

**NEW YORK CITY DEPARTMENT OF FINANCE**

[www.nyc.gov.Finance](http://www.nyc.gov.Finance)



**SOFTWARE VENDOR TEST PACKAGE  
FOR  
BUSINESS CORPORATION TAX  
FORMS NYC-2, NYC-2S AND ATTACHMENTS  
WITH  
BUSINESS TAX E-FILE**

**TAX YEAR 2017  
VERSION 1.0  
JANUARY 18, 2017**

## Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn	01/17/2018	Initial Version

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 BTe-File Program must test.

## WHAT TO TEST

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

Software developers must test all the NYC Business Corporation Tax forms that they support. Before testing you should inform NYC which Business Corporation Tax forms you support by email to [BTeFile@finance.nyc.gov](mailto: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 and Attachments
1	WORK 2017 COR TC ONE	00-0000007	NYC-2S	None
2	ANYW 2017 COR TC TWO	00-0000003	NYC-2S	NYC-399Z
3	GREa 2017 COR TC THREE	00-0000006	NYC-2	NYC-2.4 NYC-2.5 NYC-399Z
4	TREE 2017 COR TC FOUR	00-0000009	NYC-2	NYC-2.1 NYC-2.3 NYC-2.5 NYC-9.12 NYC-399Z
5	RMNI 2017 COR TC FIVE	00-0000600	NYC-300	None
6	RMNI 2017 COR TC SIX	00-0000600	NYC-EXT	None
7	RMNI 2017 COR TC SEVEN	00-0000600	NYC-EXT.1	None

- If you do not support primary form, do not submit these tests.
- 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 [BTFile@finance.nyc.gov](mailto:BTFile@finance.nyc.gov) indicating the forms sent as PDF attachments.
- Contact [BTFile@finance.nyc.gov](mailto:BTFile@finance.nyc.gov) if you desire to send additional test returns not covered in this test package.

## WHEN TO TEST

Testing for Business Corporation Tax (Forms NYC-2A, NYC-2, NYC-2S and attachments) filers is scheduled to begin January 17, 2018. To ensure adequate time for testing, 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 [BTFile@Finance.nyc.gov](mailto:BTFile@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).

# Business Corporation Tax Test Case One

Begins on the next page

Taxpayer name	WORK 2017 COR TC ONE
EIN	00-0000007
Primary Form	NYC-2S
Associated Form(s)	None
Attachments	None
Purpose of test	Generic short form
Other instructions	None



For CALENDAR YEAR 2017 or FISCAL YEAR beginning 2017 and ending

Name <b>WORK 2017 COR TC ONE</b>		Name Change <input checked="" type="checkbox"/>	Employer Identification Number 00 - 00000007	
In care of <b>Sam Spade</b>				
Address (number and street) <b>37 Any Street</b>		Address Change <input type="checkbox"/>		
City and State <b>Anytown, NC</b>	Zip Code <b>28041</b>	Country (if not US)		
Business telephone number <b>212-555-1212</b>	Taxpayer email address: <b>Spade@WorkAllDay.com</b>			
State or country of organization <b>DE</b>	Date organized <b>10/1/2014</b>			
Date business began in NYC <b>01/01/2015</b>	Final Return <input type="checkbox"/>	If final return, date business ended in NYC		
2-character special condition code, if applicable (See instructions):		2 5		

**CHECK ALL THAT APPLY**

Special short period return     52/53-week taxable year     Pro-forma federal return attached     Claim any 9/11/01-related federal tax benefits

Amended return    If the purpose of the amended return is to report a federal or state change, check the appropriate box:     IRS change     NYS change    Date of Final Determination:    - - - - -

Federal form filed:     1120     1120C     1120F     1120-H     Other/None

**SCHEDULE A - Computation of Balance Due or Overpayment**

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
1.	Tax on business income base (from Schedule B, line 13)	1.	2,443
2.	Tax on capital base (from Schedule C, line 9; Maximum Tax is \$10,000,000)	2.	0
3.	Minimum tax - (see instructions) - NYC Gross Receipts: <b>11,468,259</b>	3.	1,750
4.	Tax (enter the amount from line 1, 2 or 3, whichever is largest)	4.	2,443
5.	Total prepayments (from Composition of Prepayments Schedule, page 3, line G)	5.	2,500
6.	Balance due (subtract line 5 from line 4)	6.	
7.	Overpayment (subtract line 4 from line 5)	7.	57
8a.	Interest (see instructions)	8a.	
8b.	Additional charges (see instructions)	8b.	
8c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	8c.	
9.	Total of lines 8a, 8b and 8c	9.	
10.	Net overpayment (subtract line 9 from line 7)	10.	57
11.	Amount of line 10 to be: a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 11c OR <input type="checkbox"/> Paper check	11a.	
	b. Credited to 2018 estimated tax	11b.	57
11c.	Routing Number:    Account Number:    Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
12.	<b>TOTAL REMITTANCE DUE.</b> (see instructions)	12.	0
13.	NYC rent deducted on federal tax return (see instructions)	13.	160,574
14.	Gross receipts or sales from federal return	14.	11,468,259
15.	Total assets from federal return	15.	3,605,885

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions) ..... YES

<b>SIGN HERE</b>	Signature of officer	Title <b>CFO</b>	Date <b>Apr 2, 2018</b>	Firm's email address <b>John@Appleseed.com</b>
	Preparer's signature	Preparer's printed name <b>J Appleseed CPA</b>	Check if self-employed <input checked="" type="checkbox"/>	Date <b>Apr 1, 2018</b>
<b>PREPARER'S USE ONLY</b>	Preparer's Social Security Number or PTIN 1 2 - 2 2 - 2 2 2 2		Firm's Employer Identification Number 1 1 - 6 0 0 0 0 0 0 0	
	Appleseed & Company, CPA		1 Fifth Avenue New York, NY 10014	
▲ Firm's name (or yours, if self-employed)		▲ Address		▲ Zip Code

**SCHEDULE B - Computation of Tax on Business Income Base**

1.	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions).	1.	18,610	
2.	Interest on federal, state, municipal and other obligations not included on line 1	2.		
3.	Income taxes paid to the US or its possessions deducted on federal return	3.		
4.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on federal return (see inst; attach rider)	4.	27,594	
5.	NYC Corporate Taxes deducted on federal return (see instructions)	5.	9,000	
6.	ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)	6.		
7.	Total additions (add lines 1 through 6)	7.	55,204	
8.	NYC and NYS tax refunds included on line 7 (see instructions)	8.		
9.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)	9.		
10.	Total subtractions (add lines 8 and 9)	10.	0	
11.	Net Business Income (subtract line 10 from line 7) (see instructions)	11.	55,204	
12.	Tax rate (see instructions)	12.	4.425	%
13.	Tax on business income base (multiply line 11 by line 12 and enter here and on Schedule A, line 1)	13.	2,443	

**SCHEDULE C - Computation of Tax on Capital Base**

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

- Annually     - Semi-annually     - Quarterly  
 - Monthly     - Weekly     - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1.	4,688,476	3,605,885	1.	4,147,181
2.	50,206	60,043	2.	55,125
3.			3.	4,092,056
4.	180,000	250,554	4.	215,277
5.			5.	4,307,333
6.	2,860,276	1,493,968	6.	2,177,122
7.			7.	2,130,211

**Computation of tax on capital base:**

	A Business Capital	B Tax Rate		C Tax on Business Capital Base
8a.	2,130,211	X 0.0015	8a.	3,195
8b.		X 0.0004	8b.	
9.			9.	

**SCHEDULE D - Additional Required Information**

- List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) \_\_\_\_\_
- At any time during the taxable year, did the 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
- If "YES" to question 2, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- 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
- Does this taxpayer 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
- If "YES" to question 4, were all required Commercial Rent Tax Returns filed?  YES  NO  
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: \_\_\_\_\_
- Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period?  YES  NO



**SCHEDULE E - DETERMINATION OF TAX RATE**

A. Enter the tax rate computed or used below (see instructions) .....	A.	4.425 %
B. Enter the line number of the tax rate computed or used below (see instructions) .....	B.	4
C. Enter your business income from Schedule B, line 11 .....	C.	55,024
D. Enter an X in the box if you are a Qualified Manufacturing Company .....	D.	<input checked="" type="checkbox"/>

**TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)**

1. If business income (Schedule B, line 11) is less than \$1M.	6.50%
2. If business income (Schedule B, line 11) is equal to or greater than \$1M but less than \$1.5M	$6.50\% + (2.35\% \times \frac{\text{line 11} - 1,000,000}{500,000}) =$ _____ %
3. If business income (Schedule B, line 11) is equal to or greater than \$1.5M	8.85%

**TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)**

4. If business income (Schedule B, line 11) is less than \$10M	4.425%
5. If business income (Schedule B, line 11) is equal to or greater than \$10M but less than \$20M	$4.425\% + (4.425\% \times \frac{\text{line 11} - 10,000,000}{10,000,000}) =$ _____ %
6. If business income (Schedule B, line 11) is equal to or greater than \$20M	8.85%

**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 5	DATE	AMOUNT
A. Mandatory First Installment .....		500
B. Payment with Declaration, Form NYC-400 .....	Apr 14, 2017	500
C. Payment with Notice of Estimated Tax Due .....	Jul 14, 2017	500
D. Payment with Notice of Estimated Tax Due .....	Oct 13, 2017	500
E. Payment with Extension, Form NYC-EXT .....	Jan 15, 2018	500
F. Overpayment from preceding year credited to this year .....		
G. TOTAL of A through F (enter on Schedule A, line 5) .....		2,500

**MAILING INSTRUCTIONS**

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2017 return is on or before April 17, 2018. For fiscal years beginning in 2017, file on or before the 15th day of the 4th month following the close of the fiscal year.

**ALL RETURNS EXCEPT REFUND RETURNS**  
 NYC DEPARTMENT OF FINANCE  
 BUSINESS 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 3933  
 NEW YORK, NY 10008-3933

**RETURNS CLAIMING REFUNDS**  
 NYC DEPARTMENT OF FINANCE  
 BUSINESS CORPORATION TAX  
 P.O. BOX 5563  
 BINGHAMTON, NY 13902-5563



# Business Corporation Tax Test Case Two

Begins on the next page

Taxpayer name	ANYW 2017 COR TC TWO
EIN	00-0000003
Primary Form	NYC-2S
Associated Form(s)	NYC-399Z
Attachments	None
Purpose of test	Form NYC-2S with depreciation adjustments
Other instructions	None



For CALENDAR YEAR 2017 or FISCAL YEAR beginning 2017 and ending

Name <b>ANYW 2017 COR TC TWO</b>		Name Change <input checked="" type="checkbox"/>	Employer Identification Number 00 - 00000003	
In care of <b>Perry Mason</b>				
Address (number and street) <b>37 Any Street</b>		Address Change <input checked="" type="checkbox"/>		
City and State <b>Anytown, NC</b>	Zip Code <b>10006</b>	Country (if not US)		
Business telephone number <b>888-212-8888</b>	Taxpayer email address: <b>PMason@Anywork.com</b>		Business Code Number as per federal return 522293	
State or country of organization <b>DE</b>	Date organized <b>10/1/2014</b>		2-character special condition code, if applicable (See instructions): 75	
Date business began in NYC <b>1/1/2015</b>	Final Return <input type="checkbox"/>	If final return, date business ended in NYC		

**CHECK ALL THAT APPLY**

Special short period return     52/53-week taxable year     Pro-forma federal return attached     Claim any 9/11/01-related federal tax benefits

Amended return    If the purpose of the amended return is to report a federal or state change, check the appropriate box:     IRS change    Date of Final Determination:    -    -    -

NYS change

Federal form filed:     1120     1120C     1120F     1120-H     Other/None

**SCHEDULE A - Computation of Balance Due or Overpayment**

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
			601
1.	Tax on business income base (from Schedule B, line 13)	1.	2,876
2.	Tax on capital base (from Schedule C, line 9; Maximum Tax is \$10,000,000)	2.	0
3.	Minimum tax - (see instructions) - NYC Gross Receipts: <b>750,000</b>	3.	1,500
4.	Tax (enter the amount from line 1, 2 or 3, whichever is largest)	4.	2,876
5.	Total prepayments (from Composition of Prepayments Schedule, page 3, line G)	5.	2,500
6.	Balance due (subtract line 5 from line 4)	6.	376
7.	Overpayment (subtract line 4 from line 5)	7.	
8a.	Interest (see instructions)	8a.	75
8b.	Additional charges (see instructions)	8b.	150
8c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	8c.	
9.	Total of lines 8a, 8b and 8c	9.	225
10.	Net overpayment (subtract line 9 from line 7)	10.	
11.	Amount of line 10 to be: a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 11c OR <input type="checkbox"/> Paper check	11a.	
	b. Credited to 2018 estimated tax	11b.	
11c.	Routing Number:    Account Number:    Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
12.	<b>TOTAL REMITTANCE DUE.</b> (see instructions)	12.	601
13.	NYC rent deducted on federal tax return (see instructions)	13.	250,000
14.	Gross receipts or sales from federal return	14.	750,000
15.	Total assets from federal return	15.	125,000

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions) ..... YES

<b>SIGN HERE</b>	Signature of officer	Title	Date	Firm's email address
		<b>CFO</b>	<b>4.2.18</b>	<b>Paul@DrakeCPA.com</b>
<b>PREPARER'S USE ONLY</b>	Preparer's signature	Preparer's printed name	Check if self-employed <input checked="" type="checkbox"/>	Date
	<b>Paul Drake &amp; Co., CPA</b>	<b>Paul Drake, CPA</b>		<b>4.13.18</b>
		Preparer's Social Security Number or PTIN		
		<b>P 8 7 - 0 0 - 1 1 1 1</b>		
		Firm's Employer Identification Number		
		<b>1 1 - 0 0 0 0 0 0 9</b>		
▲ Firm's name (or yours, if self-employed)		▲ Address		▲ Zip Code
<b>Paul Drake &amp; Co., CPA</b>		<b>1 Fifth Avenue, New York, NY</b>		<b>10014</b>

**SCHEDULE B - Computation of Tax on Business Income Base**

1.	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions).	1.	43,500	
2.	Interest on federal, state, municipal and other obligations not included on line 1	2.		
3.	Income taxes paid to the US or its possessions deducted on federal return	3.		
4.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on federal return (see inst; attach rider)	4.	250	
5.	NYC Corporate Taxes deducted on federal return (see instructions)	5.	150	
6.	ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)	6.	850	
7.	Total additions (add lines 1 through 6)	7.	44,750	
8.	NYC and NYS tax refunds included on line 7 (see instructions)	8.		
9.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)	9.	500	
10.	Total subtractions (add lines 8 and 9)	10.	500	
11.	Net Business Income (subtract line 10 from line 7) (see instructions)	11.	44,250	
12.	Tax rate (see instructions)	12.	6.5	%
13.	Tax on business income base (multiply line 11 by line 12 and enter here and on Schedule A, line 1)	13.	2,876	

**SCHEDULE C - Computation of Tax on Capital Base**

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

- Annually     - Semi-annually     - Quarterly  
 - Monthly     - Weekly     - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1.	1,000,000	1,250,000	1.	1,125,000
2.	50,000	70,000	2.	60,000
3.			3.	1,065,000
4.	60,000	80,000	4.	70,000
5.			5.	1,135,000
6.			6.	300,000
7.			7.	835,000

**Computation of tax on capital base:**

	A Business Capital	B Tax Rate		C Tax on Business Capital Base
8a.	835,000	X 0.0015	8a.	1,253
8b.		X 0.0004	8b.	
9.			9.	0

**SCHEDULE D - Additional Required Information**

- List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) \_\_\_\_\_
- At any time during the taxable year, did the 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
- If "YES" to question 2, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- 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
- Does this taxpayer 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
- If "YES" to question 4, were all required Commercial Rent Tax Returns filed?  YES  NO  
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: \_\_\_\_\_
- Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period?  YES  NO



**SCHEDULE E - DETERMINATION OF TAX RATE**

A. Enter the tax rate computed or used below (see instructions) .....	<b>A.</b>	6.5 %
B. Enter the line number of the tax rate computed or used below (see instructions) .....	<b>B.</b>	1
C. Enter your business income from Schedule B, line 11 .....	<b>C.</b>	43,500
D. Enter an <b>X</b> in the box if you are a Qualified Manufacturing Company .....	<b>D.</b>	<input type="checkbox"/>

**TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)**

1. If business income (Schedule B, line 11) is less than \$1M.	6.50%
2. If business income (Schedule B, line 11) is equal to or greater than \$1M but less than \$1.5M	$6.50\% + (2.35\% \times \frac{\text{line 11} - 1,000,000}{500,000}) =$ _____ %
3. If business income (Schedule B, line 11) is equal to or greater than \$1.5M	8.85%

**TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)**

4. If business income (Schedule B, line 11) is less than \$10M	4.425%
5. If business income (Schedule B, line 11) is equal to or greater than \$10M but less than \$20M	$4.425\% + (4.425\% \times \frac{\text{line 11} - 10,000,000}{10,000,000}) =$ _____ %
6. If business income (Schedule B, line 11) is equal to or greater than \$20M	8.85%

**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 5	DATE	AMOUNT
A. Mandatory First Installment .....		500
B. Payment with Declaration, Form NYC-400 .....	Apr 14, 2017	500
C. Payment with Notice of Estimated Tax Due .....	Jul 14, 2017	500
D. Payment with Notice of Estimated Tax Due .....	Oct 16, 2017	500
E. Payment with Extension, Form NYC-EXT .....	Jan 15, 2018	500
F. Overpayment from preceding year credited to this year .....		
<b>G. TOTAL of A through F (enter on Schedule A, line 5) .....</b>		2,500

**MAILING INSTRUCTIONS**

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2017 return is on or before April 17, 2018. For fiscal years beginning in 2017, file on or before the 15th day of the 4th month following the close of the fiscal year.

**ALL RETURNS EXCEPT REFUND RETURNS**  
 NYC DEPARTMENT OF FINANCE  
 BUSINESS 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 3933  
 NEW YORK, NY 10008-3933

**RETURNS CLAIMING REFUNDS**  
 NYC DEPARTMENT OF FINANCE  
 BUSINESS CORPORATION TAX  
 P.O. BOX 5563  
 BINGHAMTON, NY 13902-5563





**DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY**

For CALENDAR YEAR \_\_\_\_\_ or FISCAL YEAR beginning \_\_\_\_\_ and ending \_\_\_\_\_

Name (Print or Type)  
ANYW 2017 COR TC ONE

EMPLOYER IDENTIFICATION NUMBER  
00 - 00000003

OR

SOCIAL SECURITY NUMBER  
[ ] - [ ] - [ ]

- ▲ Federal Form 4562 must accompany this form.
- ▲ This schedule must be attached to your applicable New York City tax return. See instructions.
- ▲ Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions.

SCHEDULE A1							Computation of allowable New York City depreciation for current year		Attach rider if necessary
A	B	C	D	E	F	G	H	I	
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Depreciation Taken in Prior Years	Federal Depreciation	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation	
Computer Equipment	3	01-01-2015	2,550	1,020	850	S/L	5	500	
<b>1a. Total columns D, E, F, and I.....</b>			2,550	1,020	850			500	

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 necessary
A	B	C	D	E	F	G	H	I	
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Deductions Taken in Prior Years	Federal Depreciation and Section 179 Deductions	Method of Figuring NYC Depreciation	Life or Rate	Total Allowable New York City Deductions	
<b>1b. Total columns D, E, F, and I.....</b>									

**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.

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
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 F..... 4.	850	
5. Enter amount from Schedule A1, line 1a, column I..... 5.		500
6a. Enter amount from Schedule A2, line 1b, Column F..... 6a.		
6b. Enter amount from Schedule A2, line 1b, Column I..... 6b.		
7a. Enter amount from Schedule B, line 2..... 7a.		
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.	850	500

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 prop-

# Business Corporation Tax Test Case Three

Begins on the next page

Taxpayer name	GREA 2017 COR TC THREE
EIN	00-0000006
Primary Form	NYC-2
Associated Form(s)	NYC-2.4, NYC-2.5, NYC-399Z
Attachments	None
Purpose of test	Form NYC-2 with associated forms
Other instructions	Computation of Business Allocation percentage And NOL Deduction



For CALENDAR YEAR 2017 or FISCAL YEAR beginning \_\_\_\_\_ 2017 and ending \_\_\_\_\_

Name GREA 2017 COR TC THREE		Name Change <input checked="" type="checkbox"/>	Employer Identification Number 00 - 00000006	
In care of Nick Charles				
Address (number and street) 39 Any Street		Address Change <input type="checkbox"/>	Business Code Number as per federal return 325100	
City and State Boomtown, NY	Zip Code 10014	Country (if not US)		
Business telephone number 703-555-1212	Taxpayer's email address: NCharles@GreatAtomic.com			
State or country of organization D E	Date organized 01/01/1999		2-acter special condition code, if applicable (See instructions): 7 5	
Date business began in NYC 01/01/2009	Final Return <input type="checkbox"/>	If final return, date business ended in NYC		

CHECK ALL THAT APPLY

Special short period return     52/53-week taxable year     Pro-forma federal return attached     Claim any 9/11/01-related federal tax benefits

Amended return    If the purpose of the amended return is to report a federal or state change, check the appropriate box:     IRS change     NYS change    Date of Final Determination: 03 - 31 - 2018

Have you attached any of the following forms to this return? If yes, check all that apply.     Form NYC-2.1     Form NYC-2.2     Form NYC-2.3     Form NYC-2.4     Form NYC-2.5

**SCHEDULE A - Computation of Balance Due or Overpayment**

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
1.	Tax on business income base (from Schedule B, line 38)	1.	1,864
2.	Tax on capital base (from Schedule C, Part 3, line 4) Maximum Tax is \$10,000,000	2.	0
3.	Minimum tax - (see instructions) - NYC Gross Receipts: 500,000	3.	175
4.	Tax (enter the amount from line 1, 2 or 3, whichever is largest)	4.	1,864
5.	UBT Paid Credit (attach Form NYC-9.7C)	5.	
6.	Tax after UBT Paid Credit (subtract line 5 from line 4)	6.	1,864
7.	REAP Credit (attach Form NYC-9.5)	7.	
8.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	8.	
9.	LMREAP Credit (see instructions and attach Form NYC-9.8)	9.	
10.	Biotechnology Credit (attach Form NYC-9.10)	10.	
11.	Beer Production Credit (attach Form NYC-9.12)	11.	
12.	Net Tax after credits (subtract lines 7, 8, 9, 10 and 11 from line 6)	12.	1,864
13.	Total prepayments (from Composition of Prepayments Schedule, page 8, line G)	13.	3,000
14.	Balance due (subtract line 13 from line 12)	14.	
15.	Overpayment (subtract line 12 from line 13)	15.	1,136
16a.	Interest (see instructions)	16a.	
16b.	Additional charges (see instructions)	16b.	
16c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	16c.	
17.	Total of lines 16a, 16b and 16c	17.	0
18.	Net overpayment (subtract line 17 from line 15)	18.	1,136
19.	Amount of line 18 to be:	19a.	136
	a. Refunded - <input checked="" type="checkbox"/> Direct deposit - fill out line 19c OR <input type="checkbox"/> Paper check	19b.	1,000
	b. Credited to 2018 estimated tax		
19c.	Routing Number: 021000021    Account Number: 123-456-78    Account Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
20.	TOTAL REMITTANCE DUE. (see instructions)	20.	
21.	NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1	21.	50,000
22.	Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None		
23.	Gross receipts or sales from federal return	23.	1,124,560
24.	Total assets from federal return	24.	498,034
25.	Business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)	25.	44.58 %

**SCHEDULE B - Computation of Tax on Business Income Base**

1.	Federal taxable income (FTI) before net operating loss (NOL) and special deductions ( <i>see instructions</i> ).	78,264	
2.	Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1 by <b>alien corporations</b> .....		
3.	Any other income not included on line 1 which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by <b>alien corporations</b> .....		
4.	Dividends not included on line 1 by <b>non-alien corporations</b> .....		
5.	Interest on federal, state, municipal and other obligations not included on line 1 by <b>non-alien corporations</b> .....		
6.	Income taxes paid to the US or its possessions deducted on federal return .....		
7.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return ( <i>see inst; attach rider</i> ).....	5,218	
8.	NYC Corporate Taxes deducted on federal return ( <i>see instructions</i> ) .....	3,000	
9.	Adjustments relating to employment opportunity relocation cost credit and IBZ credit .....		
10.	Adjustments relating to real estate tax escalation credit .....		
11.	ACRS depreciation and/or adjustments ( <i>attach Form NYC-399 and/or NYC-399Z</i> ).....	1,019	
12.	Payment for use of intangibles .....		
13.	Domestic production activities deduction ( <i>see instructions</i> ) .....		
14.	Other additions ( <i>see instructions; attach rider</i> ).....		
15.	Total of lines 1 through 14 .....	87,501	
16.	Gain on sale of certain property acquired prior to 1/1/66 ( <i>see instructions</i> ) .....		
17.	NYC and NYS tax refunds included in line 15 ( <i>see instructions</i> ) .....		
18.	Wages and salaries subject to federal jobs credit ( <i>attach federal Form 5884; see instructions</i> ).....		
19.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules ( <i>attach Form NYC-399 and/or NYC-399Z; see instructions</i> ) .....	750	
20.	Other subtractions ( <i>see instructions</i> ) ( <i>attach rider</i> ) .....		
21.	Total subtractions ( <i>add lines 16 through 20</i> ).....	750	
22.	Net modifications to federal taxable income ( <i>subtract line 21 from line 15</i> ).....	86,751	
23.	Subtraction modification for qualified banks and other qualified lenders ( <i>from Form NYC-2.2, Schedule A, line 1; see instructions</i> ) ..		
24.	Entire net income (ENI) ( <i>subtract line 23 from line 22</i> ) .....	86,751	
25.	Investment and other exempt income ( <i>from Form NYC-2.1, Schedule D, line 1</i> ).....		
26.	Entire net income less investment and other exempt income .....	89,751	
27.	Excess interest deductions attributable to investment income, investment capital and other exempt income ( <i>from Form NYC-2.1, Schedule D, line 2</i> ).....		
28.	Business income ( <i>add lines 26 and 27</i> ) .....	86,751	
29.	Addback of income previously reported as investment income ( <i>from Form NYC-2.1, Schedule F, line 6; if zero or less, enter 0; see instructions</i> ).....		
30.	Business income after addback ( <i>add lines 28 and 29</i> ) .....	86,751	
31.	Business allocation percentage ( <i>from Schedule F, line 5</i> ).....	44.58	%
32a.	Allocated business income after addback ( <i>multiply line 30 by line 31</i> ) .....	38,674	
32b.	If the amount on line 32a is not correct, enter correct amount here and explain in rider ( <i>see instructions</i> ).....		
33.	Prior net operating loss conversion subtraction ( <i>from Form NYC-2.3, Schedule C, line 4</i> ).....		
34.	Allocated business income less prior net operating loss conversion subtraction ( <i>see instructions</i> ).....	38,674	
35.	Net operating loss deduction ( <i>from Form NYC-2.4, line 6</i> ) .....	10,000	
36.	Business income base ( <i>subtract line 35 from line 34</i> ).....	28,674	
37.	Tax rate ( <i>see instructions</i> ).....	6.5	%
38.	Tax on business income base ( <i>multiply line 36 by line 37 and enter here and on Schedule A, line 1</i> ) .....	1,864	

**Note: If you make an entry on line 23, 25, 27, 29, 33 or 35, you must complete and file the appropriate attachment form.**



**SCHEDULE C - Computation of Tax on Capital Base**

**Part 1 - Computation of Total Business Capital**

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

- Annually     - Semi-annually     - Quarterly  
 - Monthly     - Weekly     - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
1. Total assets from federal return .....1.	163,333	498,034	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) .....6.	66,526	363,874	215,200
7. Total capital (subtract line 6, column C, from line 5, column C) ..... 7.			115,484
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0) ..... 8.			0
9. Business capital (subtract line 8 from line 7)..... 9.			115,484
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0) 10.			0
11. Total business capital (add lines 9 and 10) (see instructions) ..... 11.			115,484
12. Business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%) ..... 12.			44.58 %

**Part 2 - Computation of Liabilities Attributable to Investment Capital and Within Business Capital**

	COLUMN A	COLUMN B
1. Total liabilities (Schedule C, Part 1, line 6) (see instructions) .....1.		215,200
2. Liabilities directly attributable to investment capital (Form NYC-2.1, Schedule E, Part 4, Column G, line 4) (see instructions) ..... 2.	0	
3. Liabilities directly attributable to business capital .....3.	200,000	
4. Total liabilities directly attributable (add lines 2 and 3) .....4.		200,000
5. Total liabilities indirectly attributable (subtract line 4 from line 1) .....5.		15,200
6. Average FMV of investment capital before subtraction of liabilities attributable (Form NYC-2.1, Schedule E, Part 4, Column F, line 4) (see instructions) .....6.	0	
7. Average FMV of adjusted total assets (Schedule C, Part 1, line 5) (see instructions)..... 7.	330,684	
8. Investment capital factor (divide line 6 by line 7) ..... 8.		0
9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8) ..... 9.	0	
10. Average FMV of business capital before subtraction of liabilities attributable (subtract line 6 from line 7)..... 10.	330,684	
11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5) ..... 11.	15,200	
12. Liabilities directly and indirectly attributable to business capital (add lines 3 and 11; if this line 12 exceeds line 10, STOP and do not go further) (see instructions)..... 12.	215,200	
13. Liabilities directly attributable to Insurance and Utility Capital .....13.		
14. Liabilities directly attributable to General Business Capital .....14.		
15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable .....15.		
16. Insurance and Utility Capital factor (divide line 15 by line 10) .....16.		
17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11) .....17.		
18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17) .....18.		
19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value from line 22, if this line 19 has a positive value without such addition) (see instructions)...19.		
20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from Schedule F, line 5. ....20.		
21. Liabilities attributable to General Business Capital (subtract line 2, line 9, line 13 and line 17 from line 1) .....21.	215,200	
22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any amount on Schedule C, Part 1, line 10 and add any negative value from line 19, if this line 22 has a positive value without such addition) (see instructions) .....22.	115,484	



**SCHEDULE C - (Continued)**

**Part 3 - Computation of tax on capital base**

1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage from Schedule F, line 5).....	1a.	51,483
1b. At tax rate 0.15% (multiply line 1a, column B, by 0.15%).....	1b.	77
2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (see instructions).....	2a.	
2b. At tax rate 0.075%. Check the appropriate box: <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. (multiply line 2a by 0.075%).....	2b.	
3a. Cooperative housing corporations (see instructions).....	3a.	
3b. At tax rate 0.04% Enter Boro <input type="text"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (multiply line 3a, column B by 0.04%).....	3b.	
4. Tax on capital base (add line 1b plus line 2b plus line 3b and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2) .....	4.	0

**SCHEDULE D - Computation of Investment Capital for the Current Year (see instructions)**

	A	B	C
	Average fair market value as reported	Liabilities attributable to column A amount	Net average value (column A - column B)
1. Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1).....			1.
2. Total of stocks <b>actually</b> held for more than one year (from Form NYC-2.1, Schedule E, line 2).....			2.
3. Total of stocks <b>presumed</b> held for more than one year (from Form NYC-2.1, Schedule E, line 3).....			3.
4. Total investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, line 8; if zero or less, enter 0).....			4.

**Addback to business capital of stock presumed and claimed as investment capital in previous year**

	A	B	C
	Average fair market value as reported	Liabilities attributable to column A amount	Net average value (column A - column B)
5. Total of stocks previously presumed held for more than one year, but did <b>not</b> meet the holding period (from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, line 10) .....			5.



**SCHEDULE E - Location of Places of Business Inside and Outside New York City**

**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
NUMBER AND STREET 100 59th Street CITY New York STATE NY ZIP 10005	50,000	General Offices	1	60,000	Design
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
<b>Total</b> .....	<b>50,000</b>		<b>1</b>	<b>60,000</b>	

**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	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 180 South Street CITY Summit STATE NJ ZIP 07901	106,885	Sales, Other	1	40,531	Various
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
<b>Total</b> .....	<b>106,885</b>		<b>1</b>	<b>40,531</b>	

**SCHEDULE F - Computation of Business Allocation Percentage**

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1a. Real estate owned .....		1a.
1b. Real estate rented - multiply by 8 ( <i>see instr.</i> ) ( <i>attach rider</i> ) .....	400,000	1b. 1,255,080
1c. Inventories owned .....		1c.
1d. Tangible personal property owned ( <i>see instructions</i> ) .....	20,000	1d. 28,683
1e. Tangible personal property rented - multiply by 8 ( <i>see instr., attach rider</i> ) ...		1e.
1f. Total .....	420,000	1f. 1,283,763
1g. Percentage in New York City ( <i>divide line 1f, column A by line 1f, column B</i> ) .....		1g. 32.7163 %
1h. Multiply line 1g by 3.5 .....		1h. 114.5071
2a. Receipts ( <i>from Form NYC-2.5, line 54</i> ) .....	500,000	2a. 1,124,560
2b. Percentage in New York City ( <i>divide line 2a, column A by line 2a, column B</i> ) .....		2b. 44.4618 %
2c. Multiply line 2b by 93 .....		2c. 4,134.9474
3a. Wages, salaries and other compensation of employees, except general executive officers ( <i>see instructions</i> ) .....	60,000	100,531
3b. Percentage in New York City ( <i>divide line 3a, column A by line 3a, column B</i> ) .....		3b. 59.6831 %
3c. Multiply line 3b by 3.5 .....		3c. 208.8909
<b>Sum of Weighted Factors</b>		
4. Add lines 1h, 2c and 3c .....		4. 4,458.3454
<b>Business Allocation Percentage</b>		
5. Divide line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point. This is your business allocation percentage .....		5. 44.58 %



**SCHEDULE G - Additional Required Information**

- 1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) Design
- 2. Enter your Secondary Business Code (see instructions) \_\_\_\_\_
- 3. Trade name of reporting corporation, if different from name entered on page 1 \_\_\_\_\_
- 4. Is this corporation included in a consolidated federal return? .....  YES  NO  
 If "YES", give parent's name: \_\_\_\_\_ EIN: \_\_\_\_\_
- 5. Is this corporation 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  NO  
 If "YES", give common parent corporation's name \_\_\_\_\_ EIN: \_\_\_\_\_
- 6. 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, or are you currently under audit? .....  YES  NO  
 If "YES",  Internal Revenue Service State period(s): Beg.: 01-01-2014 End.: 12-31-2016  
MMDDYY MMDDYY  
 by whom?  New York State Department of Taxation and Finance State period(s): Beg.: 01-01-2014 End.: 12-31-2016  
MMDDYY MMDDYY
- 7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions) .....  YES  NO
- 8. Did this corporation make any payments treated as interest in the computation of business 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", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder, Total indebtedness to shareholder and Total interest paid .....  YES  NO
- 9. Was this corporation a member of a partnership or joint venture during the tax year? .....  YES  NO  
 If "YES", attach schedule listing name(s) and Employer Identification Number(s).
- 10. At any time during the taxable year, did the 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
- 11a. If "YES" to question 10, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- 11b. 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
- 11c. Was there a partial or complete liquidation of the corporation? .....  YES  NO
- 11d. Was 50% or more of the corporation's ownership transferred during the tax year, over a three-year period or according to a plan? ....  YES  NO
- 12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? .....  YES  NO
- 13. If "NO" to question 12, explain: \_\_\_\_\_
- 14. Does this taxpayer 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
- 15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? .....  YES  NO  
 Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: 00-0000009
- 16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? ...  YES  NO  
 If yes, enter applicable exception and amount of royalty payments. \_\_\_\_\_  
EXCEPTION AMOUNT
- 17. If you filed federal form 1120F, did you have Effectively Connected Income (ECI)? .....  YES  NO
- 18. Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period?....  YES  NO
- 19. Did you include a disregarded entity in this return? If YES, attach a schedule giving the legal name and EIN of each disregarded entity included.....  YES  NO



**SCHEDULE H - DETERMINATION OF TAX RATE**

A. Enter the tax rate computed or used below (see instructions).....	<b>A.</b>	6.5000
B. Enter the line number of the tax rate computed or used below.....	<b>B.</b>	1
Ca. Enter your unallocated business income from Schedule B, line 30 (see instructions).....	<b>Ca.</b>	86,751
Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions).....	<b>Cb.</b>	
D. Enter your allocated business income from Schedule B, line 32a or 32b if used .....	<b>D.</b>	38,674
E. If you are a Qualified Manufacturing Corporation mark an X in the box (see instructions).....	<b>E.</b>	<input type="checkbox"/>

**TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)**

1. If unallocated business income (Schedule B, line 30) is less than \$2M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M.	6.50%
2. If unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of allocated business income)	8.85%
3. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1.5M (regardless of the amount of unallocated business income)	8.85%
4. If unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____}\%$
5. If unallocated business income (Schedule B, line 30) is less than \$2M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \text{_____}\%$
6. If unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____}\%$
	$6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \text{_____}\%$
Enter the greater of the two computed tax rates: _____%	

**TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)**

7. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M	4.425%
8. If unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of allocated business income)	8.85%
9. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$20M (regardless of the amount of unallocated business income)	8.85%
10. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$
11. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \text{_____}\%$
12. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$
	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \text{_____}\%$
Enter the greater of the two computed tax rates: _____%	

**TAX RATE COMPUTATION FOR CERTAIN FINANCIAL CORPORATIONS (see instructions)**

13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i)	9.00%
---	-------



**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 13	DATE	AMOUNT
A. Mandatory First Installment .....		
B. Payment with Declaration, Form NYC-400 .....	04-14-2017	600
C. Payment with Notice of Estimated Tax Due .....	06-15-2017	600
D. Payment with Notice of Estimated Tax Due .....	09-15-2017	600
E. Payment with extension, Form NYC-EXT .....	03-15-2018	600
F. Overpayment from preceding year credited to this year .....		600
<b>G. TOTAL</b> of A through F (enter on Schedule A, line 13) .....		3,000

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions) .....YES

<b>SIGN HERE</b>	Signature of officer	Title CFO	Date 04-02-2018	Firm's email address NCharles@GreatAtomic.com
	<b>PREPARER'S USE ONLY</b>	Preparer's signature	Preparer's printed name Nick Charles	Check if self-employed <input checked="" type="checkbox"/>
GREA 2017 COR TC THREE			39 Any Street Boomtown, NY 10014	Preparer's Social Security Number or PTIN 1 2 3 - 4 5 - 6 7 8 Firm's Employer Identification Number 0 0 - 0 0 0 0 0 0 6
▲ Firm's name (or yours, if self-employed)		▲ Address		▲ Zip Code

**MAILING INSTRUCTIONS**

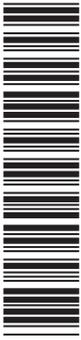
Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2017 return is on or before April 18, 2018. For fiscal years beginning in 2017, file on or before the 15th day of the 4th month following the close of the fiscal year.

**ALL RETURNS EXCEPT REFUND RETURNS**  
 NYC DEPARTMENT OF FINANCE  
 BUSINESS 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 3933  
 NEW YORK, NY 10008-3933

**RETURNS CLAIMING REFUNDS**  
 NYC DEPARTMENT OF FINANCE  
 BUSINESS CORPORATION TAX  
 P.O. BOX 5563  
 BINGHAMTON, NY 13902-5563





# NET OPERATING LOSS DEDUCTION (NOLD)

You MUST attach this form to Form NYC-2 or NYC-2A each tax year

For Calendar Year 2017 or Fiscal Year Beginning \_\_\_\_\_, 2017 and ending \_\_\_\_\_

Name as shown on NYC-2 or NYC-2A: <b>GREA 2017 COR TC THREE</b>	Employer Identification Number 0 - 0 0 0 0 0 0 6
--	---

- A. Were there any special federal Net Operating Loss elections? .....  YES  NO
- B. NYC-2A filers: Have there been any changes in the composition of the group of corporations included in this Combined Business Corporation Tax Return from the prior tax period? If "YES," please complete page 2. (See instructions) .....  YES  NO
- C. Are you making an election to waive the carryback period for NOLs generated in the current tax period?.....  YES  NO

## SCHEDULE A - COMPUTATION OF CURRENT NYC NET OPERATING LOSS DEDUCTION (NOLD)

1. Multiply Form NYC-2 or NYC-2A, Schedule B, line 34 by your appropriate business income base tax rate for the current year from Schedule H, Determination of Tax Rate in Form NYC-2 or NYC-2A (see instr.) ....	1.	2,514		
2. Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3) .....	2.	175		
3. Subtract line 2 from line 1. If less than zero, enter "0" (see instructions) .....	3.	2,339		
4. Maximum amount of NOLs to be deducted in the current tax year (divide line 3 by the same business income base tax rate used for line 1) .....	4.	35,985		
5a. NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used .....	5a.	10,000		
5b. NOL incurred in the current year .....	5b.	0		
5c. Carryback of NOL from a subsequent year .....	5c.	0		
If you have an entry on line 5c, list the year(s) from which the NOLs are being carried back _____				
5d. Add lines 5a through 5c .....	5d.	10,000		
5e. NOLs expired before current year .....	5e.	0		
5f. Total NOLs available in this period (subtract line 5e from line 5d) .....	5f.	10,000		
6. NOLD to be used in the current tax year. (Enter the lesser of line 4 or line 5f. Enter here and on Form NYC-2 or NYC-2A, Schedule B, line 35) .....	6.	10,000		
7. Unused NOLD (subtract line 6 from line 5f, do not enter less than zero) .....	7.	0		

## SCHEDULE B - NYC NET OPERATING LOSS DEDUCTION SCHEDULE (NOLD)

APPLICABLE YEAR	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
	Tax Year	Amount from NYC-2A or NYC-2, Sch. B, line 34	NYC Net Operating Loss Generated	NYC Net Operating Loss Utilized	NYC Net Operating Loss Expired	NYC Net Operating Loss Remaining
1. 2nd preceding year	2015					
2. 1st preceding year	2016	-10,000	-10,000	0		-10,000
3. Current year	2017	38,674	0	10,000	0	0

**SCHEDULE C - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN PRIOR COMBINED RETURN**

Are any entities included in the Combined Business Corporation Tax Return that were not included in the return for the prior period?  YES  NO

Complete this schedule for each corporation included in the Combined Business Corporation Tax Return that was not included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Reason(s) INCLUDED in combined business corporation tax return

If additional space is required, please use this format on a separate sheet and attach to this page.

**SCHEDULE D - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN CURRENT COMBINED RETURN**

Are any entities excluded from the Combined Business Corporation Tax Return that were included in the return for the prior period?  YES  NO

Complete this schedule for each corporation excluded from the Combined Business Corporation Tax Return that was included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Reason(s) EXCLUDED from combined business corporation tax return

If additional space is required, please use this format on a separate sheet and attach to this page.





You MUST attach this form to Form NYC-2 if you have ANY entries on Form NYC-2, Schedule F, line 2a

Name as shown on NYC-2: GREA 2017 TC THREE  
Employer Identification Number: 00 - 00000006

COLUMN A - NEW YORK CITY | COLUMN B - EVERYWHERE

Section 11-654.2(2) table with rows 1-3: Sales of tangible personal property, Sales of electricity, Net gains from sales of real property.

Section 11-654.2(3) table with rows 4-6: Rentals of real and tangible personal property, Royalties from patents, copyrights, trademarks, and similar intangible personal property, Sales of rights for certain closed-circuit and cable TV transmissions of an event.

Section 11-654.2(4) table with row 7: Sale, licensing, or granting access to digital products.

Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)

8. To make this irrevocable election, check Yes; otherwise, check No, (see instructions) [ ] YES [X] NO

Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)

Section 11-654.2(5)(a)(2)(i) table with rows 9-12: Interest from loans secured by real property, Net gains from sales of loans secured by real property, Interest from loans not secured by real property, Net gains from sales of loans not secured by real property.

Section 11-654.2(5)(a)(2)(ii) (QFI [ ]) table with row 13: Interest from federal debt.

Section 11-654.2(5)(a)(2)(ii) (QFI [ ]) table with rows 14-18: This line intentionally omitted, Interest from debt of NYS or its political subdivisions, including NYC, Net gains from federal debt and debt of NYS or its political subdivisions, including NYC, Interest from debt of other states or their political subdivisions, Net gains from debt of other states or their political subdivisions.

Section 11-654.2(5)(a)(2)(iii) (QFI [ ]) table with rows 19-21: Interest from asset-backed securities and other government agency debt, Net gains from government agency debt or asset-backed securities sold through an exchange, Net gains from all other asset-backed securities.

Section 11-654.2(5)(a)(2)(iv) (QFI [ ]) table with rows 22-24: Interest from corporate bonds, Net gains from corporate bonds sold through broker/dealer or licensed exchange, Net gains from other corporate bonds.

Section 11-654.2(5)(a)(2)(v) table with row 25: Net interest from reverse repurchase or securities borrowing agreements.

Section 11-654.2(5)(a)(2)(vi) table with row 26: Net interest from federal funds.

Section 11-654.2(5)(a)(2)(ix) (QFI [ ]) table with row 27: Net income from sales of physical commodities.

Section 11-654.2(5)(a)(2)(x) (QFI [ ]) table with row 28: Marked to market net gains.

Section 11-654.2(5)(a)(2)(viii) (QFI [ ]) and 11-654.2(5)(a)(2)(vii) (QFI [ ]) table with rows 29-30: Interest from other financial instruments, Net gains and other income from other financial instruments.

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
<b>Section 11-654.2(5)(b)</b>					
31.	Brokerage commissions .....	31.	25,000	31.	34,560
32.	Margin interest earned on behalf of brokerage accounts.....	32.		32.	
33.	Fees for advisory services for underwriting or management of underwriting.....	33.		33.	
34.	Receipts from primary spread of selling concessions.....	34.		34.	
35.	Receipts from account maintenance fees.....	35.		35.	
36.	Fees for management or advisory services.....	36.	100,000	36.	175,000
37.	Interest from an affiliated corporation.....	37.		37.	
<b>Section 11-654.2(5)(c)</b>					
38.	Interest, fees, and penalties from credit cards .....	38.		38.	
39.	Service charges and fees from credit cards.....	39.		39.	
40.	Receipts from merchant discounts.....	40.		40.	
41.	Receipts from credit card authorizations and settlement processing.....	41.		41.	
42.	Other credit card processing receipts.....	42.		42.	
<b>Section 11-654.2(5)(d)</b>					
43.	Receipts from certain services to investment companies.....	43.		43.	
<b>Section 11-654.2(6)</b>					
44.	Receipts from railroad and trucking business.....	44.		44.	
<b>Section 11-654.2(12)</b>					
45.	Receipts from the operation of vessels.....	45.		45.	
<b>Section 11-654.2(7)</b>					
46.	Receipts from air freight forwarding.....	46.		46.	
47.	Receipts from other aviation services.....	47.		47.	
<b>Section 11-654.2(8)</b>					
48.	Advertising in newspapers or periodicals .....	48.		48.	
49.	Advertising on television or radio.....	49.		49.	
50.	Advertising via other means.....	50.		50.	
<b>Section 11-654.2(9)</b>					
51.	Transportation or transmission of gas through pipes.....	51.		51.	
<b>Section 11-654.2(10)</b>					
52.	Receipts from other services/activities not specified.....	52.		52.	
<b>Section 11-654.2(11)</b>					
53.	Discretionary adjustments.....	53.		53.	
<b>Total receipts</b>					
54.	Total of columns A and B, pages 1 and 2, lines 1 through 53. Enter here and on NYC-2, Schedule F, line 2a, column A and line 2a, column B.....	54.	500,000	54.	1,124,560





**DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY**

For CALENDAR YEAR 2017 or FISCAL YEAR beginning \_\_\_\_\_ and ending \_\_\_\_\_

Name (Print or Type)  
GREA 2017 COR TC THREE

EMPLOYER IDENTIFICATION NUMBER  
00 - 00000006

OR

SOCIAL SECURITY NUMBER  
[ ] - [ ] - [ ]

- ▲ Federal Form 4562 must accompany this form.
- ▲ This schedule must be attached to your applicable New York City tax return. See instructions.
- ▲ Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions.

SCHEDULE A1							Computation of allowable New York City depreciation for current year		Attach rider if necessary
A	B	C	D	E	F	G	H	I	
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Depreciation Taken in Prior Years	Federal Depreciation	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation	
FURNITURE	3	06-30-2015	3,750	2,250	1,019	S/L	5	750	
1a. Total columns D, E, F, and I.....			3,750	2,250	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 necessary
A	B	C	D	E	F	G	H	I	
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Deductions Taken in Prior Years	Federal Depreciation and Section 179 Deductions	Method of Figuring NYC Depreciation	Life or Rate	Total Allowable New York City Deductions	
1b. Total columns D, E, F, and I.....									

**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.

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
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 F..... 4.	1,019	
5. Enter amount from Schedule A1, line 1a, column I..... 5.		750
6a. Enter amount from Schedule A2, line 1b, Column F..... 6a.		
6b. Enter amount from Schedule A2, line 1b, Column I..... 6b.		
7a. Enter amount from Schedule B, line 2..... 7a.		
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 prop-

# Business Corporation Tax Test Case Four

Begins on the next page

Taxpayer name	TREE 2017 COR TC FOUR
EIN	00-0000009
Primary Form	NYC-2
Associated Form(s)	NYC-2.1, NYC-2.3, NYC-2.5, NYC-399Z, NYC-9.12
Attachments	None
Purpose of test	NYC-2 with associated forms Computation of investment and other exempt income Computation of PNOLC Computation of new Form NYC-9.12 Beer Production Credit
Other instructions	None



For CALENDAR YEAR 2017 or FISCAL YEAR beginning \_\_\_\_\_ 2017 and ending \_\_\_\_\_

Name TREE 2017 COR TC FOUR		Name Change <input type="checkbox"/>	Employer Identification Number 00 - 00000009	
In care of Sam Spade				
Address (number and street) 39 Anywhere Street		Address Change <input type="checkbox"/>	Business Code Number as per federal return 541320	
City and State Anytown, OK	Zip Code 00111	Country (if not US)		
Business telephone number 301-555-1212	Taxpayer's email address: SSpade@TreeFixr.com			
State or country of organization D E	Date organized 01/01/1999		2-character special condition code, if applicable (See instructions):	
Date business began in NYC 01/01/2009	Final Return <input type="checkbox"/>	If final return, date business ended in NYC		

**CHECK ALL THAT APPLY**

Special short period return     52/53-week taxable year     Pro-forma federal return attached     Claim any 9/11/01-related federal tax benefits

Amended return    If the purpose of the amended return is to report a federal or state change, check the appropriate box:     IRS change     NYS change    Date of Final Determination: \_\_\_\_\_

Have you attached any of the following forms to this return? If yes, check all that apply.     Form NYC-2.1     Form NYC-2.2     Form NYC-2.3     Form NYC-2.4     Form NYC-2.5

**SCHEDULE A - Computation of Balance Due or Overpayment**

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
1.	Tax on business income base (from Schedule B, line 38)	1.	1,386,079
2.	Tax on capital base (from Schedule C, Part 3, line 4) Maximum Tax is \$10,000,000	2.	47,322
3.	Minimum tax - (see instructions) - NYC Gross Receipts: 200,000,000	3.	20,000
4.	Tax (enter the amount from line 1, 2 or 3, whichever is largest)	4.	1,386,079
5.	UBT Paid Credit (attach Form NYC-9.7C)	5.	
6.	Tax after UBT Paid Credit (subtract line 5 from line 4)	6.	1,386,079
7.	REAP Credit (attach Form NYC-9.5)	7.	
8.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	8.	
9.	LMREAP Credit (see instructions and attach Form NYC-9.8)	9.	
10.	Biotechnology Credit (attach Form NYC-9.10)	10.	
11.	Beer Production Credit (attach Form NYC-9.12)	11.	71,580
12.	Net Tax after credits (subtract lines 7, 8, 9, 10 and 11 from line 6)	12.	1,314,499
13.	Total prepayments (from Composition of Prepayments Schedule, page 8, line G)	13.	1,200,000
14.	Balance due (subtract line 13 from line 12)	14.	114,499
15.	Overpayment (subtract line 12 from line 13)	15.	
16a.	Interest (see instructions)	16a.	
16b.	Additional charges (see instructions)	16b.	450
16c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	16c.	
17.	Total of lines 16a, 16b and 16c	17.	450
18.	Net overpayment (subtract line 17 from line 15)	18.	
19.	Amount of line 18 to be: a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 19c OR <input type="checkbox"/> Paper check	19a.	
	b. Credited to 2018 estimated tax	19b.	
19c.	Routing Number: _____ Account Number: _____ Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
20.	<b>TOTAL REMITTANCE DUE.</b> (see instructions)	20.	114,949
21.	NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1	21.	2,000,000
22.	Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None		
23.	Gross receipts or sales from federal return	23.	350,000,000
24.	Total assets from federal return	24.	560,500,183
25.	Business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)	25.	56.61 %

**SCHEDULE B - Computation of Tax on Business Income Base**

1.	Federal taxable income (FTI) before net operating loss (NOL) and special deductions ( <i>see instructions</i> ).	1.	668,503	
2.	Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1 by <b>alien corporations</b> .....	2.		
3.	Any other income not included on line 1 which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by <b>alien corporations</b> .....	3.		
4.	Dividends not included on line 1 by <b>non-alien corporations</b> .....	4.		
5.	Interest on federal, state, municipal and other obligations not included on line 1 by <b>non-alien corporations</b> .....	5.		
6.	Income taxes paid to the US or its possessions deducted on federal return .....	6.		
7.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return ( <i>see inst; attach rider</i> ).....	7.	10,980,990	
8.	NYC Corporate Taxes deducted on federal return ( <i>see instructions</i> ) .....	8.	3,000,000	
9.	Adjustments relating to employment opportunity relocation cost credit and IBZ credit .....	9.		
10.	Adjustments relating to real estate tax escalation credit .....	10.		
11.	ACRS depreciation and/or adjustments ( <i>attach Form NYC-399 and/or NYC-399Z</i> ).....	11.	17,000	
12.	Payment for use of intangibles .....	12.		
13.	Domestic production activities deduction ( <i>see instructions</i> ) .....	13.		
14.	Other additions ( <i>see instructions; attach rider</i> ).....	14.	15,000,000	
15.	Total of lines 1 through 14 .....	15.	29,666,493	
16.	Gain on sale of certain property acquired prior to 1/1/66 ( <i>see instructions</i> ) .....	16.		
17.	NYC and NYS tax refunds included in line 15 ( <i>see instructions</i> ) .....	17.		
18.	Wages and salaries subject to federal jobs credit ( <i>attach federal Form 5884; see instructions</i> ).....	18.		
19.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules ( <i>attach Form NYC-399 and/or NYC-399Z; see instructions</i> ) .....	19.	12,750	
20.	Other subtractions ( <i>see instructions</i> ) ( <i>attach rider</i> ) .....	20.	1,330,000	
21.	Total subtractions ( <i>add lines 16 through 20</i> ).....	21.	1,342,750	
22.	Net modifications to federal taxable income ( <i>subtract line 21 from line 15</i> ).....	22.	28,323,743	
23.	Subtraction modification for qualified banks and other qualified lenders ( <i>from Form NYC-2.2, Schedule A, line 1; see instructions</i> ) ..	23.	0	
24.	Entire net income (ENI) ( <i>subtract line 23 from line 22</i> ) .....	24.	28,323,743	
25.	Investment and other exempt income ( <i>from Form NYC-2.1, Schedule D, line 1</i> ).....	25.	600,000	
26.	Entire net income less investment and other exempt income .....	26.	27,723,743	
27.	Excess interest deductions attributable to investment income, investment capital and other exempt income ( <i>from Form NYC-2.1, Schedule D, line 2</i> ).....	27.	0	
28.	Business income ( <i>add lines 26 and 27</i> ) .....	28.	27,723,743	
29.	Addback of income previously reported as investment income ( <i>from Form NYC-2.1, Schedule F, line 6; if zero or less, enter 0; see instructions</i> ).....	29.		
30.	Business income after addback ( <i>add lines 28 and 29</i> ) .....	30.	27,723,743	
31.	Business allocation percentage ( <i>from Schedule F, line 5</i> ).....	31.	56.61	%
32a.	Allocated business income after addback ( <i>multiply line 30 by line 31</i> ) .....	32a.	15,694,411	
32b.	If the amount on line 32a is not correct, enter correct amount here and explain in rider ( <i>see instructions</i> ).....	32b.		
33.	Prior net operating loss conversion subtraction ( <i>from Form NYC-2.3, Schedule C, line 4</i> ).....	33.	32,500	
34.	Allocated business income less prior net operating loss conversion subtraction ( <i>see instructions</i> ).....	34.	15,661,911	
35.	Net operating loss deduction ( <i>from Form NYC-2.4, line 6</i> ) .....	35.		
36.	Business income base ( <i>subtract line 35 from line 34</i> ).....	36.	15,661,911	
37.	Tax rate ( <i>see instructions</i> ).....	37.	8.85	%
38.	Tax on business income base ( <i>multiply line 36 by line 37 and enter here and on Schedule A, line 1</i> ) .....	38.	1,386,079	

**Note: If you make an entry on line 23, 25, 27, 29, 33 or 35, you must complete and file the appropriate attachment form.**



**SCHEDULE C - Computation of Tax on Capital Base**

**Part 1 - Computation of Total Business Capital**

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

- Annually     - Semi-annually     - Quarterly
- Monthly     - Weekly     - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
1. Total assets from federal return .....1.	273,801,800	560,500,183	417,150,992
2. Real property and marketable securities included in line 1 .....2.	20,000,000	20,000,000	20,000,000
3. Subtract line 2 from line 1 .....3.			397,150,992
4. Real property and marketable securities at fair market value .....4.	20,000,000	20,000,000	20,000,000
5. Adjusted total assets (add lines 3 and 4) .....5.			417,150,992
6. Total liabilities (see instructions) .....6.	200,062,200	493,411,679	346,736,940
7. Total capital (subtract line 6, column C, from line 5, column C) ..... 7.			70,414,052
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0) ..... 8.			12,600,000
9. Business capital (subtract line 8 from line 7)..... 9.			57,814,052
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0) 10.			0
11. Total business capital (add lines 9 and 10) (see instructions) ..... 11.			57,814,052
12. Business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%) ..... 12.			56.61 %

**Part 2 - Computation of Liabilities Attributable to Investment Capital and Within Business Capital**

	COLUMN A	COLUMN B
1. Total liabilities (Schedule C, Part 1, line 6) (see instructions) .....1.		346,736,940
2. Liabilities directly attributable to investment capital (Form NYC-2.1, Schedule E, Part 4, Column G, line 4) (see instructions) ..... 2.	900,000	
3. Liabilities directly attributable to business capital ..... 3.	46,736,940	
4. Total liabilities directly attributable (add lines 2 and 3) ..... 4.		246,636,940
5. Total liabilities indirectly attributable (subtract line 4 from line 1) ..... 5.		13,500,000
6. Average FMV of investment capital before subtraction of liabilities attributable (Form NYC-2.1, Schedule E, Part 4, Column F, line 4) (see instructions) ..... 6.	130,500,000	
7. Average FMV of adjusted total assets (Schedule C, Part 1, line 5) (see instructions)..... 7.	417,150,992	
8. Investment capital factor (divide line 6 by line 7) ..... 8.		0.0324
9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8) ..... 9.	9,690,834	
10. Average FMV of business capital before subtraction of liabilities attributable (subtract line 6 from line 7)..... 10.	403,650,992	
11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5) ..... 11.	289,408,966	
12. Liabilities directly and indirectly attributable to business capital (add lines 3 and 11; if this line 12 exceeds line 10, STOP and do not go further) (see instructions)..... 12.	336,145,906	
13. Liabilities directly attributable to Insurance and Utility Capital .....13.		
14. Liabilities directly attributable to General Business Capital .....14.		
15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable .....15.		
16. Insurance and Utility Capital factor (divide line 15 by line 10) .....16.		
17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11) .....17.		
18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17) .....18.		
19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value from line 22, if this line 19 has a positive value without such addition) (see instructions)...19.		
20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from Schedule F, line 5. ....20.		
21. Liabilities attributable to General Business Capital (subtract line 2, line 9, line 13 and line 17 from line 1) .....21.	336,145,906	
22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any amount on Schedule C, Part 1, line 10 and add any negative value from line 19, if this line 22 has a positive value without such addition) (see instructions) .....22.	67,505,086	



**SCHEDULE C - (Continued)**

**Part 3 - Computation of tax on capital base**

1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage from Schedule F, line 5).....	1a.	38,214,629
1b. At tax rate 0.15% (multiply line 1a, column B, by 0.15%).....	1b.	57,322
2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (see instructions).....	2a.	0
2b. At tax rate 0.075%. Check the appropriate box: <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. (multiply line 2a by 0.075%).....	2b.	0
3a. Cooperative housing corporations (see instructions).....	3a.	0
3b. At tax rate 0.04% Enter Boro <input type="text"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (multiply line 3a, column B by 0.04%).....	3b.	0
4. Tax on capital base (add line 1b plus line 2b plus line 3b and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2) .....	4.	47,322

**SCHEDULE D - Computation of Investment Capital for the Current Year (see instructions)**

	A	B	C
	Average fair market value as reported	Liabilities attributable to column A amount	Net average value (column A - column B)
1. Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1).....			1.
2. Total of stocks <b>actually</b> held for more than one year (from Form NYC-2.1, Schedule E, line 2).....	12,500,000	650,000	2. 11,850,000
3. Total of stocks <b>presumed</b> held for more than one year (from Form NYC-2.1, Schedule E, line 3).....	1,000,000	250,000	3. 750,000
4. Total investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, line 8; if zero or less, enter 0).....			4. 12,600,000

**Addback to business capital of stock presumed and claimed as investment capital in previous year**

	A	B	C
	Average fair market value as reported	Liabilities attributable to column A amount	Net average value (column A - column B)
5. Total of stocks previously presumed held for more than one year, but did <b>not</b> meet the holding period (from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, line 10) .....	0	0	5. 0



**SCHEDULE E - Location of Places of Business Inside and Outside New York City**

**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
NUMBER AND STREET 500 Fifth Avenue CITY STATE ZIP New York NY 10022	1,500,000	Showroom, Offices	25	2,000,000	Various
NUMBER AND STREET 1040 Park Avenue CITY STATE ZIP New York NY 10138	500,000	Warehouse	15	1,124,990	Various
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
<b>Total</b> .....	<b>2,000,000</b>		<b>40</b>	<b>3,124,990</b>	

**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	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 180 South Street CITY STATE ZIP Lakewood NJ 07890	1,000,000	Offices	25	2,500,000	Various
NUMBER AND STREET 100 Broad Street CITY STATE ZIP Jersey City NJ 07307	500,000	Greenhouse	15	747,065	Various
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
<b>Total</b> .....	<b>1,500,000</b>		<b>40</b>	<b>3,247,065</b>	

**SCHEDULE F - Computation of Business Allocation Percentage**

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1a. Real estate owned .....		
1b. Real estate rented - multiply by 8 ( <i>see instr.</i> ) ( <i>attach rider</i> ) .....	16,000,000	28,000,000
1c. Inventories owned .....	1,000,000	3,000,000
1d. Tangible personal property owned ( <i>see instructions</i> ) .....	500,000	2,000,000
1e. Tangible personal property rented - multiply by 8 ( <i>see instr., attach rider</i> ) ...	250,000	2,500,000
1f. Total .....	17,750,000	35,500,000
1g. Percentage in New York City ( <i>divide line 1f, column A by line 1f, column B</i> ) .....		50.0000 %
1h. Multiply line 1g by 3.5 .....		175.0000
2a. Receipts ( <i>from Form NYC-2.5, line 54</i> ) .....	200,000,000	350,000,000
2b. Percentage in New York City ( <i>divide line 2a, column A by line 2a, column B</i> ) .....		57.1429 %
2c. Multiply line 2b by 93 .....		5,314.2897
3a. Wages, salaries and other compensation of employees, except general executive officers ( <i>see instructions</i> ) .....	3,124,990	6,372,055
3b. Percentage in New York City ( <i>divide line 3a, column A by line 3a, column B</i> ) .....		49.0421 %
3c. Multiply line 3b by 3.5 .....		171.6474
<b>Sum of Weighted Factors</b>		
4. Add lines 1h, 2c and 3c .....		5,660.9371
<b>Business Allocation Percentage</b>		
5. Divide line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point. This is your business allocation percentage .....		56.61 %



**SCHEDULE G - Additional Required Information**

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) Landscape Architecture
2. Enter your Secondary Business Code (see instructions) \_\_\_\_\_
3. Trade name of reporting corporation, if different from name entered on page 1 \_\_\_\_\_
4. Is this corporation included in a consolidated federal return? .....  YES  NO  
 If "YES", give parent's name: \_\_\_\_\_ EIN: \_\_\_\_\_
5. Is this corporation 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  NO  
 If "YES", give common parent corporation's name \_\_\_\_\_ EIN: \_\_\_\_\_
6. 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, or are you currently under audit? .....  YES  NO  
 If "YES",  Internal Revenue Service State period(s): Beg.: 01/01/2014 End.: 12/31/2016  
MMDDYY MMDDYY  
 by whom?  New York State Department of Taxation and Finance State period(s): Beg.: 01/01/2014 End.: 12/31/2016  
MMDDYY MMDDYY
7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions) .....  YES  NO
8. Did this corporation make any payments treated as interest in the computation of business 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", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder, Total indebtedness to shareholder and Total interest paid .....  YES  NO
9. Was this corporation a member of a partnership or joint venture during the tax year? .....  YES  NO  
 If "YES", attach schedule listing name(s) and Employer Identification Number(s).
10. At any time during the taxable year, did the 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
- 11a. If "YES" to question 10, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- 11b. 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
- 11c. Was there a partial or complete liquidation of the corporation? .....  YES  NO
- 11d. Was 50% or more of the corporation's ownership transferred during the tax year, over a three-year period or according to a plan? ....  YES  NO
12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? .....  YES  NO
13. If "NO" to question 12, explain: \_\_\_\_\_
14. Does this taxpayer 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
15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? .....  YES  NO  
 Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: 00-0000009
16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? ...  YES  NO  
 If yes, enter applicable exception and amount of royalty payments. \_\_\_\_\_  
EXCEPTION AMOUNT
17. If you filed federal form 1120F, did you have Effectively Connected Income (ECI)? .....  YES  NO
18. Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period?....  YES  NO
19. Did you include a disregarded entity in this return? If YES, attach a schedule giving the legal name and EIN of each disregarded entity included.....  YES  NO



**SCHEDULE H - DETERMINATION OF TAX RATE**

A. Enter the tax rate computed or used below (see instructions).....	<b>A.</b>	8.8500
B. Enter the line number of the tax rate computed or used below.....	<b>B.</b>	2
Ca. Enter your unallocated business income from Schedule B, line 30 (see instructions).....	<b>Ca.</b>	27,723,743
Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions).....	<b>Cb.</b>	
D. Enter your allocated business income from Schedule B, line 32a or 32b if used .....	<b>D.</b>	15,694,411
E. If you are a Qualified Manufacturing Corporation mark an X in the box (see instructions).....	<b>E.</b>	<input type="checkbox"/>

**TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)**

1. If unallocated business income (Schedule B, line 30) is less than \$2M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M.	6.50%
2. If unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of allocated business income)	8.85%
3. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1.5M (regardless of the amount of unallocated business income)	8.85%
4. If unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) =$ _____ %
5. If unallocated business income (Schedule B, line 30) is less than \$2M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) =$ _____ %
6. If unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) =$ _____ %
	$6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) =$ _____ %
Enter the greater of the two computed tax rates: _____ %	

**TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)**

7. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M	4.425%
8. If unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of allocated business income)	8.85%
9. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$20M (regardless of the amount of unallocated business income)	8.85%
10. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) =$ _____ %
11. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) =$ _____ %
12. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) =$ _____ %
	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) =$ _____ %
Enter the greater of the two computed tax rates: _____ %	

**TAX RATE COMPUTATION FOR CERTAIN FINANCIAL CORPORATIONS (see instructions)**

13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i)	9.00%
---	-------



**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 13	DATE	AMOUNT
A. Mandatory First Installment .....		
B. Payment with Declaration, Form NYC-400 .....	03-15-2017	300,000
C. Payment with Notice of Estimated Tax Due .....	06-15-2017	300,000
D. Payment with Notice of Estimated Tax Due .....	09-15-2017	300,000
E. Payment with extension, Form NYC-EXT .....	12-12-2017	300,000
F. Overpayment from preceding year credited to this year .....		
<b>G. TOTAL</b> of A through F (enter on Schedule A, line 13) .....		1,200,000

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions) .....YES

<b>SIGN HERE</b>	Signature of officer	Title COO	Date 04-02-2018	Firm's email address
<b>PREPARER'S USE ONLY</b>	Preparer's signature	Preparer's printed name Sam Spade	Check if self-employed <input checked="" type="checkbox"/>	Date 04-16-2018
	TreeFixr		39 Anywhere St, Anytown, Ok	11122
			Preparer's Social Security Number or PTIN	1 1 1 - 2 2 - 3 3 3 3
			Firm's Employer Identification Number	0 0 - 0 0 0 0 0 0 9
▲ Firm's name (or yours, if self-employed)		▲ Address		▲ Zip Code

**MAILING INSTRUCTIONS**

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2017 return is on or before April 18, 2018. For fiscal years beginning in 2017, file on or before the 15th day of the 4th month following the close of the fiscal year.

**ALL RETURNS EXCEPT REFUND RETURNS**  
 NYC DEPARTMENT OF FINANCE  
 BUSINESS 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 3933  
 NEW YORK, NY 10008-3933

**RETURNS CLAIMING REFUNDS**  
 NYC DEPARTMENT OF FINANCE  
 BUSINESS CORPORATION TAX  
 P.O. BOX 5563  
 BINGHAMTON, NY 13902-5563





You **MUST** attach this form to Form NYC-2 or NYC-2A if you have any entries on Form NYC-2 or NYC-2A, Schedule B, line 25, 27 or 29 or Schedule D, line 1,2,3 or 5

Name as shown on NYC-2 or NYC-2A  TREE 2017 COR TC FOUR	Employer Identification Number  00 - 00000009
---	---

**SCHEDULE A - 40% safe harbor election (see instructions)**

1. If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt unitary insurance or utility dividends) by 40% in lieu of direct or indirect attribution, mark an X in the box (see instructions).....1.

**SCHEDULE B - Other exempt income (see instructions)**

**Part 1 - Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction**

1. Gross exempt CFC income (do not enter less than zero) .....	1.	
2. Gross exempt unitary corporation dividends (do not enter less than zero) (see instructions).....	2.	
3. Add lines 1 and 2 (if safe harbor election is made, complete lines 4 and 5; otherwise, skip to Part 2) .....	3.	
4. <b>40% safe harbor reduction</b> (if safe harbor election is made, multiply line 3 by 40%; see instructions)....	4.	
5. Exempt CFC income and exempt unitary corporation dividends after safe harbor reduction (subtract line 4 from line 3; <b>do not complete Parts 3, 4, or 5 below</b> ) .....	5.	

**Part 2 - Gross exempt unitary insurance or utility dividends and deductions attributable to gross exempt unitary insurance and utility dividends**

6. Gross exempt unitary insurance or utility dividends .....	6.	
7. Interest deductions <b>directly</b> attributable to gross exempt unitary insurance or utility dividends .....	7.	
8. Interest deductions <b>indirectly</b> attributable to gross exempt unitary insurance or utility dividends .....	8.	
9. Total interest deductions attributable to gross exempt unitary insurance or utility dividends (add lines 7 and 8)...	9.	
10. Exempt unitary insurance or utility dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise enter 0) 10.	10.	
11. Excess interest deductions attributable to gross exempt unitary insurance or utility dividends (if line 9 is more than line 6, subtract line 6 from line 9; otherwise enter 0).....	11.	

**Part 3 - Deductions attributable to gross exempt CFC income - only if safe harbor election is not made (see instructions)**

12. Interest deductions <b>directly</b> attributable to gross exempt CFC income .....	12.	
13. Interest deductions <b>indirectly</b> attributable to gross exempt CFC income.....	13.	
14. Total interest deductions attributable to gross exempt CFC income (add lines 12 and 13).....	14.	

**Part 4 - Deductions attributable to gross exempt unitary corporation dividends - only if safe harbor election is not made (see instructions)**

15. Interest deductions <b>directly</b> attributable to gross exempt unitary corporation dividends.....	15.	
16. Interest deductions <b>indirectly</b> attributable to gross exempt unitary corporation dividends .....	16.	
17. Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and 16) .	17.	

**Part 5 - Total other exempt income and excess deductions attributable - only if safe harbor election is not made**

18. Total gross other exempt income (add lines 3 and 6).....	18.	
19. Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17) .....	19.	
20. Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter 0)....	20.	
21. Excess interest deductions attributable to gross other exempt income (if line 19 is more than line 18, subtract line 18 from line 19; otherwise, enter 0) .....	21.	

**Part 6 - Total other exempt income and excess deductions attributable - only if safe harbor election is made**

22. Add lines 5 and 10 .....	22.	
23. Excess interest deductions attributable to gross exempt unitary insurance or utility dividends (from line 11) .	23.	
24. Other exempt income (if line 23 is less than line 22, subtract line 23 from line 22; otherwise, enter 0) ...	24.	
25. Excess interest deductions attributable to gross exempt income (if line 23 is more than line 22, subtract line 22 from line 23; otherwise enter 0) .....	25.	

**SCHEDULE B continued - Other exempt income (see instructions)**

**Part 7 - Entire net income (ENI) limitation on other exempt income**

26. ENI (from Form NYC-2 or NYC-2A, Schedule B, line 24) .....	26.	28,323,743	
27. Other exempt income (if the safe harbor election is <b>not</b> made, enter the amount from line 20; if the safe harbor election is made, enter the amount from line 24) 27.		0	
28. Total other exempt income allowed after ENI limitation (enter the lesser of line 26 or line 27; if zero or less, enter 0).....	28.	0	
29. Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0).....	29.	28,323,743	

**SCHEDULE C - Investment income (see instructions)**

**Part 1 - 8% limitation on gross investment income (see instructions)**

1. ENI (from Form NYC-2 or NYC-2A, Schedule B, line 24) .....	1.	28,323,743	
2. 8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero).....	2.	2,265,899	
3. Gross investment income from investments generating income <b>not</b> taxable by New York City under the U.S. Constitution...	3.		
4. 8% limitation on gross investment income (enter the greater of line 2 or line 3).....	4.	2,265,899	
5. Remaining 8% limitation (subtract line 3 from line 4; if zero or less, enter 0).....	5.	2,265,899	
6. Dividend income from investment capital from stocks <b>actually</b> held more than one year ..	6.	500,000	
7. Net capital gains in excess of losses from investment capital from stocks <b>actually</b> held more than one year .....	7.	400,000	
8. Add lines 6 and 7.....	8.	900,000	
9. Gross investment income from stocks <b>actually</b> held more than one year <b>after</b> 8% limitation (enter the lesser of line 5 or line 8) .....	9.	900,000	
10. Remaining balance of 8% limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)....	10.	1,365,899	
11. Dividend income from investment capital from stocks <b>presumed</b> held more than one year 11.	11.	100,000	
12. Gross investment income from stocks <b>presumed</b> held more than one year <b>after</b> 8% limitation (enter the lesser of line 10 or line 11) .....	12.	100,000	
13. Total gross investment income (add lines 3, 9 and 12) .....	13.	1,000,000	

**Part 2 - 40% safe harbor reduction for gross investment income (see instructions)**

14. 40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions)...	14.	400,000	
15. Investment income after safe harbor reduction (subtract line 14 from line 13; <b>skip Part 3 below and continue with Part 4</b> ) .....	15.	600,000	

**Part 3 - Deductions attributable to investment capital to gross investment income - only if the safe harbor election is **not** made (see instructions)**

16. Interest deductions <b>directly</b> attributable to investment capital or to gross investment income.....	16.		
17. Interest deductions <b>indirectly</b> attributable to investment capital or to gross investment income.....	17.		
18. Total interest deductions attributable to investment capital or to gross investment income (add lines 16 and 17) .	18.		
19. Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0).....	19.		
20. Excess interest deductions attributable to investment capital or to gross investment income (if line 18 is more than line 13, subtract line 13 from line 18; otherwise enter 0) .....	20.		

**Part 4 - Total investment income and excess deductions attributable**

21. Investment income (if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is <b>not</b> made, enter the amount from line 19).....	21.	600,000	
22. Excess interest deductions attributable to investment capital or to gross investment income (if the safe harbor election is made, enter 0; if the safe harbor election is <b>not</b> made, enter the amount from line 20) .	22.		

**Part 5 - ENI limitation on investment income**

23. Total investment income allowed after ENI limitation (enter the lesser of line 21 or Schedule B, line 29).....	23.	600,000	
--	-----	---------	--



**SCHEDULE D - Total investment and other exempt income and excess interest deductions attributable**

1. Total investment and other exempt income (add Schedule B, line 28 and Schedule C, line 23; enter here and on Form NYC-2 or NYC-2A, Schedule B, line 25).....1.	600,000	
2. Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income (add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is <b>not</b> made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on NYC-2 or NYC-2A, Schedule B, line 27)..... 2.		

**SCHEDULE E - Investment capital (see instructions)**

**Part 1 - Investment capital that generates income claimed not taxable by New York City under the U. S. Constitution**

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)

Item	A Description of asset	B Number of shares acquired, if applicable	C Date acquired	D Number of shares sold, if applicable	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A								
B								
C								
D								
E								
F								
Total from additional sheet(s)								
<b>1. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 1 .....</b>						<b>1.</b>		

**Part 2 - Investment capital - stocks actually held more than one year**

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A Name/CUSIP/CINS/lot number	B Number of shares acquired	C Date acquired	D Number of shares sold	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV	
A	ABC inc	100,000	01/01/13			7,500,000	250,000	7,250,000	
B	XYZ Inc	50,000	01/01/14	10,000	06/30/17	5,000,000	400,000	4,600,000	
C									
D									
E									
F									
Total from additional sheet(s)									
<b>2. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 2 .....</b>						<b>2.</b>	12,500,000	650,000	11,850,000

**Part 3 - Investment capital - stocks presumed held more than one year**

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A Name/CUSIP/CINS/lot number	B Number of shares acquired	C Date acquired	D Number of shares sold	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV	
A	LMS Inc	10,000	07/01/17			1,000,000	250,000	750,000	
B									
C									
D									
E									
F									
Total from additional sheet(s)									
<b>3. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 3 .....</b>						<b>3.</b>	1,000,000	250,000	750,000

**Part 4 - Total Investment capital**

<b>4. Total of all investment capital (add lines 1, 2 and 3 in columns F, G and H) .....</b>						<b>4.</b>	13,500,000	900,000	12,600,000
--	--	--	--	--	--	-----------	------------	---------	------------



**SCHEDULE F - Current year addback of prior year presumed investment capital and investment income (see instructions)**

A. If you have prior year presumed investment capital that failed to meet the holding period presumption, and if you amended your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income), mark an **X** in the box (if you marked this box, do not complete Parts 1 and 2 below) .....A.

**Part 1 - Addback of prior year presumed investment capital for stocks that did not meet the holding period requirement (see instructions)**

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A Name/CUSIP/CINS/lot number	B Number of shares acquired	C Date acquired	D Number of shares sold	E Date sold	F Average FMV, as previously reported	G Liabilities attributable, as previously reported	H Net average FMV, as previously reported
A								
B								
C								
D								
E								
F								
Total from additional sheet(s)								
1. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 5 .....1.								

**Part 2 - Addback of prior year presumed investment income for stocks that did not meet holding period requirement (see instructions)**

2. Prior year <b>presumed</b> gross investment income <b>after</b> the 8% limitation for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (see instructions).....2.		
3. If the safe harbor election was made on the <b>prior year</b> return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was <b>not</b> made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the <b>prior year</b> return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above (see instructions).....3.		
4. Prior year <b>presumed</b> investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (subtract line 3 from line 2; if zero or less, enter 0).....4.		
5. Maximum addback based on prior year limitations (enter the amount from prior year Form NYC-2.1, Schedule C, line 12).....5.		
6. Addback of <b>prior</b> year presumed investment income for stocks not held more than one year (Enter the lesser of line 4 or 5; enter here and on Form NYC-2 or NYC-2A, Schedule B, line 29. If zero or less, enter 0).....6.		





**PRIOR NET OPERATING LOSS  
CONVERSION (PNOLC) SUBTRACTION**

You MUST attach this form to Form NYC-2 or NYC-2A for each tax period for which you or any member of the combined group claim a PNOLC subtraction or carry a PNOLC subtraction balance

Name as shown on NYC-2 or NYC-2A: **TREE 2017 COR TC FOUR** Employer Identification Number: **00 - 00000009**

- A. NYC-2A filers:** Enter the total number of members in the combined group in the current tax period (see instructions)..A.
- B. NYC-2A filers:** Have there been any changes to the composition of the group of corporations included in this Combined Business Corporation return from the prior tax period. If "YES," please check "YES" and complete schedules Schedule D and/or E on page 2 providing the name, EIN and amount of PNOLC that any corporation which has left the group has taken with them or the name, EIN and amount of PNOLC that any corporation which has entered the group brought with them. (see instructions).....B.  YES  NO

**SCHEDULE A - PNOLC subtraction pool detail and tax period allotment (see instructions)**  
Part 1 - (see instructions)

1. Unabsorbed net operating loss (UNOL).....	1.	500,000	
2. Base year business allocation percentage (BAP) .....	2.	65	%
3. Base year tax rate .....	3.	8.85	%
4. Tax value of UNOL (multiply line 1 by line 2 by line 3) .....	4.	28,763	
5. PNOLC subtraction pool (divide line 4 by 8.85% or 9.0% (0.0885 or 0.09)).....	5.	325,000	

**Part 2 - All filers:** Complete all information for each tax period. **NYC-2A filers:** Enter all requested information in each column for each combined member that was in the group for the tax period. (see instructions)

A		B	C	D	E	F	G	H	
NYC-2 filers or NYC-2A combined members		Base year end date	Tax period count	UNOL	PNOLC subtraction pool	PNOLC subtraction allotment %	Tax period PNOLC subtraction allotment (column E X column F)	Remaining PNOLC subtraction pool [column E - (column C X column G)]	
Name	EIN								
A	TREE 2017 COR TC FOUR	00-0000009	12.31.14	3	500,000	325,000	10	32,500	227,500
B									
C									
D									
E									
F									
G									
H									
Totals from attached sheet(s).....									
1.	<b>Totals</b> .....				500,000	325,000		32,500	227,500

**SCHEDULE B - Overall limitation on PNOLC subtraction (see instructions)**

1. Allocated business income after addback for the current tax period (from Form NYC-2 or NYC-2A, Schedule B, line 32a or line 32b; if zero or less, enter 0 on line 5).....	1.	15,694,411
2. Multiply line 1 by your appropriate business income base tax rate for the current tax period from Schedule H Determination of Tax Rate in Form NYC-2 or NYC-2A (round the result up to the next highest whole dollar) ...	2.	1,388,955
3. Greater of the capital base tax or the minimum tax for the current tax period (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3).....	3.	47,322
4. Subtract line 3 from line 2 (if zero or less, enter 0).....	4.	1,341,633
5. Maximum amount of the PNOLC subtraction to be deducted in the current tax period (if line 4 is zero, enter 0; otherwise divide line 4 by the same business income base tax rate used for line 2) .....	5.	15,159,695

**SCHEDULE C - Computation of PNOLC subtraction used and unused amount carried forward (see instructions)**

1. Tax period PNOLC subtraction allotment (from Schedule A, Part 2, line 1, column G).....1.	32,500	
2. Unused PNOLC subtraction carried forward from prior tax period (see instructions) ..... 2.	0	
2a. Amount included on line 2 that is a carryforward from entities using the 50% election; if none, enter 0 ..... 2a.		
3. PNOLC subtraction available for use this tax period (add lines 1 and 2 and subtract line 2a) ..... 3.	32,500	
4. PNOLC subtraction used in the current tax period (see instructions)..... 4.	32,500	
5. Unused PNOLC subtraction to be carried forward to future tax periods (subtract line 4 from line 3) .....5.	0	
6. Remaining PNOLC subtraction pool (from Schedule A, Part 2, line 1, column H) .....6.	227,500	
7. Unexhausted PNOLC subtraction (add lines 5 and 6) .....7.	0	

**SCHEDULE D - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN PRIOR COMBINED RETURN**

Are any entities included in the Combined Business Corporation Tax Return that were not included in the return for the prior period?  YES  NO

Complete this schedule for each corporation included in the Combined Business Corporation Tax Return that was not included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Amount of PNOLC that entity brought with them

If additional space is required, please use this format on a separate sheet and attach to this page.

**SCHEDULE E - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN CURRENT COMBINED RETURN**

Are any entities excluded from the Combined Business Corporation Tax Return that were included in the return for the prior period?  YES  NO

Complete this schedule for each corporation excluded from the Combined Business Corporation Tax Return that was included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this of this tax period (mm-dd-yy)	E Ending date of this of this tax period (mm-dd-yy)	F Amount of PNOLC that entity took with them

If additional space is required, please use this format on a separate sheet and attach to this page.





You MUST attach this form to Form NYC-2 if you have ANY entries on Form NYC-2, Schedule F, line 2a

Name as shown on NYC-2: TREE 2017 COR TC FOUR; Employer Identification Number: 00-0000009

Section 11-654.2(2) COLUMN A - NEW YORK CITY COLUMN B - EVERYWHERE

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Rows 1-3: Sales of tangible personal property, electricity, and net gains from sales of real property.

Section 11-654.2(3)

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Rows 4-6: Rentals of real and tangible personal property, royalties from patents, and sales of rights for certain closed-circuit and cable TV transmissions.

Section 11-654.2(4)

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Row 7: Sale, licensing, or granting access to digital products.

Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)

8. To make this irrevocable election, check Yes; otherwise, check No, (see instructions) [X] YES [ ] NO

Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)

Section 11-654.2(5)(a)(2)(i)

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Rows 9-12: Interest from loans secured by real property, net gains from sales of loans secured by real property, and net gains from sales of loans not secured by real property.

Section 11-654.2(5)(a)(2)(ii) (QFI [ ]) (QFI [ ])

13. Interest from federal debt.....13.

14. This line intentionally omitted.....14.

15. Interest from debt of NYS or its political subdivisions, including NYC.... 15.

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Row 16: Net gains from federal debt and debt of NYS or its political subdivisions, including NYC.. 16. 2,040,000 25,500,000

17. Interest from debt of other states or their political subdivisions..... 17.

18. Net gains from debt of other states or their political subdivisions. 18.

Section 11-654.2(5)(a)(2)(iii) (QFI [ ])

19. Interest from asset-backed securities and other government agency debt. 19.

20. Net gains from government agency debt or asset-backed securities sold through an exchange..... 20.

21. Net gains from all other asset-backed securities ..... 21.

Section 11-654.2(5)(a)(2)(iv) (QFI [X])

22. Interest from corporate bonds..... 22.

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Row 23: Net gains from corporate bonds sold through broker/dealer or licensed exchange..... 23. 60,000 750,000

24. Net gains from other corporate bonds ..... 24.

Section 11-654.2(5)(a)(2)(v)

25. Net interest from reverse repurchase or securities borrowing agreements. 25.

Section 11-654.2(5)(a)(2)(vi)

26. Net interest from federal funds..... 26.

Section 11-654.2(5)(a)(2)(ix) (QFI [ ])

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

Section 11-654.2(5)(a)(2)(x) (QFI [ ])

28. Marked to market net gains..... 28.

Section 11-654.2(5)(a)(2)(viii) (QFI [ ]) 11-654.2(5)(a)(2)(vii) (QFI [X])

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Row 29: Interest from other financial instruments..... 29. 64,000 800,000

30. Net gains and other income from other financial instruments..... 30.

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
<b>Section 11-654.2(5)(b)</b>					
31.	Brokerage commissions .....	31.		31.	
32.	Margin interest earned on behalf of brokerage accounts.....	32.		32.	
33.	Fees for advisory services for underwriting or management of underwriting.....	33.		33.	
34.	Receipts from primary spread of selling concessions.....	34.		34.	
35.	Receipts from account maintenance fees.....	35.		35.	
36.	Fees for management or advisory services.....	36.	700,000	36.	700,000
37.	Interest from an affiliated corporation.....	37.		37.	
<b>Section 11-654.2(5)(c)</b>					
38.	Interest, fees, and penalties from credit cards .....	38.		38.	
39.	Service charges and fees from credit cards.....	39.		39.	
40.	Receipts from merchant discounts.....	40.		40.	
41.	Receipts from credit card authorizations and settlement processing.....	41.		41.	
42.	Other credit card processing receipts.....	42.		42.	
<b>Section 11-654.2(5)(d)</b>					
43.	Receipts from certain services to investment companies.....	43.		43.	
<b>Section 11-654.2(6)</b>					
44.	Receipts from railroad and trucking business.....	44.		44.	
<b>Section 11-654.2(12)</b>					
45.	Receipts from the operation of vessels.....	45.		45.	
<b>Section 11-654.2(7)</b>					
46.	Receipts from air freight forwarding.....	46.		46.	
47.	Receipts from other aviation services.....	47.		47.	
<b>Section 11-654.2(8)</b>					
48.	Advertising in newspapers or periodicals .....	48.		48.	
49.	Advertising on television or radio.....	49.		49.	
50.	Advertising via other means.....	50.		50.	
<b>Section 11-654.2(9)</b>					
51.	Transportation or transmission of gas through pipes.....	51.		51.	
<b>Section 11-654.2(10)</b>					
52.	Receipts from other services/activities not specified.....	52.		52.	
<b>Section 11-654.2(11)</b>					
53.	Discretionary adjustments.....	53.	8,210,000	53.	
<b>Total receipts</b>					
54.	Total of columns A and B, pages 1 and 2, lines 1 through 53. Enter here and on NYC-2, Schedule F, line 2a, column A and line 2a, column B.....	54.	200,000,000	54.	350,000,000





For CALENDAR YEAR 2017 or FISCAL YEAR beginning \_\_\_\_\_ 2017 and ending \_\_\_\_\_

Name as shown on NYC-2A, NYC-2, NYC-3A or NYC-3L: TREE 2017 COR TC FOUR		Employer Identification Number: 0 0 - 0 0 0 0 0 0 9
NYC form filed (check appropriate box): <b>Business Corporation Tax</b> <input type="checkbox"/> NYC-2A or <input checked="" type="checkbox"/> NYC-2		Federal Business Code: 5 4 1 3 2 0
<b>General Corporation Tax</b> <input type="checkbox"/> NYC-3A or <input type="checkbox"/> NYC-3L		

**SCHEDULE A - ELIGIBILITY**

**A.** Are you claiming this credit as a corporation that earned the credit (not as a corporate partner in a partnership)?  YES  NO  
If **YES**, proceed to line B.  
If **NO**, **STOP**. You do not qualify for this credit for this tax year.

**B.** Are you registered as a distributor under Tax Law Article 18?  YES  NO  
If **YES**, enter the name, the EIN, and the State Liquor Authority (SLA) license number of the registered distributor below and proceed to line C.  
If **NO**, **STOP**. You do not qualify for this credit for this tax year.

Name of Registered Distributor TREE FIXR DISTRIBUTION	EIN of Registered Distributor 00-0000009	SLA License Number of Registered Distributor 1234567
--	---	---

**C.** For the tax year, did you produce 60 million gallons or less of beer in New York State? (See Eligibility in the instructions).  YES  NO  
If **YES**, complete Schedules B and C.  
If **NO**, **STOP**. You do not qualify for this credit for this tax year.

**SCHEDULE B - COMPUTATION OF CREDIT FOR BEER PRODUCED IN NEW YORK CITY IN THIS TAX YEAR (See Instructions)**

A - Beer production facility's physical address	B - Total gallons of beer
900 Tenth Avenue, New York, NY 10154	800,000
<b>Total from additional sheet(s)</b> .....	
1. Add column B amounts.....	800,000
2. Enter the lesser of line 1 or 500,000.....	500,000
3. Subtract 500,000 from line 1 (if less than zero, enter zero).....	300,000
4. Enter the lesser of line 3 or 15,000,000.....	300,000
5. Credit for the first 500,000 gallons (multiply line 2 by 0.12: see instructions).....	60,000
6. Credit for the remainder of the beer produced up to additional 15,000,000 gallons (multiply line 4 by .0386).....	11,580
7. Total credit for beer produced in New York City (add lines 5 and 6).....	71,580

**SCHEDULE C - COMPUTATION OF TAX CREDIT USED, REFUNDED OR CREDITED AS AN OVERPAYMENT TO THE NEXT YEAR (See Instr.)**

8. Tax due before credits.....	8.	1,386,079
9. Tax credits claimed before this credit.....	9.	0
10. Subtract line 9 from line 8.....	10.	1,386,079
11. Enter the fixed dollar minimum tax (from Form NYC-2, Sch. A, line 3 or Form NYC-2A, Sch. A, sum of lines 3 and 5; Form NYC-3L, Sch. A, line 4 or Form NYC-3A, Sch. A, sum of lines 4 and 7).....	11.	20,000
12. Limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter "0" on line 12).....	12.	1,366,079
13. Enter the lesser of line 7 and line 12.....	13.	71,580
14. Amount of unused credit to be refunded or credited (line 7 less line 13).....	14.	0
15. Add lines 13 and 14. Enter here and on Form NYC-2A, Schedule A, line 13; Form NYC-2, Schedule A, line 11; Form NYC-3A, Schedule A, line 12c or Form NYC-3L, Schedule A, line 10c.....	15.	71,580



**DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY**

For CALENDAR YEAR 2017 or FISCAL YEAR beginning \_\_\_\_\_ and ending \_\_\_\_\_

Name (Print or Type)  
TREE 2017 COR TC FOUR

EMPLOYER IDENTIFICATION NUMBER  
00 - 00000009

OR

SOCIAL SECURITY NUMBER  
[ ] - [ ] - [ ]

- ▲ Federal Form 4562 must accompany this form.
- ▲ This schedule must be attached to your applicable New York City tax return. See instructions.
- ▲ Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions.

SCHEDULE A1							Computation of allowable New York City depreciation for current year		Attach rider if necessary
A	B	C	D	E	F	G	H	I	
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Depreciation Taken in Prior Years	Federal Depreciation	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation	
Computer Equipment	3	01-01-2016	63,750	12,750	17,000	S/L	5	12,750	
<b>1a. Total columns D, E, F, and I.....</b>			63,750	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							Computation of NYC deductions for current year for sport utility vehicles		Attach rider if necessary
A	B	C	D	E	F	G	H	I	
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Deductions Taken in Prior Years	Federal Depreciation and Section 179 Deductions	Method of Figuring NYC Depreciation	Life or Rate	Total Allowable New York City Deductions	
<b>1b. Total columns D, E, F, and I.....</b>									

**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.

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
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 F..... 4.	17,000	
5. Enter amount from Schedule A1, line 1a, column I..... 5.		12,750
6a. Enter amount from Schedule A2, line 1b, Column F..... 6a.		
6b. Enter amount from Schedule A2, line 1b, Column I..... 6b.		
7a. Enter amount from Schedule B, line 2..... 7a.		
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 prop-



# Business Corporation Tax Test Case Five

Begins on the next page

Taxpayer name	RMNI 2017 COR TC FIVE
EIN	00-0000600
Primary Form	NYC-300
Associated Form(s)	None
Attachments	None
Purpose of test	Completion of form NYC-300 Mandatory First Installment for COR returns
Other instructions	None



For CALENDAR YEAR 2018 or FISCAL YEAR beginning \_\_\_\_\_, 2018 and ending \_\_\_\_\_, \_\_\_\_\_

Print or Type:

Name (If combined filer, give name of designated agent) See Instructions <b>RMNI 2017 TC FIVE</b>		Name Change <input type="checkbox"/>	Taxpayer's Email Address <b>JDoe@RMNI.com</b>
In Care of <b>John Doe</b>		EMPLOYER IDENTIFICATION NUMBER <b>00 - 00000600</b>	
Address (number and street) <b>59 Maiden Lane</b>		Address Change <input type="checkbox"/>	BUSINESS CODE NUMBER AS PER FEDERAL RETURN <b>431500</b>
City and State <b>New York, NY</b>	Zip Code <b>10038</b>	Country (if not US)	
Business telephone number <b>212-555-1212</b>	Person to contact <b>John Doe</b>		

**Business C Corporations only. Filing form: NYC-2, NYC-2A, NYC-2S**

**COMPUTATION OF MANDATORY FIRST INSTALLMENT**

A.	Payment	Amount included with form - Make payable to: NYC Department of Finance..... A.	Payment Amount
1.	C Corporation tax from the second preceding year.....	1.	800,000
2.	First installment for upcoming year .....	2.	200,000
3.	Credits from prior year .....	3.	50,000
4.	Amount due (line 2 less line 3) .....	4.	150,000

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this form, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.  
I authorize the Dept. of Finance to discuss this form with the preparer listed below. (See instructions) .....YES

SIGN HERE	Signature of officer	Title <b>CFO</b>	Date <b>04/12/2018</b>	Firm's email address <b>JDoe@RMNI.com</b>
	Preparer's signature	Preparer's printed name <b>John Doe</b>	Check if self-employed <input checked="" type="checkbox"/>	Date
PREPARER'S USE ONLY	RMNI Inc, 59 Maiden Lane, New York, NY 10039		Preparer's Social Security Number or PTIN <b>123 - 45 - 6789</b>	
	▲ Firm's name (or yours, if self-employed)		▲ Address	
		▲ Zip Code		Firm's Employer Identification Number <b>00 - 00000600</b>

**MAILING INSTRUCTIONS:**

**MAIL FORM TO:**  
NYC DEPARTMENT OF FINANCE  
P.O. BOX 3929  
NEW YORK, NY 10008-3929

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 PAGE 2.**

**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**

# Business Corporation Tax Test Case Six

Begins on the next page

Taxpayer name	RMNI 2017 COR TC SIX
EIN	00-0000600
Primary Form	NYC-EXT
Associated Form(s)	None
Attachments	None
Purpose of test	Completion for Form NYC-EXT
Other instructions	None



**Final Return** - Check this box if you have ceased operations.

PRINT OR TYPE For **CALENDAR YEAR 2017** or Fiscal Year beginning \_\_\_\_\_, 2017 and ending \_\_\_\_\_

Name (if combined corporate filer, give name of reporting corporation) Name Change   
**RMNI 2017 COR TC SIX**

In Care of \_\_\_\_\_

Unincorporated Business-Individuals Only  First Name \_\_\_\_\_ Last Name \_\_\_\_\_ Name Change

Business address (number and street) \_\_\_\_\_ Address Change

City and State \_\_\_\_\_ Zip Code \_\_\_\_\_ Country (if not US) \_\_\_\_\_

Business Telephone Number \_\_\_\_\_ Email Address \_\_\_\_\_

**EMPLOYER IDENTIFICATION NUMBER**

0 0 - 0 0 0 0 6 0 0

OR  
**SOCIAL SECURITY NUMBER**  
(FOR UNINCORPORATED BUSINESS-INDIVIDUALS ONLY)

\_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**BUSINESS CODE NUMBER AS PER FEDERAL RETURN**

4 3 1 5 0 0

**Tax Type**

Corporation Tax		Unincorporated Business Tax (UBT)		
<input checked="" type="checkbox"/> <b>Business C Corporations only</b>	<input type="checkbox"/> <b>General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only</b>	<input type="checkbox"/> <b>Banking Subchapter S Corporations only</b>	<input type="checkbox"/> <b>Partnership</b>	<input type="checkbox"/> <b>Individuals Single-Member LLCs, Estates or Trusts</b>
<b>NYC-2 NYC-2A NYC-2S</b>	<b>NYC-3L NYC-3A NYC-4S NYC-4SEZ</b>	<b>NYC-1 NYC-1A</b>	<b>NYC-204 NYC-204EZ</b>	<b>NYC-202 NYC-202S NYC-202EIN</b>

Check the box if the organization is a corporation and is the common parent of a group that intends to file a combined return. If checked, attach a schedule, listing the name, address and Employer Identification Number (EIN) for each member covered by this application.

**Payment Information**

For payment amount, refer to the tax form for the tax that you will be filing after the extension period. Finance forms and instructions are available on line at **NYC.gov/finance**.

		Payment Amount
<b>A. Payment</b>	Amount included with form. Make payable to: <i>NYC Department of Finance</i> .....A.	50,000
1.	Current Year Estimated Tax..... 1.	100,000
2.	If amount on line 1 exceeds \$1,000, enter 25% of line 1 (For S Corporations only -- for UBT and C Corporations leave blank)..... 2.	25,000
3.	Total of lines 1 and 2..... 3.	125,000
4.	Total payments and credits..... 4.	75,000
5.	Balance due. Subtract line 4 from line 3..... 5.	50,000

**CERTIFICATION OF TAXPAYER OR OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this form, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

Signature: \_\_\_\_\_ Title (if an officer): CFO Date: Feb 15, 2018

# Business Corporation Tax Test Case Seven

Begins on the next page

Taxpayer name	RMNI 2017 COR TC SEVEN
EIN	00-0000600
Primary Form	NYC-EXT.1
Associated Form(s)	None
Attachments	None
Purpose of test	Completion of Form NYC-EXT.1
Other instructions	None

For CALENDAR YEAR 2017 or FISCAL YEAR beginning \_\_\_\_\_, 2017 and ending \_\_\_\_\_

Print or Type:

Name (if combined corporate filer, give name of reporting corporation - see instructions) RMNI 2017 COR TC SEVEN		Name Change <input checked="" type="checkbox"/>	TAXPAYER'S EMAIL ADDRESS PMason@RMNI.com	
In Care of Perry Mason		EMPLOYER IDENTIFICATION NUMBER 00 0000600		
Address (number and street) 100 Fifth Avenue		BUSINESS CODE NUMBER AS PER FEDERAL RETURN 431500		
City and State New York, NY	Zip Code 10022	Country (if not US)		

**CHECK THE TAX TYPE AND TYPE OF RETURN FOR WHICH THIS EXTENSION IS BEING FILED. CHECK ONLY ONE BOX FOR EACH.**

<input checked="" type="checkbox"/> <b>Business Corporation Tax</b> C Corporations only	<input type="checkbox"/> <b>General Corporation Tax</b> Subchapter S Corporations only	<input type="checkbox"/> <b>Banking Corporation Tax</b> Subchapter S Corporations only
<input checked="" type="checkbox"/> <b>NYC-2</b> <input type="checkbox"/> <b>NYC-2A</b> <input type="checkbox"/> <b>NYC-2S</b>	<input type="checkbox"/> <b>NYC-3L</b> <input type="checkbox"/> <b>NYC-3A</b> <input type="checkbox"/> <b>NYC-4S</b> <input type="checkbox"/> <b>NYC-4SEZ</b>	<input type="checkbox"/> <b>NYC-1</b> <input type="checkbox"/> <b>NYC-1A</b>

The taxpayer named above requests an additional 3-month extension of time until 01 - 15 - 2019 to file its tax return.  
MM DD YYYY

**Explain in detail why an additional extension of time to file is needed.**

Our accountant was arrested and the FBI has not released the contents of his office.

**SCHEDULE A**

This schedule should be completed by NYC combined return filers (Form NYC-2A, NYC-3A or NYC-1A)

List name and Employer Identification Number for each member in the combined group. Attach rider for additional names.

	NAME OF MEMBER CORPORATION (EXCLUDING REPORTING CORPORATION)	EMPLOYER IDENTIFICATION NUMBER
1.		
2.		
3.		
4.		
5.		
6.		

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

SIGN HERE: Signature of Officer:	Title: CFO	Date: 1012/18
----------------------------------	------------	---------------

**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