline{}$		-	-	

31111491 NYC-4S-EZ - 2014

▲ Zip Code

▲ Address

Form NYC-4S-EZ - 2014			Page 2
NAME RMNI GCT TC SEVEN	EIN	00-000600	
SCHEDULE B1			
To be used by New York State C Corporations that elect to use NYS entire	e net income.	See instructions.	
I. New York State Entire Net Income	1.		
2. General Corporation Tax deducted in computing amount on line 1	2.		
3. Total of lines 1 and 2 (Enter on page 1, Schedule A, Line 1)	3.		
SCHEDULE B2			
To be used by New York State S Corporations and C Corporations that do	not elect to ι	ise Schedule B1. See instr	uctions.
Federal Taxable Income before net operating loss deduction and special deductions	1.	12,340	
State and local income and MTA taxes deducted on federal return (see instructions)	2.	1,000	
3. Total of lines 1 and 2	3.	13,340	
New York City net operating loss deduction (see instructions)	4.		
5. New York City and New York State income tax refunds included in Schedule B2, line1	5	50	
6. Taxable net income. Line 3 less the sum of lines 4 and 5. (Enter on page 1, Schedule A, Line 1)	6.	13,290	
ADDITIONAL REQUIRED INFORMATION - See Instr			
Does this taxpayer pay rent greater than \$200,000 for any premises in of Manhattan south of 96th Street for the purpose of carrying on any transfersion, vocation or commercial activity?	NYC in the b	5,	□ NO
2. If "YES", were all required Commercial Rent Tax Returns filed?		X YES	□ NO
Please enter Employer Identification Number which was used on the Commercia	al Rent Tax Retu	ım: 00-0000600	

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return.

Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank. To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.

The due date for the calendar year 2014 return is on or before March 16, 2015.

For fiscal years beginning in 2014, file on or before the 15th day of the 3rd month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

NYC DEPARTMENT OF FINANCE **GENERAL CORPORATION TAX** P.O. BOX 5564 BINGHAMTON, NY 13902-5564

REMITTANCES PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES

Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3646 NEW YORK, NY 10008-3646

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE **GENERAL CORPORATION TAX** P.O. BOX 5563 BINGHAMTON, NY 13902-5563



GCT Test Case Eight

Begins on the next page

Taxpayer name	HELP GCT TC EIGHT			
EIN	00-000001			
Primary Form	NYC-3360			
Associated Form(s)	None			
Attachments	None			
Purpose of test	New Generic Form			
Other instructions	None			



Business Telephone Number

703-555-1515

GENERAL CORPORATION TAX REPORT OF CHANGE IN TAX BASE MADE BY INTERNAL REVENUE SERVICE AND/OR **NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE**

× Federal

New York State

Finance ARE YOU REPORTING IN FILING STATUS? (S YES \times NO HELP GCT In Care of Print or Type

	TO BE FILED WITHIN 90 DAYS (120 DAYS FOR A COMBINED GROUP) AFTER A FINAL DETERMINATION							
For CALE	NDAR YEAR 2013 or FISCA	AL YEAR beginning	and ending					
YOU REPORTING A CHANGE	NEW FILING STATUS:		ORIGINAL RETURN WAS FILED ON:					
ILING STATUS? (SEE INSTR.) YES NO	SEPARATE COMBIN	IED CHANGE IN COMBINED GROUP	NYC-4S NYC-3L NYC-3A NYC-4S-EZ					
Name HELP GCT TC EIGHT	Email Addı	ress rabbit@help.com	EMPLOYER IDENTIFICATION NUMBER					
In Care of Address (number and street)	1		0 0 0 0 0 0 1					
31 ANY STREET			Date of Final Determination:					
City and State		Zip Code						
ANYTOWN, MD		20901	Federal 10 - 10 - 14					

Person to contact

ROGER RABBIT

				Payment Amount			
A.	A. Payment Amount being paid electronically with this return						
		ation of General rporation Tax	COLUMN 1 Original Amount as last ad	justed	COLUMN 2 Net Change		COLUMN 3 Correct Amount
1.	Net income allo	cated to New York City 1.	145,100		24,900	1.	170,000
2.	Tax at8.85 9	6 (see instructions)2.	12,841			2.	15,045
3.	Total capital alle	ocated to New York City 3.	2,689,722			3.	2,689,722
4.	-	6 (see instructions)4.	4,035			4.	4,035
5a.		pase (see instructions) 5a.	21,909			5a.	25,644
5b.		(see instructions)5b.	1,939			5b.	2,269
6.	NYC Gross Red	ceipts6.	684,525			6.	684,525
6a.		ee instructions)6a.	500			6a.	500
7.	,	tal	0			7.	0
8.		6 (see instructions)8.					
9.		5b, or 6a, whichever	0			8.	0
	•	ine 8)9.	12,841			9.	15,045
10.	Minimum tax for	subsidiaries10.				10.	
11.	Total tax (line 9	plus line 10)11.	12,841			11.	15,045
12.	Tax Credits (see	e instructions) 12.				12.	
13.	Net tax (line 11	minus line 12)13.	12,841			13.	15,045

L	Additional Tax (of herding) Due	COLUMN A - Additional Ta	ax Due	COLUMN B - Retund L	ue
14.	If line 13 (col. 3) exceeds line 13 (col. 1), enter the difference in column A 14.	2,204			
15.	If line 13 (col. 3) is <i>less</i> than line 13 (col. 1), enter the difference in column B		15.		
16.	Interest (see instructions) 16.	126			
17.	Additional charges (see instructions) 17.				
18.	Total amount due (add lines 14, 16, and 17)18.	2,330			
19.	Refund due (enter amount from line 15 above)		19.		

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby cer	tify that this return, including any accompanying	olete. Firm's Email Add	Iress					
I authorize	authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions)YES							
Sign HERE →	Signature of officer	Title CE	<u> </u>	Date 01-15-2015	Preparer's Social Security Number or PTIN			
PREPARER'S		Preparer's printed name Johnny Appleseed	Check if self- employed ✔	Date ⁰¹⁻¹⁵⁻²⁰¹⁵	P 1 1 = 1 1 1 1 Firm's Employer Identification Number			
USE → ONLY	Electronic Tax Filers, Inc.	100 Efile Drive, A	nytown, TX	75231	0 0 0 0 0 0 1 1			
	▲ Firm's name (or yours, if self-employed)	▲ Address		▲ Zip Code				

MAILING

ALL RETURNS EXCEPT REFUND RETURNS

INSTRUCTIONS NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564

PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES - OR-Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3646 NEW YORK, NY 10008-3646

REMITTANCES

Additional Tay (or Refund) Due

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563

Attach copies of federal and/or New York State changes and explanation of items. Make remittance payable to the order of:

NYC DEPARTMENT OF FINANCE

Payment must be made in U.S.dollars, drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on your form and remittance.

GCT Test Case Nine

Begins on the next page

Taxpayer name	RMNI GCT TC NINE		
EIN	00-0000600		
Primary Form	NYC-400		
Associated Form(s)	None		
Attachments	None		
Purpose of test	Generic Form		
Other instructions	None		



ESTIMATED TAX BY GENERAL CORPORATIONS





For CALEN	, and ending,		
Print or Type:			
Name (If combined filer, give name of	of reporting corporation) See Instr	ructions	Taxpayer's Email Address
RMNI GCT TC NINE			sam.brintz@rmni.com
In Care of	EMPLOYER IDENTIFICATION NUMBER		
Address (number and street) 1234 MAIN STREET		0 0 0 0 0 6 0 0	
City and State NEW YORK, NY		Zip Code 10007	BUSINESS CODE NUMBER AS PER FEDERAL RETURN
3usiness telephone number Person to contact SAMUEL L. BOOKER			4 8 5 3 2 0

COMPUTATION OF ESTIMATED TAX

		Payment Amount		
A.	Payment	Amount included with form - Make payable to: NYC Department of FinanceA.	400,000	
Declaration of estimated tax for current year			1,200,000	
2. Estimated Payment Amount			400,000	

MAILING INSTRUCTIONS:

MAIL FORM TO: NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 3922 NEW YORK, NY 10008-3922 Make remittance payable to the order of: **NYC DEPARTMENT OF FINANCE** Payment must be made in U.S.dollars, drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on your declaration and remittance.

KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS ON THE REVERSE SIDE.

ELECTRONIC FILING

Register for electronic filing. It is an easy, secure and convenient way to file a declaration and an extension and pay taxes on-line.

For more information log on to **NYC.gov/eservices**

GCT Test Case Ten

Begins on the next page

Taxpayer name	TREE GCT TC TEN			
EIN	00-000009			
Primary Form	NYC-EXT.1			
Associated Form(s)	None			
Attachments	None			
Purpose of test	Generic Form			
Other instructions	None			



NEW YORK CITY DEPA	RTMENT OF FINANCE
NYC	-EXT.1

APPLICATION FOR ADDITIONAL EXTENSION

GENERAL CORPORATION TAX. BANKING CORPORATION TAX

	Finance	
	For CALENDAR YEAR 2014 or FISC	AL YEAR beginning, 2014 and ending
	Print or Type:	ne of reporting composition - see instructions) TAXPAYER'S EMAIL ADDRESS
	Name (if combined corporate filer, give name TREE GCT TC TEN	le of reporting corporation - see instructions) TAXPAYER'S EMAIL ADDRESS talbertoaks@treefixr.com
	In Care of	EMPLOYER IDENTIFICATION NUMBER
	Address (number and street) 39 ANY STREET	
	City and State	Zip Code BUSINESS CODE NUMBER AS PER FEDERAL RETURN
	ANYTOWN, OK	74002 5 4 1 3 2 0
	Check the tax type for which	this extension is being requested:
	General Corporation Tax (GCT) Banking Corporation Tax (BCT)
TYPE OF F	RETURN TO BE FILED:	
(check on	lly one box) 🛛 NYC-3L 📗 NYC	C-3A NYC-4S NYC-4S-EZ NYC-1 NYC-1A
The taxpay	yer named above requests an additional	3-month extension of time until So 10 2010 10 10 10 10 10
•	detail why an additional extension	
Our accour	ntant was arrested and all his files a	are being held as evidence. We will not be able to get them until they are
released by	the FBI.	
		d be completed by NYC combined return filers (Form NYC-3A or NYC-1A)
		each member in the combined group. Attach rider for additional names.
I	NAME OF MEMBER CORPORATION (EXCLUDI	NG REPORTING CORPORATION) EMPLOYER IDENTIFICATION NUMBER
1.		
2.		
3.		
4.		
5.		
6.		
	CERTIFICATION OF	AN ELECTED OFFICER OF THE CORPORATION
I hereby c	ertify that this return, including any acco	mpanying rider, is, to the best of my knowledge and belief, true, correct and complete.
SIGN HERE:	Signature of Officer:	Title: PRESIDENT Date: 06-15-2015
		1

MAILING INSTRUCTIONS

To receive proper credit, you must enter your correct Employer Identification Number on your application. Mail your completed application to the following address:

> NYC DEPARTMENT OF FINANCE P.O. BOX 5564 **BINGHAMTON, NY 13902-5564**

31311491

NYC-EXT.1 - 2014

GCT Test Case Eleven

Begins on the next page

Taxpayer name	RMNI GCT TC ELEVEN			
EIN	00-0000600			
Primary Form	NYC-245			
Associated Form(s)	None			
Attachments	None			
Purpose of test	New Generic Form			
Other instructions	None			

NEW YORK CITY DEPARTMENT OF FINANCE VC-245

ITIES REPORT OF CORPORAT

	Finance	ŤĤ	IE FILING OF TH	IIS REPORT DOES NOT	CONSTITUT	E THE FILI	NG O	F A RET	TURN	
	Check box if the corp	oration has ceased operations	Check this	box if you claim an overpayr	nent. Refund	Amount: \$ _				
	For CALENDAR YEAR _	2013 or FISCAL YEA	AR beginning		and endi	ng				
	Print or Type ▼									
	Name:			TAXPAYER'S EMAIL ADDRESS						
	RMNI TC ELEVEN In Care of				sam.brintz@rmni.com					
					EMPLOYER IDENTIFICATION NUMBER					
	Address (number and stree 1234 MAIN STREE	,			0	0 - 0 0) 0	0 6	0 0	
	City and State:			Zip Code:	BUSINES	S CODE NUMBI	ER AS F	PER FEDE	RAL RET	URN
	SYDNEY, VICTORI	· · · · · · · · · · · · · · · · · · ·		30000		4 8 5	3	2 0		
	SAME AS ABOVE	ain Onice.								
					NYC PRINCIPAL BUSINESS ACTIVITY					
	Date incorporated	unde	er laws ofAUSTR	ALIA	LIMOUS	INE SERVI)E			
1. OFFICES AN	ND OTHER PLACE	S OF BUSINES	S IN NEW Y							
	LOCATION		LIMOUGINE CE	NATURE OF ACTIVIT	Y		DATE ESTABLISHED			:D
456 ANY STREET, NE	W YORK, NY 10007		LIMOUSINE SE	RVICE			+	09-15-2		
							+			
2. OTHER OF	FICES AND PLAC	ES OF BUSINE	SS							
CYDNEY VICTORIA	LOCATION (CITY AND STATE)		NATURE OF ACTIVITY				-	DATE ESTABLISHED 09-15-2000		
SYDNEY, VICTORIA, A	4051 RALIA		LIMOUSINE SERVICE			+	09-13-2000			
							+			
·	AGENTS AND R on of duties for each officer			W YORK CITY						
,	NAME	, agon or representance	RESIDENCE ADDRESS				OFFICIAL TITLE			
NONE		NONE				NONE				
4. Number of emplo	yees in New York City _	0	(give number,	titles, and duties of each	class on a i	rider)				
	s exempt from General (
	ance corporation (attach							YES	×	NO
,	ock, nonprofit organization	on (see instructions)				5b.		YES	X	NO
6. Did the corporation		V 1 0'' 0								
-	ease real property in Ne	-						YES*	X	NO
	ease tangible personal p	• •	-					YES*		NO
c) employ any other assets in New York City?								YES* YES*	×	NO
d) own merchandise located in New York City for sale?								YES*	X	NO NO
-	e) own assets located in New York City which are leased to others?							YES*	X	NO
	f) perform any construction, erection, installation or repair work or other services in New York (g)g) file a New York State Franchise Tax Report? If "Yes," attach a copy of report				-			YES	X	NO
					_		YES	X	NO	
-	h) file a New York State Activities Report (CT-245)? If "Yes," attach a copy of report.i) regularly solicit business by representatives going into New York City?							YES*	X	NO
	ate in a partnership or jo			-				YES*	X	NO
j, participe	a paratoromp of jo	Torriaro donig buoi		o o,		Yes," attach s				
I hereby cort	CERTIFI			ER OF THE CORPOR		ue correct	and	comple	te	
Thereby cent	лу тасинэ тероп, шсша	mig any accompanying			na bellel, ll	ae, correct	anu (
Signature of Officer:			Title: CF	Date: 01-15-2015						

ALL RETURNS EXCEPT REFUND RETURNS

NYC DEPT. OF FINANCE, GENERAL CORPORATION TAX P.O. BOX 5564, BINGHAMTON, NY 13902-5564

RETURNS CLAIMING REFUNDS

NYC DEPT. OF FINANCE, GENERAL CORPORATION TAX P.O. BOX 5563, BINGHAMTON, NY 13902-5563

ENTER YOUR CORRECT EMPLOYER IDENTIFICATION NUMBER