NEW YORK CITY DEPARTMENT OF FINANCE

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

Tax Year 2018 Version 1.0 January 10, 2018

Revision History

Version	Author	Date	Change Highlights
1.0	Lani Mcleod	01/10/2019	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 BTeFile Program must test.

WHAT TO TEST

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

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

TEST CASES TO SUBMIT

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

Test Case	Taxpayer Name	EIN	Primary Form	Associated Forms
1	HIDE 2018 GCT TC ONE SUB ABC GCT 2018 SUB DEF GCT 2018	00-0000012 01-0000012 02-0000012	NYC-3A NYC-3A/B NYC-3A/ATT (3)	NYC-9.10 NYC-9.7 NYC-9.5 NYC-9.8 NYC-399Z (3) NYC-S-CORP-ATT(3)
2	GREE 2018 GCT TC TWO SUB GHI GCT 2018 SUB JKL GCT 2018	00-000013 01-0000013 02-0000013	NYC-3A NYC-3A/B NYC-3A/ATT (3)	NYC-9.5 NYC-9.12 NYC-9.6 NYC-9.7 NYC-399Z (3) NYC-S-CORP-ATT(3)
3	PLUTO 2018 GCT TC THREE	00-0000009	NYC-3L	NYC-9.7, NYC-9.8, NYC-399Z,

				NYC-S-CORP-ATT NYC-NOLD-GCT
4	WORK 2018 GCT TC FOUR	00-0000019	NYC-3L	NYC-9.5, NYC-9.10, NYC-9.12, NYC-S-CORP-ATT
5	BWD 2018 GCT TC FIVE	00-0000007	NYC-4S	NYC-NOLD-GCT, NYC-S-CORP-ATT
6	BROO 2018 GCT TC SIX	00-0000005	NYC-4SEZ	NYC-S-CORP-ATT
7	RMNI 2018 GCT TC SEVEN	00-0000600	NYC-400	None
8	TREE 2018 GCT TC EIGHT	00-000008	NYC-EXT	None
9	EXT1 2018 GCT TC NINE	00-0000006	NYC-EXT1	None
10	ABC 2018 GCT TC TEN	00-0000004	NYC-245	None

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

WHEN TO TEST

Testing for GCT filers is scheduled to begin January 10, 2018. To ensure adequate time for testing before the filing season, software developers should submit their initial NYC test files as soon as possible. There is no cutoff date for testing with NYC, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYC. Software developers may conduct federal and City testing concurrently if the IRS allows it.

TRANSMITTING TEST FILES

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

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

COMMUNICATING TEST RESULTS

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

TEST ACKNOWLEDGMENT

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

APPROVAL OF E-FILE SOFTWARE

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

GCT Test Case One

Begins on the next page

Toynovor nomo	
Taxpayer name	HIDE 2018 GCT TC ONE
EIN	00-000012
Primary Form	NYC-3A, NYC-3A/B, NYC-3A/ATT (3)
Associated Form(s)	NYC-9.10, NYC-9.7, NYC-9.5, NYC-9.8, NYC-399Z (3), NYC-ATT-S- CORP(3)
Attachments	None
Purpose of test	Form NYC-3A with two (2) Subsidiaries and associated forms
	Calculate Business and Investment Allocation Percentages
Other instructions	If you do not support one or more of the credit forms, you may submit this test case leaving the lines for the unsupported forms blank and recalculate the lines following on Page 1.

NOTE: For purposes of this test case only, the Federal Tax Return is a Form 1120S..

	NYC - 3A <u>COMBINED GENERAL CORPORATION</u>		
	Department of Finance To be filed by S Corporations only. All C Corporations must file F		•
	For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2/1/2	018 2	018, and ending <u>1/31/2019</u> TAXPAYER'S EMAIL ADDRESS
	Name of reporting corporation Name HIDE 2018 GCT TC ONE Change	pm	ason@HideNSeek.com
		-	DENTIFICATION NUMBER OF REPORTING CORPORATION
	Address (number and street) 32 Any Street Change	0	0 0 0 0 0 1 2
	City and State Anytown, TX 77287	BUSIN	ESS CODE NUMBER AS PER FEDERAL RETURN
	Binly Country in the second se		3 1 1 9 0 0
	Name of parent of controlled group		NYC PRINCIPAL BUSINESS ACTIVITY
	Id. No.: Id. No.: Filing a 52- 53-week		ood Manufacturing
			ion code, if applicable (see inst.)
	Claim any 9/11/01-related federal tax benefits (see inst.)		
		of Final mination	
	Big Integration of state change, check the appropriate box. NYS change CHEDULE A Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICA		
sc	COMPUTATION OF TAX - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICA	BLE AMOUI	NTS TO SCHEDULE A. Payment Amount ———
A . I	Payment Amount being paid electronically with this return A.		2,434,202
1.	Allocated combined income (from Schedule M, line 5) 1. 21,970,185 x.0885	1.	1,944,361
2.	Allocated combined capital (from Schedule M, line 8) 2. 196,880,279 x.0015	2.	295,320
3.	Alternative Tax (from Alternative Tax Schedule on page 2) (see instructions)	3.	343,330
4.	Minimum tax for reporting corporation only - NYC Gross Receipts: 4. 18,691,000	4.	3,500
5.	Allocated subsidiary capital (from Schedule M, line 9) 5. 4,700,172 x.00075	5.	3,525
6.	Combined Tax (line 1, 2, 3 or 4, whichever is largest, PLUS line 5)	6.	1,947,887
7.	Minimum Tax for taxable corporations (from Schedule M, line 12)	7.	3,575
8.	Total combined tax - add line 6 and line 7	8.	1,951,462
9.	UBT Paid Credit (attach Form NYC-9.7)	9.	2,600
10.	Tax after UBT Credit (line 8 less line 9)	10.	1,948,862
11a.	REAP Credit (attach Form NYC-9.5)	11a.	
11b.		11b.	
12a.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	12a.	
	Biotechnology Credit (attach Form NYC-9.10)	12b.	1,500
12c	Beer Production Credit (attach Form NYC-9.12)	12c.	
13.	Net tax after credits (line 10 less total of lines 11a through 12c)	13.	1,947,362
14.	First installment of estimated tax for period following that covered by this return:		
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT	14a.	
	(b) If application for extension has not been filed and line 13 exceeds \$1,000, enter 25% of line 13	14b.	486,840
15.	Net Tax (add lines 13 and 14a or 14b)	15.	2,434,202
16.	Total Prepayments (see instructions)	16.	
17.	Balance due (line 15 less line 16)	17.	2,434,202
18.	Overpayment (line 16 less line 15)	18.	(2,434,202)
19a.	Interest (see instructions)		
19b.	Additional charges (see instructions)		
19c.	Penalty for underpayment of estimated tax (attach Form NYC-222) 19c.		
20.	Total of lines 19a, 19b and 19c	20.	
21.	Net overpayment (line 18 less line 20)	21.	(2,434,202)
22.	Amount of line 21 to be: (a) Refunded - Direct deposit - <i>fill out line 22c</i> OR Paper check	21. 22a.	
	(b) Credited to 2019 estimated tax	22a. 22b.	
22c.		<i>LL</i> V.	
	Number Image: Checking Checking Savings		
23.	TOTAL REMITTANCE DUE (see instructions)	23.	2,434,202

Form NYC-3A - 2018
NAME OF REPORTING CORPORATION:

S	SCHEDULE A - Continued Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.					
24.	Combined group's issuer's allocation percentage (from Schedule M. line 10)	24.	49.6922%			
25.	Gross receipts or sales (See instructions)	25.				
26.	Total assets (Schedule E, line 1, column E)	26.	879,603,499			
	Compensation of more than 5% stockholders as used in computation of line 3 (Sch. F, line 1, col. E)	27.	3,692,208			
	NYC rent deducted on federal tax return	28.				
	Combined group Business Allocation Percentage (Schedule H, line 7, column E)	29.	24.8094 %			
	Number of Subsidiaries 2 Number of taxable Subsidiaries 2	30.				

EIN:

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

ALTERNATIVE TAX SCHEDULE Refer to instructions before computing the alternative tax.

Net income/loss (See instructions)		1.	\$ 80,513,606
Enter 100% of salaries and compensation for the more than 5% of the taxpayer's stock. (See inst	he taxable year paid to stockholders owning structions.)	2.	\$ 3,692,208
Total (line 1 plus line 2)		3.	\$ 84,205,814
Statutory exclusion - Enter \$40,000. (if return dibased on the period covered by the return)	bes not cover an entire year, exclusion must be prorated	4.	\$ 40,000
Net amount (line 3 minus line 4)		5.	\$ 84,165,814
15% of net amount (line 5 x 15%)		6.	\$ 12,624,872
Investment income to be allocated (amount on Schedule B, line 22b, Column E x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.)		\$ 7,528,512	
Business income to be allocated (line 6 minus li	ne 7)		\$ 5,096,360
Allocated investment	income (line 7 x investment allocation % from Schedule D, line 5)	<u>51.31</u> % 9.	\$
Allocated business in	come (line 8 x business allocation % from Schedule H, line 7)	24.81 % 10.	\$ 1,264,374
	ine 9 plus line 10)		3,879,437
Tax rate			 8.85% (.0885)
Alternative tax (line 1	x line 12) Transfer amount to page 1, Schedule A, line 3	13.	\$ 343,330

NEW MAILING INSTRUCTIONS - DO NOT INCLUDE PAYMENT WITH RETURN

Attach copy of all pages of your federal tax return 1120S.

Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank. To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance. The due date for the calendar year 2018 return is on or before March 15, 2019.

For fiscal years beginning in 2018, file on or before the 15th day of the 3rd month following the close of the fiscal year.

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

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

Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933

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

Page 2

Page 3

	SCHEDULE B	Computation of combined entire net income			
1.	Federal taxable income before net ope	erating loss deduction and special deductions (see instructions)			
2.	Interest on federal, state, municipal and other obligations not included in line 1 above (see instructions)				
3.	Deductions directly attributable to subsidiary capital (attach list) (see instructions)				
4.	Deductions indirectly attributable to subsidiary capital (attach list) (see instructions)				
5a.	-	Ind other business taxes deducted on the federal return (attach rider) (see instr.)			
	-	ucted on federal return <i>(see instructions)</i>			
6.	New York City adjustments relating				
		tion costs credit and IBZ credit			
		it			
		stment (attach Form NYC-399 and/or NYC-399Z)			
7.	Additions:				
	(a) Payment for use of intangibles				
	(b) Intentionally Omitted				
		rider)			
8.	Total of lines 1 through 7c				
9a.	Dividends from subsidiary capital (iten	ize on rider) (see instr.)			
9b.	Interest from subsidiary capital (itemized	e on rider) (see instructions)			
9c.	Gains from subsidiary capital				
10.	50% of dividends from nonsubsidiary c	orporations (see instructions)			
		ss deduction (attach Form NYC-NOLD-GCT) (see instructions)			
12.	Gain on sale of certain property acquire	d prior to 1/1/66 (see instructions)			
13.	NYC and NYS tax refunds included in	Sch. B, line 8 (see instructions)			
14.	Wages and salaries subject to federal j	obs credit <i>(see instructions)</i>			
15.	Depreciation and/or adjustment calculat	ed under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instr.)			
16.	Other deductions (see instructions)	(attach rider)			
17.	Total deductions (add lines 9a throug	h 16)			
18.	Combined Entire net income (line 8 l	ess line 17) (see instructions)			
19.	If the amount on line 18 is not correc	t, enter correct amount here and explain in rider (see instr.)			
20.	Investment income - (complete lines				
	(a) Dividends from r	nonsubsidiary stocks held for investment (see instructions)			
		vestment capital (include federal, state and municipal obligations) (itemize in rider)			
_		(loss) from sales or exchanges of nonsubsidiary securities held for investment			
	(Itemize on ride	r or attach Federal Schedule D)			
	(d) Income from as	sets included on line 3 of Schedule D			
	(e) Add lines 20a ti	nrough 20d inclusive			
	(f) Deductions dir	ectly or indirectly attributable to investment income (attach list) (see instructions) ess line 20f)			
	(g) Balance (20e l				
	(h) Interest on bank	accounts included in income reported on line 20d			
	21. Combined New	estment income (line 20g less line 21)			
		estment income to be allocated (see instructions)			
	220. Combined IIIV	iness income to be allocated (line 18 or line 19 less line 22b)			
		הווינסה של נו של מווינגני וווינגני וווינגני מאוין אווינגניין אווינגניין אווינגניין אווינגניין אווינגניין אווינג			

Form NYC-3A - 2018

EIN: <u>00-0000012</u>

Page 4

	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1.	33,412,043	49,666,655	83,078,698		1.	83,078,698
2.					2.	
3.					3.	
4.					4.	
5a.					5a.	
5b					5b.	
ba.					6a.	
6b	300		300		6b.	30
6c.	1,469,944	1,637,600	3,107,544		6c.	3,107,54
7a.					7a.	
- 7c.	1,469,644	186,590	1,656,234		7c.	1,656,23
8.		· · · · · · · · · · · · · · · · · · ·			8.	87,842,77
9a	2,304,041		2,304,041	150,000	9a.	2,154,04
9b		1,727,325	1,727,325	·	9b.	1,727,32
9c	428,512		428,512		9c.	428,51
10.	35,000		35,000		10.	35,00
11.		1			11.	
12.					12.	
13 14.	1,125,000	150,000	1,275,000		13. 14.	1,275,00
15.	1,250,000	304,292	1,554,292		15.	1,554,29
16.	420,000	85,000	505,000	350,000	16.	155,00
17.	1207000	007000			17.	7,329,17
18.	•				18.	80,513,60
19.	-				19.	
0a	35,000	4,350,000	4,385,000		20a.	4,385,00
0b	4,250,000	850,000	5,100,000		20b.	5,100,00
0c.	207,765	220,747	428,512		20c.	428,51
0d	10,000	5,000	15,000		20d.	15,00
0e					20e.	9,928,51
0f	1,000,000	1,400,000	2,400,000		20f.	2,400,00
0g					20g	7,528,51
0h	10,000	5,000	15,000		20h. 21.	15,00
					21. 22a.	7,528,51
					22a. 22b.	
					23.	7,528,51 72,985,09



Page 5

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

1. Total Salary and All Other Compensation Received from Corporation



EIN: _____00-0000012

Page 6

	SCHEDULE C	Computation of	combined subsidia	ry capital		
	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1.	3,450,000	6,250,000	9,700,000		1.	9,700,000
2.	1,095,000	1,095,000	2,190,000		2.	2,190,000
3.	2,355,000	5,155,000	7,510,000		3.	7,510,000
4.	2,250,000	2,450,172	4,700,172		4.	4,700,172
	SCHEDULE D	Computation of co	mbined investment ca	pital and investment	allo	cation percentage
1.	226,883,231	25,827,925	252,711,156		1.	252,711,156

226,883,231	25,827,925	252,711,156	1.	252,711,156
6,883,231	2,948,872	9,832,103	2.	9,832,103
220,000,000	22,879,053	242,879,053	3.	242,879,053
110,232,504	14,394,472	124,626,976	4.	124,626,976
			5.	51.3124%
175,637	451,000	626,637	6.	626,637
			7.	243,505,690
	6,883,231 220,000,000 110,232,504	6,883,231 2,948,872 220,000,000 22,879,053 110,232,504 14,394,472	6,883,231 2,948,872 9,832,103 220,000,000 22,879,053 242,879,053 110,232,504 14,394,472 124,626,976	6,883,231 2,948,872 9,832,103 2. 220,000,000 22,879,053 242,879,053 3. 110,232,504 14,394,472 124,626,976 4. 175,637 451,000 626,637 7.

SCHEDULE E Computation of combined capital (use average values)

1.	778,551,814	101,051,685	879,603,499	1.	879,603,499
2.	62,852,342	10,999,630	73,851,972	2.	73,851,972
3.	715,699,472	90,052,055	805,751,527	3.	805,751,527
4.	87,500,000	13,750,000	101,250,000	4.	101,250,000
5.	803,199,472	103,802,055	907,001,527	5.	907,001,527
6.	368,953,087	(2,905,342)	366,047,739	6.	366,047,739
7.				7.	540,953,788
8.				8.	7,510,000
9.				9.	533,443,788
10.				10.	243,505,690
11.				11.	289,938,098
					•

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



Page 7

SCHEDULE H

Computation of combined business allocation percentage

	RECEIPTS FACTOR
	Receipts in the regular course of business from:
1a.	Sales of tangible personal property where shipments are made to points within New York City
1b.	Everywhere sales of tangible personal property
2a.	NYC services performed
2b.	Everywhere services performed
3a.	NYC rentals of property
3b.	Everywhere rentals of property
4a.	NYC royalties
4b.	Everywhere royalties
5a.	Other NYC business receipts
5b.	Other Everywhere business receipts
6a.	Total NYC receipts(add lines 1a, 2a, 3a, 4a, 5a)
6b.	Total Everywhere receipts (add lines 1b, 2b, 3b, 4b, 5b)
7.	Combined Business Allocation Percentage (line 6a column E divided by line 6b, column E rounded to the nearest hundredth of a percent. See instructions.)



Page 8

	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1a.	9,500,000	10,575,000	20,075,000		1a.	20,075,000
1b.	35,000,000	24,933,977	59,933,977		1b.	59,933,977
2a.					2a.	
2b.					2b.	
Ba.	956,000	400,000	1,356,000		3a.	1,356,000
3b.	24,000,000	1,727,325	25,727,325		3b.	25,727,325
la.					4a.	
4b.					4b.	
ōa.	8,235,000	12,750,950	20,985,950		5a.	20,985,950
5b.	35,000,000	50,310,321	85,310,321		5b.	85,310,321
6a.	18,691,000	23,725,950	42,416,950		6a.	42,416,950
6b.	94,000,000	76,971,623	170,971,623		6b.	170,971,623
7.					7.	24.8194 %



HTDE	2018	GCT	ΤС	ONE
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12	Page 9
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			COMBINED TOTALS
1.	New York City investment income (Schedule B, line 22b, column E x Schedule D, line 5, column E)	1.	3,863,057
2a.	New York City business income (Schedule B, line 23, column E x Schedule H, line 7, column E)	2a.	18,107,128
2b.	If the amount on line 2a is not correct, enter correct amount here and explain on rider (see instructions) 2b.	18,107,128
3.	Total New York City income, line 1 plus line 2a or 2b	3.	21,970,185
4.	Total on line 3	4.	21,910,185
5.	Allocated combined net income from line 4 (enter here and on Schedule A, line 1)	5.	21,970185
6.	New York City investment capital (Schedule E, line 10, column E x Schedule D, line 5, column E)	6.	124,948,518
7.	New York City business capital (Schedule E, line 11, column E x Schedule H, line 7, column E)	7.	71,931,760
8.	NYC investment & business capital (add lines 6 and 7) (enter here and on Schedule A, line 2)	8.	196,880,279
9.	New York City subsidiary capital (Schedule C, line 4 column E) (enter here and on Schedule A, line	5) 9.	4,700,172
10.	Issuer's allocation percentage (Schedule M, add lines 8 and 9 divided by Schedule E, line 7, column Enter here and on Schedule A, line 24. (See instructions)		49.6922 %
11.	Number of Subsidiaries:		
	Number of taxable subsidiaries with NYC gross receipts of:		
11a.	Not more than \$100,000: X \$25 .	11ab.	
11b.	More than \$100,000 but not over \$250,000: 11ba. 1 X \$75 .	11bb.	75
11c.	More than \$250,000 but not over \$500,000: 11ca. X \$175 .	11cb.	
11d.	More than \$500,000 but not over \$1,000,000:11da. X \$500 .	11db.	
11e.	More than \$1,000,000 but not over \$5,000,000:11ea. X \$1500 .	11eb.	
11f.	More than \$5,000,000 but not over \$25,000,000:11fa. X \$3500 .	11fb.	3,500
11g.	Over \$25,000,000: X \$5000 .	11gb.	
12.	Minimum tax for taxable corporations (add lines 11ab through 11gb) (enter here and on Schedule A, line 3	7) 12.	3,575



	m NYC-3A - 201 //E of reporting (N:HID	DE 2018	B GCT TO	C ONE		EIN	u: 00-00	00012		Page 10
			RMATION				llowing informat			nis return t	o be complet	
			ss activity			_						
			vities (attach sched									
1c.	Trade name of reg	porting corpo	ration, if different fr	om name	entered on p	page 1						
	Have there been a	any changes	in the compositio Period?	on of the g	roup of corp	orations	included in this	Combined	d General Corpo	oration		
			or Part IV of the Aff								_	
3.			in this return?									NO
4.		•	tion: c a member of a co									
4.	disregarding any e	exclusion by	reason of paragrap	h (b)(2) of	that section	ויייי ?י						NO
	If "YES", give comr	mon parent co	rporation's name, if a	ny			Elf	N			_	
5.	other tax base rep	orted in a pri	ice or the New Yorl or year, for the con y under audit?	nbined gro	up, any vari	iation of t	the combined gro	oup or any	member corpor	ration	🗌 YES	NO
	If "YES", by whom	ı? 🗌 lr	ternal Revenue Service	е			State period(s):	Beg.:		_ End.:_		
			ew York State Departm	ent of Tavati	on and Financ					_ End.:_		(
						Je	State period(s):	Deg	MMDDYY		MMDDYY	(
6.	If "YES" to questio		- ())) ())									
			as Form(s) NYC-33 after 1/1/15, has an									
7			ke any payments tre								🗀 165	
	owning directly or	indirectly, inc	lividually or in the a ES", complete the	aggregate,	more than §	50% of th	ne corporation's i	ssued and	1		🗌 YES	□ NO
	Shareholder's nan	ne:					SS	SN/EIN:				
	Interest paid to Sha	areholder:	Τα	otal Indebt	edness to sh	nareholde	r described above	e:	Tota	l interest pa	aid:	
8.			also a member of a g name(s) and Emp					·?			🗌 YES	NO
9.			ar, did any member interest in an entity								🗌 YES	□ NO
10.			of such property, ind	-					-	lress, borou	gh, block and l	ot number.
			ncluding a leasehole red with or without								YES	
			ete liquidation of th									NO
			corporation's owners	-								NO
11.	If "YES" to 10b, 10	Oc or 10d, wa	s a Real Property	Transfer Ta	ax Return (F	Form NY	C-RPT) filed?				🗌 YES	NO
12.	If "NO" to 11, expla	ain:									_	
	13	If "YES": A	member corporatio ttach a schedule sh filed or was require	lowing the	name, addre	ess and E	EIN, if any, of eac	h QSSS ar	nd indicate wheth		🗌 YES	□ NO
	14	4. Enter the r	number of Fed K1 r	eturns atta	ached:							
			nember corporation th Street for the pur								. 🗌 YES	NO
	16	-	vere all required Co									NO
		Attach sche	dule listing name of r	nember cor	poration(s) a	ind Emplo	yer Identification N	lumber(s) w	hich was used or	n the Comm	ercial Rent Tax	Return(s).
			CERTIFIC	ATION	I OF AN	ELEC		CER OF	F THE COF	RPORA	τιον	
		-	tify that this return, e the Dept. of Fi	-				-	-			-
		SIGN HERE: Signa	ature of officer				Title			Dat	e	
						▼ PRE	PARER USE O	NLY 🔻				
		Preparer's				reparer's			Check if sel			
		signature			pr	rinted nam	10		employed •	✓ □ Dat	e	
			e (or yours, if self-empl ocial Security Number of		Firm's Empl		Address tification Number		Firm	n's Email Add	Zip Code	
	301101891											

		-	
EI	Ν	:	

Page 11

AFFILIATIONS SCHEDULE (See Instructions)

	Part I General Information									
Corp. No.	Name and address of corporation		Em	ploy	er Id	entifi	catio	n Nur	nber	
1.	Common parent corporation on federal return: 1				1	1	1	1	1	
2.	Reporting corporation on NYC-3A: 2	2.			1	1	1	1	1	
3.	Affiliated corporations:	3.			1	1	1	1	1	
4.	2	I.			1		1		1	
5.	5	5.	•						1	
6.	6	ò.	•							
7.	7	' .			1					
8.	٤	3.	•		1			1		
9.	9).	•		1				1	
10.	10).			1					

Part II Principal Business Activity, Voting Stock Information, Etc. STOCKHOLDINGS AT BEGINNING OF YEAR Owned by percent of Corp. number percent of voting of corporation NAICS No. Principal business activity (PBA) shares number power value 1. % % 1. Common parent corporation on federal return: 2. Reporting corporation on NYC-3A: 2. % % 3. % % 3. Affiliated corporations: 4. 4. % % 5. % % 5. 6. 6. % % 7. 7. % % 8. % % 8. 9. 9. % % 10. % % 10.



EIN:

NO

NO

Part III Entities Included in Combined Return (see below)

Are any entities included in the Combined General Corporation Tax return that were not included in the return for the prior period? YES

Complete this schedule for each corporation included in the Combined General Corporation Tax Return that (i) was not included in the Combined General Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain how the filing of a return on a separate basis distorts the corporation's activities, business, income or capital in New York City, including the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) INCLUDED IN COMBINED GENERAL CORPORATION TAX RETURN
·		
If additional si	pace is required please use this for	mat on a separate sheet and attach to this page.

Part IV Entities Not Included in Combined Return (see below)

Are any entities excluded from the Combined General Corporation Tax return that were included in the return for the prior period? YES

Complete this schedule for each corporation excluded from the Combined General Corporation Tax Return that (i) was included in the Combined General Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain the reason(s) for the exclusion of each corporation from the combined return, including a description of the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) EXCLUDED FROM COMBINED GENERAL CORPORATION TAX RETURN
If additional s	nace is required please use this for	mat on a separate sheet and attach to this page





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

		ORATION TAX RETURN				
	For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2/1	2018, and ending1/31/19				
	Name of Reporting Corporation:	Employer Identification Number of parent corporation:				
	HIDE 2018 GCT TC ONE SCHEDULE B Entire net income					
	SCHEDULE B Entire net income					
	1. Federal taxable income before net operating loss deductions and	special deductions (see instructions)				
	2. Interest on federal, state, municipal and other obligations not inclu					
	3. Deductions directly attributable to subsidiary capital (attach list) (s					
	 Deductions indirectly attributable to subsidiary capital (attach list) 					
5a.						
5b.						
6.	New York City adjustments relating to (see instructions):					
	(a) Employment opportunity relocation cost credit and IBZ credit					
	(b) Real estate tax escalation credit					
	 (c) ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z). 					
7.	Additions:					
	(a) Payment for use of intangibles					
	(b) Intentionally Omitted					
	(c) Other (see instructions) (attach rider)					
9a.	Dividends from subsidiary capital (itemize on rider) (see instructions)					
9b.						
9c.						
10.	50% of dividends from nonsubsidiary corporations (see instructions)					
12.						
13.						
14.	Wages and salaries subject to federal jobs credit (see instructions)					
15.						
16.	Other deductions (see instructions) (attach rider)					
20.	Investment Income - (complete lines a through h below) (see instructions):					
	(a) Dividend from nonsubsidiary stock held for investment (see instructions)					
	(b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider)					
	(c) Net capital gain (loss) from sale or exchanges of nonsubsidiary securities held for investment (itemize on	rider or attach Federal Schedule D)				
	(d) Income from assets included on line 3 of Schedule D					
	(f) Deductions directly or indirectly attributable to investment income (attach list) (see	instructions)				
	(h) Interest on bank accounts included in income reported on line 20d					



EIN:

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

ſ	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL
	EIN	EIN	EIN		
	01-0000012 NAME OF SUBSIDIARY	02-000012 NAME OF SUBSIDIARY	NAME OF SUBSIDIARY		Copy to form NYC-3A Page 4, Column B
	SUB ABC GCT 2018	SUB DEF GCT 2018			r age 4, oblann D
1.	392,978	49,273,677		1.	49,666,655
2.	002,000	15/2/5/0//		2.	1970007000
3.				3.	
4.				4.	
5a.				5a.	
ōb.				5b.	
da.				6a.	
Sb.				6b.	
ôc.	1,630,000	7,600		6c.	1,637,600
7a.				7a.	
7c.	7 602	178,987		7c.	100 500
/ C.	7,603	1/0,90/		76.	186,590
)a.				9a.	
)b.)c.		1,727,325		9b. 9c.	1,727,325
10.				10.	
12.				12.	
13.		150,000		13.	150,000
14.		100,000		14.	100,000
15.	300,000	4,301		15.	304,301
16.	500,000	85,000		16.	85,000
					83,000
)a.	1,950,000	2,400,000		20a.	4,350,000
)b.		85,000		20b.	85,000
)c.	220,747			20c.	220,747
)d.		5,000		20d.	5,000
Of.	450,000	950,000		20f.	1,400,000
					_, 100, 000
)h.		5,000		20h.	5,000



4. Net value allocated to New York City

SCHEDULE D Investment capital

1.	Average value
2.	Liabilities directly or indirectly attributable to investment capital
3.	Net average value (line 1 less line 2)
4.	Value allocated to New York City

6. Cash

SCHEDULE E Total Capital (use average values)

1.	Total assets from federal return
	Real property and marketable securities included in line 1
3.	Subtract line 2 from line 1
4.	Real property and marketable securities at fair market value
5.	Adjusted total asset (add lines 3 and 4)
6.	Total liabilities (see instructions)

SCHEDULE F Salaries and Compensation of certain stockholders

1. Total Salary & All Other Compensation Received from Corporation



EIN: 00-000012

	SCHEDULE C Subsidiary capital						
	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL		
	EIN 01-0000012 NAME OF SUBSIDIARY SUB ABC GCT 2018	EIN 02-0000012 NAME OF SUBSIDIARY SUB DEF GCT 2018	EIN NAME OF SUBSIDIARY	-	Copy to form NYC-3A Page 6, Column B		
1.		6,250,000		1.	6,250,000		
2.		1,095,000		2.	1,095,000		
3.		5,155,000		3.	5,155,000		
4.		2,450,172		4.	2,450,172		

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

ູ	SCHEDULE E Total Capital (use average values)					
1.	40,206,236	60,845,449	1.	101,051,685		
2.	5,890,005	5,109,625	2.	10,999,360		
3.	34,316,231	55,735,824	3.	55,735,824		
4.	9,500,000	4,250,000	4.	13,750,000		
5.	43,816,231	59,985,824	5.	103,802,055		
6.	19,485,825	(22,391,167)	6.	(2,905,342)		

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



SCHEDULE H B

Business allocation

RECEIPTS FACTOR

	Receipts in the regular course of business from:
1a.	Sales of tangible personal property where shipments are made to points within New York City
1b.	Everywhere sales of tangible personal property
2a.	NYC services performed
2b.	Everywhere services performed
3a.	NYC rentals of property
3b.	Everywhere rentals of property
4a.	NYC royalties
4b.	Everywhere royalties
5a.	Other NYC business receipts
5b.	Other Everywhere business receipts
6a.	Total NYC receipts (add lines 1a, 2a, 3a, 4a, 5a)
6b.	Total Everywhere receipts (add lines 1b, 2b, 3b, 4b, 5b)



Form NYC-3A/B - 2018

Name of Reporting Corporation:_

HIDE 2018 GCT TC ONE EIN: 00-0000012

Page 6

S	CHEDULE H Busine	ss allocation			
	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL
	EIN 01-0000012 NAME OF SUBSIDIARY	EIN 02-0000012 NAME OF SUBSIDIARY	EIN NAME OF SUBSIDIARY		Copy to form NYC-3A Page 8, Column B
1a.	175,000	10,400,000		1a.	10,575,000
1b.	530,446	24,403,531		1b.	24,933,977
2a.				2a.	
2b.				2b.	
3a.		400,000		3a.	400,000
3b.		1,727,325		3b.	1,727,325
4a.				4a.	
4b.				4b.	
5a.	950	12,750,000		5a.	12,750,950
5b.	2,147	50,308,174		5b.	50,310,321
6a.	175,950	23,550,000		6a.	23,725,950
6b.	532,593	76,439,030		6b.	76,971,623







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

Attach one Form NYC-3A/ATT for each corporation in the combined group (including the reporting corporation).

For CALENDAR YEAR 2018 or FISCAL YEAR beginning	2018, and ending
Name of Subsidiary:	Employer Identification Number of Subsidiary:

Name of Reporting Corporation:

E	mploy	er Ide	entifi	cation	Num	ber of	Repo	rting C	Corpor	ation:
	0	0	-	0	0	0	0	0	1	2

2018

HIDE 2018 GCT TC ONE

A	Ā	В	С	D	E	F	G
DESCRIPTION OF SU LIST EACH ITEM (USE RIDER IF NECESSARY)	JBSIDIARY CAPITAL EMPLOYER IDENTIFICATION NUMBER	% of Voting Stock Owned	Average Value	Liabilities Directly or In- directly Attributable to Subsidiary Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)
Foreign Co 1	N/A		150,000	135,000	15,000	0 %	
Foreign Co 2	N/A	100%	250,000	160,000	90,000	0%	
NYC Corp 1	11-1111111	100%	1,275,000	275,000	1,000,000	100%	1,000,000
NYC Corp 2	22-2222222	100%	1,775,000	525,000	1,250,000	100%	1,250,000
I. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) 3,450,000 1,095,000 2,355,000							

SCHEDULE D Investment Capital Information								
Α	В	С	D	E	F	G		
DESCRIPTION OF INVESTMENT	No. of Shares	Average	Liabilities Directly or	Net Average Value	Issuer's	Value Allocated		
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	or Amount of Securities	Value	Indirectly Attributable to Investment Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)		
Corporation A	100000	15,000,000	800,000	14,200,0002	25.00%	3,550,000		
Corporation B	200000	75,000,000	600,000	74,400,000	45.60	33,926,400		
Corporation C	1000000	100,000,000	483,231	99,516,769	60.15	59,859,337		
Corporation D	500000	36,883,231	5,000,000	31,883,231	40.45	12,896,767		
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2, 3 and 4)1.		226,883,231	6,883,231	220,000,000		110,232,503		
 Cash - To treat cash as investment capital, you must include it on (transfer to NYC-3A/B, schedule D, line 6) 	175,637	0	175,637					
3.Investment capital (total of lines 1E and 2E)	220,175,637							

SCHEDULE F Salaries and Compensation of Stockholders Information

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

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received
Doug Doe	123-00-0016	CEO	1,294,635
Jane Doe	123-00-0017	CFO	1,009,528
Tom Doe	123-00-0018	C00	1,259,128
1. Total (transfer to NYC-3A/B, schedule F, line 1)	3,563,291		

SCHEDULE G Locations of Places of Business Inside and Outside New York City ALL TAXPAYERS MUST COMPLETE SCHEDULE G, PARTS 1 AND 2. Part 1 -Location for each place of business INSIDE New York City (see instructions; attach rider if necessary) Complete Address Rent Nature of Activities No. of Employees Wages, Salaries, Etc. Duties NUMBER AND STREET 123 Walnut Street CITY STATE ZIP 120,000 Food Manufacturing 50 5,300,000 Various 10001 New York NΥ NUMBER AND STREET CITY STATE ZIP NUMBER AND STREET CITY STATE ZIP NUMBER AND STREET CITY STATE ZIP Total ... 120,000 50 5,300,000

Part 2 - Location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)							
Complete Addres	ss		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET							
32 Any Street							
CITY	STATE	ZIP					
Anytown	TΧ	77287	80,000	Food Manufacturing	142	25,533,991	Various
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total	>	80,0	000		142	25,533,991	



CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS 2018

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

SPECIFIC LINE INSTRUCTIONS PART I PART III members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be Line 9 - If the calculated value for line 9 is neg-Line 22 - Federal Taxable Income: Calculate attached to the Form NYC-1 for each Subchapative, enter 0. the value of Part I, Line 14 minus Part II, Line 21 ter S corporation included in the combined and enter here and on Schedule B. Line 1 of Line 10 - The capital loss carryover from prior group. vour form NYC-1, NYC-3L, NYC-4S, or NYCyears that may be used in the current tax year 4SEZ. For members of a Combined Group infor City purposes. This amount may not exceed cluded in an NYC-3A, enter on Form NYC-3A, the value on line 9. Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For Line 11 - Subtract Line 10 from Line 9. any other member of the combined group, enter PART II on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For

For	CALENDAR YEAR	or FISCAL YEAR beginning		and ending					
Na	ame as shown on NYC-1, NYC-3A/ATT, NYC	C-3L, NYC-4S or NYC-4SEZ		EMPL		ITIFICATIO		BER	
	HIDE 2018 GCT TC ON			0 0	0 0	, 0 , 0	0	1.2	2
P	ART I - ADDITIONS TO O	PRDINARY BUSINESS INCOME From Federal Form 1120S							
1.	Ordinary business income (loss)				1.	145.	402,	572	
2.	Net rental real estate income (lo				2.	,			
3.	Other net rental income (loss)	,			3.				
4a.					4a.				
4b.	Interest Expense Addback	Page 1, Line 13			4b.				
5.	Ordinary dividends	Schedule K, Line 5a			5.				
6.	Royalties	Schedule K, Line 6			6.				
7.	Net short-term capital gain (loss)		7.						
8.	Net long-term capital gain (loss)	Schedule K, Line 8a	8.						
9.	Sum of lines 7 and 8	See Instructions	9.						
10.	Capital Loss Carryover	See Instructions	10.						
11.	Net Capital Gain	See Instructions			11.				
12.	Net Section 1231 gain (loss)	Schedule K, Line 9			12.				
13.	Other income (loss)	Schedule K, Line 10			13.	11,	,510,3	387	
14.	TOTAL ADDITIONS								
	(Sum of lines 1 through 6 plus lin	nes 11 through 13)			14.	156,	,912,9	959	
P/		ROM ORDINARY BUSINESS INCOME							
	Make applicable	e adjustments for C Corporation treatme	ent of items 1	5 through 21					
15.	Section 179 deduction	Schedule K, Line 11			15.				
16.					16.				
17.	Interest expense				17.				
18.	Section 59(e)(2) expenditures	Schedule K, Line 12c(2)			18.				-
19.	Other deductions	See Instructions			19.	123,	500,9	916	
20.	Intentionally Omitted				20.				
21.	TOTAL DEDUCTIONS (Sum of lines 15 through 20)				21.	123	,500,	916	
P	ART III - CALCULATION	OF FEDERAL TAXABLE INCOME							_
	Federal Taxable Income				22.	33	,412,	043	

NYC - ATT-S-CORP 2018



CLAIM FOR BIOTECHNOLOGY CREDIT APPLIED TO BUSINESS AND GENERAL CORPORATION TAXES

ATTACH TO FORM NYC-2, NYC-2A, NYC-3L OR NYC-3A YOU MUST ATTACH YOUR CERTIFICATE OF TAX CREDIT TO THIS FORM. NO CREDIT WILL BE ALLOWED WITHOUT THE CERTIFICATE.

For CALENDAR YEAR 2018 or FISCAL YEAR beginning	2018 and ending
Name as shown on NYC-2, NYC-2A, NYC-3L or NYC-3A:	EMPLOYER IDENTIFICATION NUMBER
HIDE 2018 GCT TC ONE	
Corporation tax year for which claim is made. Date ended:	FEDERAL BUSINESS CODE

COMPUTATION OF CREDIT

1.	Available Credit1.	1,500	
2.	Enter your Business Corporation Tax or General Corporation Tax from Form NYC-2, Sch. A, line 4 or Form NYC-2A, Sch. A, line 6; Form NYC-3L, Sch. A, line 6 or Form NYC-3A, Sch. A, line 8	1,951,462	
3.	Tax Credits claimed before Biotechnology Credit	2,600	
4.	Subtract line 3 from line 24.	1,948,862	
5.	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) 5 .	7,075	
6.	Limitation - Subtract line 5 from line 4. If line 5 is greater than line 4, enter "0" on line 66.	1,941,787	
7.	Enter the lesser of line 1 and line 6	1,500	
8.	Amount of unused credit to be refunded or credited (line 1 less line 7)8.		
9.	Add lines 7 and 8 (enter here and Form NYC-2, Sch. A, line 10 or Form NYC-2A, Sch. A, line 12; Form NYC-3L, Sch. A, line 10b or Form NYC-3A, Sch. A, line 12b	1,500	

INSTRUCTIONS

GENERAL INFORMATION

Section 11-604(21) of the New York City Administrative Code provides a refundable biotechnology credit with respect to the General Corporation Tax for tax years beginning on or after January 1, 2010 and before January 1, 2019 to certain emerging technology companies for certain costs and expenses incurred. Section 11-654(21) of the New York City Administrative Code provides a corresponding refundable biotechnology credit with respect to the Business Corporation Tax for tax years beginning before January 1, 2019.

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

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

The Certificate of Tax Credit covering expenses incurred in calendar year 2018 will indicate the credit available for the tax year that includes December 31, 2018. **Example:** Taxpayer A files on a fiscal year basis with a tax year beginning April 1, 2018 and ending March 31, 2019. A Certificate of Tax Credit issued on or before February 15, 2019 will indicate the credit that may be claimed on the return covering the tax year ending March 31, 2019.

SPECIFIC LINE INSTRUCTIONS

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

Line 3 - Enter the total amounts of credits claimed on Form NYC-2, Sch. A, lines 5, 7, 8, 9 and 11 or Form NYC-2A, Sch. A, lines 7, 9, 10, 11 and 13; Form NYC-3L, Sch. A, lines 7, 9a, 9b, 10a and 10c or Form NYC-3A, Sch. A, lines 9, 11a, 11b, 12a and 12c.





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

For CALENDAR YEAR 2018 or FISCAL YEAR beginning	2018 and ending
▼ Name as shown on NYC-3L or NYC-3A	EMPLOYER IDENTIFICATION NUMBER
HIDE 2018 GCT TC ONE	
SCHEDULE A	

IDE 2010 GCI IC ONE	ĽĽ	ĽĽ	<u> </u>		
CHEDULE A					
		1a.			
Enter amount from Schedule C, line 9		1b.		0	
Total of 1a and 1b		1 c.		0	
FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCO	ОМЕ 🔻				
Tax from Form NYC-3L or NYC-3A, Schedule A, line 1 (see inst.)		2.			
Multiply line 2 by 4/8.85		3.		0	
		4.			
FOR GCT ON ENTIRE NET INCOME PLUS SALARIES AND OTHER COM		/			
19		5.		0	
L or NYC-3A, Schedule A, line 3		. 6.			
Enter the lesser of line 5 and line 6 and transfer amount to					
ule A, line 7 or Form NYC-3A, Schedule A, line 9		7.		0	
	CHEDULE A Add total of amounts from Schedule B, line 10, for all partnersh with respect to which you are claiming a credit (see instructions). Enter amount from Schedule C, line 9 Total of 1a and 1b. FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCO FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCO FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCO FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCO FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCO FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCO FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCO FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCO FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCO Multiply line 2 by 4/8.85 JBT PAID CREDIT - Enter the lesser of line 1c and line 3 and tra o Form NYC-3L, Schedule A, line 7 or Form NYC-3A, Schedule A FOR GCT ON ENTIRE NET INCOME PLUS SALARIES AND OTHER COM 19 L or NYC-3A, Schedule A, line 3 Enter the lesser of line 5 and line 6 and transfer amount to	CHEDULE A Add total of amounts from Schedule B, line 10, for all partnerships with respect to which you are claiming a credit (see instructions) Enter amount from Schedule C, line 9 Total of 1a and 1b. FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCOME ▼ Fax from Form NYC-3L or NYC-3A, Schedule A, line 1 (see inst.) Multiply line 2 by 4/8.85 JBT PAID CREDIT - Enter the lesser of line 1c and line 3 and transfer amount o Form NYC-3L, Schedule A, line 7 or Form NYC-3A, Schedule A, line 9 FOR GCT ON ENTIRE NET INCOME PLUS SALARIES AND OTHER COMPENSATION 19 L or NYC-3A, Schedule A, line 3 Enter the lesser of line 5 and line 6 and transfer amount to	CHEDULE A Add total of amounts from Schedule B, line 10, for all partnerships with respect to which you are claiming a credit (see instructions) Enter amount from Schedule C, line 9 For and 1b. For TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCOME ▼ Fax from Form NYC-3L or NYC-3A, Schedule A, line 1 (see inst.) Quiltiply line 2 by 4/8.85 JBT PAID CREDIT - Enter the lesser of line 1c and line 3 and transfer amount o Form NYC-3L, Schedule A, line 7 or Form NYC-3A, Schedule A, line 9 FOR GCT ON ENTIRE NET INCOME PLUS SALARIES AND OTHER COMPENSATION ▼ 19 L or NYC-3A, Schedule A, line 3	CHEDULE A Add total of amounts from Schedule B, line 10, for all partnerships with respect to which you are claiming a credit (see instructions)	CHEDULE A Add total of amounts from Schedule B, line 10, for all partnerships with respect to which you are claiming a credit (see instructions) Enter amount from Schedule C, line 9 Total of 1a and 1b. Total of 1a and 1b.

SCHEDULE B

A separate Schedule B must be completed for each partnership with respect to which you are claiming this credit.

If more than one Schedule B is used, please state number of additional schedules attached: _

🔻 Na	me of partnership from which you received a distributive share or guaranteed payment (distributing partnership)	EMPLOYER IDENTIFICATION NUMB	ER OF DISTRIBUTING PARTNERSHIP
1.	Unincorporated business tax paid by distributing partnership (from Form N	YC-204, Sch. A, line 23) 1.	5,000
2.	Credits taken by distributing partnership on its own return (from Form NY	C-204,	
	Schedule A, lines 20 and 22a through 22e) (see instructions)		200
3.	Total of lines 1 and 2		5,200
4.	Your distributive share percentage with respect to the distributing partner (from distributing partnership's Form NYC-204, Schedule C. Attach copy		50.00
5.	Multiply line 3 by the percentage on line 4		2,600
6.	Tax from Form NYC-3L or NYC-3A, Schedule A, line 1 (modified if necess	sary - <i>see instr.</i>) 6.	21,970,185
7.	Tax from pro forma Form NYC-3L or NYC-3A, Schedule A, line 1 (see ins	tructions)7.	21,500,185
8.	Subtract line 7 from line 6		470,000
9.	Multiply line 8 by 4/8.85 (see instructions)		
10.	Enter lesser of line 5 and line 9		2,600

SCHEDULE C

COMPLETE SCHEDULE C IF YO	COMPLETE SCHEDULE C IF YOU HAVE UBT PAID CREDITS FROM PRECEDING YEARS THAT YOU MAY CARRY FORWARD TO 2019									
APPLICABLE YEAR	COLUMN A Credit Available in 2018	COLUMN B	COLUMN C Credit Carryforward to 2019. Column A Minus Column B (if less than zero, enter "0")							
1. Current year			0							
2. 7th preceding year										
3. 6th preceding year			0							
4. 5th preceding year			0							
5. 4th preceding year			0							
6. 3rd preceding year			0							
7. 2nd preceding year			0							
8. 1st preceding year			0							
9. Total Column A, lines 2 through 8 (enter on Sch. A, line 1b)9.	0									



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR or FISCAL YEAR beginning	and ending
Name (Print or Type)	EMPLOYER IDENTIFICATION NUMBER
HIDE 2018 GCT TC ONE	
▲ Federal Form 4562 must accompany this form.	OR
This schedule must be attached to your applicable New York City tax re See instructions.	
Lies Cabadula AQ to report modifications to the deductions for contain a	

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

SCHEDULE A1	Com	Computation of allowable New York City depreciation for current year						Attach rider if necessary		
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	Allowable New York City Depreciation		
Food Processors	15	1/1/09	3,625,000	1,795,882	186,236	S/L	17	214,285		
Packing Equip	10	1/1/11	3,625,000	1,533,571	307,069	S/L	14	258,929		
Shipping Equip	10	1/1/16	3,625,000	1,035,714	307,269	S/L	14	258,929		
Tech Equipment	15	1/1/09	3,625,000	1,035,714	669,370	S/L	7	517 , 857		
1a. Total columns D, E,	, F, and	I	14,500,000	5,400,881	1,469,944			1,250,000		

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

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

Form NYC-399Z

SCHEDULE B		Dispo	osition adjustment			Attacl	h rider if necessary
and New York City taxa If federal deductio	able inco n excee	ome in pric ds New Yo	or years. ork City deduction, subtract col	en federal and New York City of lumn E from column D and ent m column E and enter in colum	er in column F.	n the con	nputation of federal
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 <i>minus</i> E)		G Adjustment (E <i>minus</i> D)

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

SCHEDULE C Computation of adjustments to New York City income

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

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F4.	1,469,944	
5. Enter amount from Schedule A1, line 1a, column I5.		1,250,000
6a. Enter amount from Schedule A2, line 1b, Column F6a.		
6b. Enter amount from Schedule A2, line 1b, Column I		
7a. Enter amount from Schedule B, line 27a.		
7b. Enter amount from Schedule B, line 37b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.8.	1,469,944	1,250,000

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

GENERAL INFORMATION

The New York City Administrative Code, as amended pursuant to the authority granted under Part G of Chapter 93 of the Laws of 2002, limits the depreciation deduction for "qualified property," other than "qualified Resurgence Zone property," to the deduction that would have been allowed for such property under IRC §167 had the property been acquired by the taxpayer on September 10, 2001, and therefore, not been eligible for the enhanced deductions allowed by the IRC §168(k). "Qualified Resurgence Zone property" is "qualified property" used substantially in the Resurgence Zone in connection with the active conduct of a trade or business where the original use began with the taxpayer in the Resurgence Zone after September 10, 2001. The Resurgence Zone (defined in sections 11-507(22), 11-602.8(m) and 11-641(p) of the Administrative Code) generally encompasses the area in Manhattan between Canal Street and Houston Street. The Administrative Code also requires appropriate adjustments to the amount of any

gain or loss included in entire net income or unincorporated business entire net income upon the disposition of any property for which the federal and New York City depreciation deductions differ.

NOTE

Deductions for "qualified Resurgence Zone property," are not affected by the above decoupling provisions other than for certain sport utility vehicles. The additional first-year expense deductions under IRC §179 also are not affected other than for certain sport utility vehicles. See below.

NOTE

Any exceptions to the decoupling provisions provided in the Administrative Code for Qualified New York Liberty Zone property or Qualified New York Liberty Zone leasehold improvements as defined in IRC §1400L have expired.





Attach one Form NYC-3A/ATT for each corporation in the combined group (including the reporting corporation).

0 0

0 0 0 0

For CALENDAR YEAR 2018 or FISCAL YEAR beginning	2018, and ending							
Name of Subsidiary:	Employer Identification Number of Subsidiary:							
SUB ABC GCT 2018								
Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation:							

HIDE 2018 GCT TC ONE

SCHEDULE C	Subsidiary Capit	al Infor	mation				
	4	В	С	D	E	F	G
DESCRIPTION OF S	UBSIDIARY CAPITAL	% of Voting	Average	Liabilities Directly or In-	Net Average Value	Issuer's	Value Allocated
LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	Stock Owned	Value	directly Attributable to Subsidiary Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)
		%				%	
1. Total Cols C, D and I (transfer to NYC-3A/E	E (including items on rid 3, schedule C, lines 1,2,a	· ·					
2. Total Column G - Allo	ocated subsidiary capital	I: Transfer	this total to NYC	3A/B, schedule C,	line 4	2.	

SCHEDULE D Investment Ca	SCHEDULE D Investment Capital Information								
Α	В	С	D	E	F	G			
DESCRIPTION OF INVESTMENT	No. of Shares	Average	Liabilities Directly or	Net Average Value	Issuer's	Value Allocated			
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	or Amount of Securities	Value	Indirectly Attributable to Investment Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)			
Corporation Y	100,000	6,294,795	1,764,023	4,530,772 3	8.50%	1,744,347			
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2, 3 and 4)1.		6,294,795	1,764,023	4,530,772		1,744,347			
2. Cash - To treat cash as investment capital, you must include it on this line				1 000					
(transfer to NYC-3A/B, schedule D, line 6)	Z .	1,000		1,000					
3.Investment capital (total of lines 1E and 2E)			3.	4,531,772					

2018

2

SCHEDULE Salaries and Compensation of Stockholders Information F

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

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

SCHEDULE G Locations of Places of Business Inside and Outside New York City											
	ALL TAXPAYERS MUST COMPLETE SCHEDULE G, PARTS 1 AND 2.										
Part 1 - Location for each place of business INSIDE New York City (see instructions; attach rider if necessary)											
Complete Ad	ldress		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties				
NUMBER AND STREET	_										
458 Oak Street	STATE	ZIP									
New York	NY	10023	6,500	Misc.	10	750	Various				
NUMBER AND STREET	·										
CITY	STATE	ZIP									
NUMBER AND STREET	I										
CITY	STATE	ZIP									
NUMBER AND STREET											
CITY	STATE	ZIP									
Total		- (6 , 500		10	750					

Part 2 - Location for eacl	h place of l	ousiness O	UTSIDE New `	York City (see instructions; atta	ch rider if nece	essary)	
Complete Addre	SS		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET							
61 Any Street							
CITY	STATE	ZIP					
Anytown	ΤX	78621	10,000	Food Manufacturing	1	816	Food Prep
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total		10	,000		1	816	



CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS 2018

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

SPECIFIC LINE INSTRUCTIONS PART I PART III members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be Line 9 - If the calculated value for line 9 is neg-Line 22 - Federal Taxable Income: Calculate attached to the Form NYC-1 for each Subchapative, enter 0. the value of Part I, Line 14 minus Part II, Line 21 ter S corporation included in the combined and enter here and on Schedule B. Line 1 of Line 10 - The capital loss carryover from prior group. vour form NYC-1, NYC-3L, NYC-4S, or NYCyears that may be used in the current tax year 4SEZ. For members of a Combined Group infor City purposes. This amount may not exceed cluded in an NYC-3A, enter on Form NYC-3A, the value on line 9. Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For Line 11 - Subtract Line 10 from Line 9. any other member of the combined group, enter PART II on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For

For	CALENDAR YEAR	or FISCAL YEAR beginning			a	and en	ding _								
Na	ame as shown on NYC-1, NYC-3A/ATT, NYC-	3L, NYC-4S or NYC-4SEZ					EMF		RIDE	1	CATI		JMBE	R	
	SUB ABC GCT 2018					0	1	- 0	0	0	0	0	1	2	
P/	ART I - ADDITIONS TO OF														
		From Federal Form 1120												c	
1.	Ordinary business income (loss)								1.			530	,44	6	
2.	Net rental real estate income (los	,							2.						
3.	Other net rental income (loss)	Schedule K, Line 3c							3.						
4a.	Interest income	Schedule K, Line 4							4a.						
4b.	Interest Expense Addback	Page 1, Line 13							4b.						
5.	Ordinary dividends	Schedule K, Line 5a							5.						
6.	Royalties	Schedule K, Line 6						_	6.						
7.	Net short-term capital gain (loss).	Schedule K, Line 7	7.						_						
8.	Net long-term capital gain (loss)	Schedule K, Line 8a	8.						_						
9.	Sum of lines 7 and 8	See Instructions	9.												
10.	Capital Loss Carryover	See Instructions	10.												
11.	Net Capital Gain	See Instructions							11.						
12.	Net Section 1231 gain (loss)	Schedule K, Line 9							12.						
13.	Other income (loss)	Schedule K, Line 10							13.			128	,21	0	
14.	TOTAL ADDITIONS														
	(Sum of lines 1 through 6 plus line	es 11 through 13)							14.			658	,65	6	
P		OM ORDINARY BUSINESS INCOM													
	Make applicable	adjustments for C Corporation treatm	nent o	f items 1	15 tl	nrou	gh 2	21							
15.	Section 179 deduction	Schedule K, Line 11							15.						
16.	Contributions	Schedule K, Line 12a							16.						
17.	Interest expense	See Instructions							17.						
18.	Section 59(e)(2) expenditures	Schedule K, Line 12c(2)						18.						
19.	Other deductions	See Instructions							19.			265	,67	8	
20.	Intentionally Omitted								20.						
21.	TOTAL DEDUCTIONS (Sum of lines 15 through 20)								21.			265	, 67	8	
P	ART III - CALCULATION O	OF FEDERAL TAXABLE INCOME													
	Federal Taxable Income								22.			392	, 97	8	

CLAIM FOR REAP CREDIT APPLIED TO BUSINESS, 201 GENERAL AND BANKING CORPORATION TAXES

ATTACH TO FORM NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A

For CALENDAR YEAR 2018 or FISCAL YEAR beginning ____

2018 and ending

USE FORM NYC-9.6 IF YOU ARE FILING A CLAIM FOR EITHER A REAL ESTATE TAX ESCALATION CREDIT OR AN EMPLOYMENT OPPORTUNITY RELOCATION COSTS CREDIT. USE FORM NYC-9.8 IF YOU ARE FILING A CLAIM FOR THE LOWER MANHATTAN REAP CREDIT (LMREAP). IF YOU ARE FILING A CLAIM FOR A SALES TAX CREDIT, YOU MUST USE FORM NYC-9.5 FOR THE APPROPRIATE PRIOR YEAR. SEE INSTRUCTIONS.

• Find of Type	
Name as shown on NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A	EMPLOYER IDENTIFICATION NUMBER
SUB ABC GCT 2018	
Type of Business: Check one: COMMERCIAL INDUSTRIAL X RETAIL	
Corporation Tax year for which claim is made: Date ended: month:December, year:2018	3 1 1 9 0 0

Form NYC-9.5 must be attached to and submitted with Business Corporation Tax Return (Form NYC-2), Combined Business Corporation Tax Return (Form NYC-2A), General Corporation Tax Return (Form NYC-3L), Combined General Corporation Tax Return (Form NYC-3A), Banking Corporation Tax Return (Form NYC-1) or Combined Banking Corporation Tax return (Form NYC-1A) in order to claim the REAP credit.

Relocation and Employment Assistance Program (REAP) Credit

Drint or Type

▲ If you have carryover credits from preceding years, complete the carryover schedule below regardless of whether you will carry over credits to the current year. Enter in column B (the applied column) the amount applied to each carryover year until the total applied agrees with the amount on line 6.

NONREFUNDABLE CREDIT APPLIED AGAINST BUSINESS CORPORATION TAX, GENERAL CORPORATION TAX OR BANKING CORPORATION TAX - SEE INSTRUCTIONS.

1. Current year's tax less the UBT Paid Credit (see instructions)1.	392,978	
 Computation of current year's credit: (number of eligible aggregate employment shares:X the applicable amount (see instructions))	1,000	
 If line 2 is greater than line 1, enter the difference and skip lines 4 through 7. Transfer amount on line 1 to line 9 (see instructions). 3. 		
4. If line 2 is less than line 1, enter the difference. Complete carryover schedule below	391,978	
5. Total carryover credits from prior taxable years (line 8f, column A below)		
6. Amount of carryover credit that may be carried over to the current year.Enter lesser of line 4 or line 56.		
 Total allowable credit for current year. Sum of the current year credit plus the applicable carryover from prior years. Add lines 2 and 6. Go to line 9 7. 	1,000	

REAP carryover schedule	COLUMN A	COLUMN B	COLUMN C
You may not carry over the 5th preceding year's credit to next year.	CARRYOVER TO CURRENT YEAR (unused credit)	Applied	CARRYOVER TO NEXT YEAR (column A minus column B)
8a. Carryover from 5th preceding year 8a.			
8b. Carryover from 4th preceding year 8b.			
8c. Carryover from 3rd preceding year 8c.			
8d. Carryover from 2nd preceding year 8d.			
8e. Carryover from 1st preceding year 8e.			
8f. Total			
9. Allowable nonrefundable REAP credit for c	urrent year (amount from line 1 or	line 7, whichever is less)	1,000

REFUNDABLE CREDIT APPLIED AGAINST BUSINESS CORPORATION TAX, GENERAL CORPORATION TAX OR BANKING CORPORATION TAX

10. COMPUTATION OF REFUNDABLE CREDIT

Number of eligible aggregate employment shares: _____ X \$3,000.....

.... 10.

TOTAL OF NONREFUNDABLE AND REFUNDABLE CREDITS

1,000



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

Department of Finance CERTAIN POST 9/10/01	PROPERTY
For CALENDAR YEAR or FISCAL YEAR beginning	_ and ending
Name (Print or Type) SUB ABC GCT 2018	EMPLOYER IDENTIFICATION NUMBER 0 1 0 0 0 1 2
 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	Com	putation	nt year	Attach rider if necessary				
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	Allowable New York City Depreciation
Machinery	5	1/1/201	⁶ 4,500,000	600,000	1,630,000	S/L	15	300,000
1a. Total columns D, E	E, F, and	I	4,500,000	600,000	1,630,000			300,000

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

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

Form NYC-399Z

					· · · · · · · · · · · · · · · · · · ·		
SCHEDULE B		Dispo	osition adjustment			Attac	ch rider if necessary
and New York City taxa ▲ If federal deductio	able inco n excee	ome in prio ds New Yo	or years. ork City deduction, subtract col	en federal and New York City of lumn E from column D and ent m column E and enter in colum	er in column F.	n the co	mputation of federal
Α	В	С	D	E	F		G
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D <i>minus</i> E)		Adjustment (E <i>minus</i> D)

2.	Total excess fe	ederal deductions	over NYC deductions	(see instructions))

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

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F4.	1,630,000	
5. Enter amount from Schedule A1, line 1a, column I5.		300,000
6a. Enter amount from Schedule A2, line 1b, Column F6a.		
6b. Enter amount from Schedule A2, line 1b, Column I6b.		
7a. Enter amount from Schedule B, line 27a.		
7b. Enter amount from Schedule B, line 37b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a .8.	1,630,000	300,000

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

GENERAL INFORMATION

The New York City Administrative Code, as amended pursuant to the authority granted under Part G of Chapter 93 of the Laws of 2002, limits the depreciation deduction for "qualified property," other than "qualified Resurgence Zone property," to the deduction that would have been allowed for such property under IRC §167 had the property been acquired by the taxpayer on September 10, 2001, and therefore, not been eligible for the enhanced deductions allowed by the IRC §168(k). "Qualified Resurgence Zone property" is "qualified property" used substantially in the Resurgence Zone in connection with the active conduct of a trade or business where the original use began with the taxpayer in the Resurgence Zone after September 10, 2001. The Resurgence Zone (defined in sections 11-507(22), 11-602.8(m) and 11-641(p) of the Administrative Code) generally encompasses the area in Manhattan between Canal Street and Houston Street. The Administrative Code also requires appropriate adjustments to the amount of any

gain or loss included in entire net income or unincorporated business entire net income upon the disposition of any property for which the federal and New York City depreciation deductions differ.

NOTE

Deductions for "qualified Resurgence Zone property," are not affected by the above decoupling provisions other than for certain sport utility vehicles. The additional first-year expense deductions under IRC §179 also are not affected other than for certain sport utility vehicles. See below.

NOTE

Any exceptions to the decoupling provisions provided in the Administrative Code for Qualified New York Liberty Zone property or Qualified New York Liberty Zone leasehold improvements as defined in IRC §1400L have expired.





Attach one Form NYC-3A/ATT for each corporation in the combined group (including the reporting corporation).

For CALENDAR YEAR 2018 or FISCAL YEAR beginning	2018, and ending
Name of Subsidiary:	Employer Identification Number of Subsidiary:
SUB DEF GCT 2018	
Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation:

HIDE 2018 GCT TC ONE

Employer Identifi	cation Num	ber of Rep	orting	Corp	oration:
0 0 -	0 0	0 0	0	 1 	2

SCHEDULE C	Subsidiary Capit	al Infor	mation				
4	Ā	В	С	D	E	F	G
DESCRIPTION OF SI	UBSIDIARY CAPITAL	% of Voting	Average	Liabilities Directly or In-	Net Average Value	Issuer's	Value Allocated
LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	Stock Owned	Value	directly Attributable to Subsidiary Capital	(column Č minus column D)	Allocation Percentage	to NYC (column E x column F)
Domestic Corp	55-444444	80 %	6,250,000	1,095,000	5,155,000	48 %	2,450,172
1. Total Cols C, D and E	E (including items on rid	er)					
(transfer to NYC-3A/E	3, schedule C, lines 1,2,a	nd 3) 1.	6,250,000	1,095,000	5,155,000		
2. Total Column G - Allo	ocated subsidiary capital	I: Transfe	this total to NYC	3A/B, schedule C,	line 4	2.	2,450,172

SCHEDULE D Investment Ca	pital Inf	ormation				
Α	В	С	D	E	F	G
DESCRIPTION OF INVESTMENT	No. of Shares	Average	Liabilities Directly or	Net Average Value	Issuer's	Value Allocated
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	or Amount of Securities	Value	Indirectly Attributable to Investment Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)
Corporation Zebra	200,000	10,000,000	1,000,000	9,000,000	17.50%	4,275,000
Corporation Lion	500,000	9,533,130	184,849	9,348,281	89.59	8,375,125
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2, 3 and 4)1.		19,533,130	1,184,849	18,348,281		12,650,125
2. Cash - To treat cash as investment capital, you must include it on (transfer to NYC-3A/B, schedule D, line 6)		450 , 000		450,000		
3.Investment capital (total of lines 1E and 2E)	3.	18,798,281				

2018

SCHEDULE F Salaries and Compensation of Stockholders Information

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

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

Locations of Places of Business Inside and Outside New York City SCHEDULE G ALL TAXPAYERS MUST COMPLETE SCHEDULE G, PARTS 1 AND 2. Part 1 -Location for each place of business INSIDE New York City (see instructions; attach rider if necessary) Complete Address Rent Nature of Activities No. of Employees Wages, Salaries, Etc. Duties NUMBER AND STREET 738 Elm Street STATE CITY ZIP 43,000 Entertainment 20 950,000 Entertainment Brooklyn ΝY 11201 NUMBER AND STREET CITY STATE ZIP NUMBER AND STREET CITY STATE ZIP NUMBER AND STREET CITY STATE ZIP 43,000 950,000 Total ... 20

Part 2 - Location for each	place of b	usiness Ol	JTSIDE New Y	ork City (see instructions; atta	ach rider if nece	essary)	
Complete Addres	ss		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET							
61 Main street							
CITY	STATE	ZIP					
Hazardville	СТ	06082	50,000	Food	125	1,073,917	Food
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total			50,000		125	1,073,917	



CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS 2018

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

SPECIFIC LINE INSTRUCTIONS PART I PART III members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be Line 9 - If the calculated value for line 9 is neg-Line 22 - Federal Taxable Income: Calculate attached to the Form NYC-1 for each Subchapative, enter 0. the value of Part I, Line 14 minus Part II, Line 21 ter S corporation included in the combined and enter here and on Schedule B. Line 1 of Line 10 - The capital loss carryover from prior group. vour form NYC-1, NYC-3L, NYC-4S, or NYCyears that may be used in the current tax year 4SEZ. For members of a Combined Group infor City purposes. This amount may not exceed cluded in an NYC-3A, enter on Form NYC-3A, the value on line 9. Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For Line 11 - Subtract Line 10 from Line 9. any other member of the combined group, enter PART II on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For

For	CALENDAR YEAR	or FISCAL YEAR beginning		and ending						
Na	ame as shown on NYC-1, NYC-3A/ATT, NYC-	3L, NYC-4S or NYC-4SEZ							R	_
	SUB DEF GCT 2018			0,2	0 0	0	0	0 1	.2	
P	ART I - ADDITIONS TO OF	RDINARY BUSINESS INCOME From Federal Form 112								
1	Ordinany business income (loss)				1.	21.	212,	.382	T	
1.	Ordinary business income (loss).					/				
2.	Net rental real estate income (los	·			2.					
3.	Other net rental income (loss)				3.					
4a.					4a.					
4b.	Interest Expense Addback	Page 1, Line 13			4b.					
5.	Ordinary dividends	Schedule K, Line 5a			5.					
6.	Royalties	Schedule K, Line 6			6.					
7.	Net short-term capital gain (loss).	Schedule K, Line 7	7.							
8.	Net long-term capital gain (loss)	Schedule K, Line 8a	8.							
9.	Sum of lines 7 and 8	See Instructions	9.							
10.	Capital Loss Carryover	See Instructions	10.							
11.	Net Capital Gain	See Instructions			11.					
12.	Net Section 1231 gain (loss)	Schedule K, Line 9			12.					
13.	Other income (loss)	Schedule K, Line 10			13.	3	5,13	30,13	30	
14.	TOTAL ADDITIONS									
	(Sum of lines 1 through 6 plus line	es 11 through 13)			14.	5	6,34	42,51	.2	
P/		OM ORDINARY BUSINESS INCOM								
	Make applicable	adjustments for C Corporation treatr	nent of items 1	5 through 2	1					
15.	Section 179 deduction	Schedule K, Line 11			15.					
16.	Contributions	Schedule K, Line 12a			16.					
17.	Interest expense	See Instructions			17.					
18.	Section 59(e)(2) expenditures	Schedule K, Line 12c(2	2)		18.					
19.	Other deductions	See Instructions			19.		7,00	68 , 83	35	
20.	Intentionally Omitted				20.					
21.	TOTAL DEDUCTIONS (Sum of lines 15 through 20)]		21.		7,00	68,83	35	
Ð	ART III - CALCULATION O	OF FEDERAL TAXABLE INCOME								
22.	Federal Taxable Income	See Instructions			22.	4	9,2	73,67	17	

NYC - ATT-S-CORP 2018





ATTACH TO FORM NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A

USE FORM NYC-9.5 IF YOU ARE FILING A CLAIM FOR A REAP CREDIT. USE FORM NYC-9.6 IF YOU ARE FILING A CLAIM FOR EITHER A REAL ESTATE TAX ESCALATION CREDIT OR AN EMPLOYMENT OPPORTUNITY RELOCATION COSTS CREDIT.

Name as shown on NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A:		EMPLOYER IDENTIFICATION NUMBER				
SUB DEF GCT 2018						
Type of Business: (check one) X COMMERCIAL INDUSTRIAL	RETAIL	FEDERAL BUSINESS CODE				
Corporation tax year for which claim is made. Date ended:	YEAR	5 4 1 3 2 0				

Form NYC-9.8 must be attached to and submitted with Business Corporation Tax Return (Form NYC-2) Combined Business Corporation Tax Return (Form NYC-2A), General Corporation Tax Return (Form NYC-3L), Combined General Corporation Tax Return (Form NYC-3A), Banking Corporation Tax Return (Form NYC-1) or Combined Banking Corporation Tax return (Form NYC-1A) in order to claim the LMREAP credit.

Lower Manhattan Relocation and Employment Assistance Program (LMREAP) Credit

▲ If credit is refundable, complete lines 1 and 11 and skip lines 2 through 10. If credit is non-refundable, skip line 1 and complete lines 2 through 11.

REFUNDABLE CREDIT APPLIED AGAINST GENERAL CORPORATION TAX OR BANKING CORPORATION TAX

1. COMPUTATION OF REFUNDABLE CREDIT			
	4	540	
Number of eligible aggregate employment shares: X \$3,000	1.	010	

If you have carryover credits from preceding years, complete the carryover schedule below regardless of whether you will carry over credits to the current year. Enter in column B (the applied column) the amount applied to each carryover year until the total applied agrees with the amount on line 6.

There is no non-refundable credit until the fifth taxable year after the year of the relocation.

NONREFUNDABLE CREDIT APPLIED AGAINST GENERAL CORPORATION TAX, BUSINESS CORPORATION TAX OR BANKING CORPORATION TAX - SEE INSTR.

2. Current year's tax less the UBT Paid Credit and the REAP Credit (see instructions)	2.	
3. Computation of current year's credit: (number of eligible aggregate employment shares: X \$3,000		
 If line 3 is greater than line 2, enter the difference and skip lines 5 through 8. Transfer amount on line 2 to line 10 		
5. If line 3 is less than line 2, enter the difference. Complete carryover schedule below		
6. Total carryover credits from prior taxable years (line 9f, column A below)		
7. Amount of carryover credit that may be carried over to the current year. Enter lesser of line 5 or line 6		
 Total allowable credit for current year. Sum of the current year credit plus the applicable carryover from prior years. Add lines 3 and 7. Go to line 10 	8.	

LMREAP carryover schedule	COLUMN A	COLUMN B	COLUMN C		
You may not carry over the 5th preceding year's credit to next year.	CARRYOVER TO CURRENT YEAR (unused credit)	Applied	CARRYOVER TO NEXT YEAR (column A minus column B)		
9a. Carryover from 5th preceding year 9a.					
9b. Carryover from 4th preceding year 9b.					
9c. Carryover from 3rd preceding year 9c.					
9d. Carryover from 2nd preceding year9d.					
9e. Carryover from 1st preceding year 9e.					
9f. Total					
	L				
10. Allowable nonrefundable LMREAP credit f	or current year (amount from line 2 c	or line 8, whichever is less) 10.			

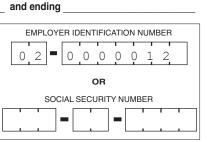
CREDIT

 Line 1 or line 10. Transfer amount to Form NYC-2, Sch. A, line 9; Form NYC-2A, Sch. A, line 11; Form NYC-3L, Sch. A, line 9b; Form NYC-3A, Sch. A, line 11b; Form NYC-1, Sch. A, line 8b or Form NYC-1A, Sch. A, line 10b11.



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR or FISCAL YEAR beginning
Name (Print or Type)
SUB DEF GCT 2018
 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	Com	putation	on of allowable New York City depreciation for current ye				year Attach rider if necessar		
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	Allowable New York City Depreciation	
Equipement	5	1/1/15	10,795	4,300	3,598	S/L	5	2,150	
Computers	5	1/1/12	15,000	10,714	4,002	S/L	7	2,142	
1a. Total columns D, E	E, F, and	l	25,795	15,014	7,600		1	4,292	

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

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

Form NYC-399Z

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 i 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. 						n the co	mputation of federal	
Α	В	С	D	E	F		G	
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D <i>minus</i> E		Adjustment (E <i>minus</i> D)	

2.	Total excess federal	deductions	over NYC	deductions	(see instructions)
_	10101 0700000 1000101	acaactions	0,01,111,0	acadononio		/

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

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F4.	7,600	
5. Enter amount from Schedule A1, line 1a, column I5.		4,301
6a. Enter amount from Schedule A2, line 1b, Column F6a.		
6b. Enter amount from Schedule A2, line 1b, Column I6b.		
7a. Enter amount from Schedule B, line 27a.		
7b. Enter amount from Schedule B, line 37b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.8.	7,600	4,301

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 New York City Administrative Code, as amended pursuant to the authority granted under Part G of Chapter 93 of the Laws of 2002, limits the depreciation deduction for "qualified property," other than "qualified Resurgence Zone property," to the deduction that would have been allowed for such property under IRC §167 had the property been acquired by the taxpayer on September 10, 2001, and therefore, not been eligible for the enhanced deductions allowed by the IRC §168(k). "Qualified Resurgence Zone property" is "qualified property" used substantially in the Resurgence Zone in connection with the active conduct of a trade or business where the original use began with the taxpayer in the Resurgence Zone after September 10, 2001. The Resurgence Zone (defined in sections 11-507(22), 11-602.8(m) and 11-641(p) of the Administrative Code) generally encompasses the area in Manhattan between Canal Street and Houston Street. The Administrative Code also requires appropriate adjustments to the amount of any

gain or loss included in entire net income or unincorporated business entire net income upon the disposition of any property for which the federal and New York City depreciation deductions differ.

NOTE

Deductions for "qualified Resurgence Zone property," are not affected by the above decoupling provisions other than for certain sport utility vehicles. The additional first-year expense deductions under IRC §179 also are not affected other than for certain sport utility vehicles. See below.

NOTE

Any exceptions to the decoupling provisions provided in the Administrative Code for Qualified New York Liberty Zone property or Qualified New York Liberty Zone leasehold improvements as defined in IRC §1400L have expired.

GCT Test Case Two

Begins on the next page

Taxpayer name	GREE 2018 GCT TC TWO
EIN	00-000013
Primary Form	NYC-3A, NYC-3A/B, NYC-3A/ATT (3)
Associated Form(s)	NYC-9.5, NYC-9.12, NYC-9.6, NYC-9.7, NYC-399Z (3), NYC-ATT-S- CORP(3)
Attachments	None
Purpose of test	Form NYC-3A with two (2) Subsidiaries and associated forms Calculate Business and Investment Allocation Percentages
Other instructions	If you do not support one or more of the credit forms, you may submit this test case leaving the lines for the unsupported forms blank and recalculate the lines following on Page 1.

NOTE: For purposes of this test case only, the Federal Tax Return is a Form 1120S..

		E Department of Finance - 3A COMBINED GENERAL CORPORA To be filed by S Corporations only. All C Corporations must				3
		Department of Finance For CALENDAR YEAR 2018 or FISCAL YEAR beginning			018, and ending $1/31/19$	
		Name of reporting corporation Name		2	TAXPAYER'S EMAIL ADDRESS	_
		GREE 2018 GCT TC TWO Change	x		none@none.com	
		Alex Sprint			DENTIFICATION NUMBER OF REPORTING CORPORATI	ION
		Address (number and street) Address 50 Main Ave Change	x	0	0 0 0 0 0 1 3	
		City and State Zip Code Country (if not US) Anytown, TX 77287		BUSIN	ESS CODE NUMBER AS PER FEDERAL RETURN	
		Business Telephone Number Date business began in NYC			3 1 1 9 0 0	
		301555-1212 Name of parent of controlled group Employer			NYC PRINCIPAL BUSINESS ACTIVITY	
		Id. No.:			ecommunication	_
					ear on code, if applicable (see inst.)	
		\underline{x} Claim any 9/11/01-related federal tax benefits (see inst.)	n opoola			
		Amended return If the purpose of the amended return is to report a IRS change	Date of			
sc	HEDUL	federal or state change, check the appropriate box: NYS change	Determi		NTS TO SCHEDULE A.	
					Payment Amount 2,355,839	
A. I	Payment	Amount being paid electronically with this return A.			2,333,039	_
1.		combined income (from Schedule M, line 5) 1. 21,970,185 x.oa	85	1.	1,944,361	_
2.		combined capital (from Schedule M, line 8) 2. 196,880,279 x.oo		2.	295,320	_
3.	Alternative	e Tax (from Alternative Tax Schedule on page 2) (see instructions)		3.	343,330	_
4.	Minimum ta	x for reporting corporation only - NYC Gross Receipts: 4. 18,691,000		4.	3,500	_
5.	Allocated s	subsidiary capital (from Schedule M, line 9) 5. 4,700,172 x.oo	075	5.	3,525	
6.	Combined	Tax (line 1, 2, 3 or 4, whichever is largest, PLUS line 5)		6.	1,947,887	_
7.	Minimum	Tax for taxable corporations (from Schedule M, line 12)		7.	3,575	
8.	Total com	bined tax - add line 6 and line 7		8.	1,951,462	
9.	UBT Paid	Credit (attach Form NYC-9.7)		9.		
10.	Tax after	UBT Credit (line 8 less line 9)		10.	1,951,462	
11a.	REAP Cre	edit (attach Form NYC-9.5)		11a.	1,000	
11b.		Credit (attach Form NYC-9.8)		11b.	±,000	
12a.		e Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6		12a.		
12b.		plogy Credit (attach Form NYC-9.10)	,	12b.		_
12c		Juction Credit (attach Form NYC-9.12)		12c.	65 , 790	
13.		ter credits (line 10 less total of lines 11a through 12c)		13.	1,884,672	_
14.		Ilment of estimated tax for period following that covered by this return:		15.	1,004,072	_
14.		blication for extension has been filed, enter amount from line 2 of Form NYC-EXT		14a.		
		plication for extension has not been filed and line 13 exceeds \$1,000, enter 25% of line 13			471 1 0	_
45				14b.	471,168	-
15.	-	dd lines 13 and 14a or 14b)		15.	2,355,839	-
16.		payments (see instructions)		16.		_
17.		lue (line 15 less line 16)		17.	2,355,839	_
18.		nent (line 16 less line 15)		18.	(2,355,839)	
19a.	Interest (s	see instructions) 19a.				
19b.	Additiona	I charges (see instructions) 19b.				
19c.	Penalty for	or underpayment of estimated tax (attach Form NYC-222) 19c.				
20.	Total of lir	nes 19a, 19b and 19c		20.		
21.	Net overp	ayment (line 18 less line 20)		21.	(2,355,839)	
22.	Amount o	f line 21 to be: (a) Refunded - 🗌 Direct deposit - fill out line 22c OR 🗌 Paper chee	ck	22a.		
		(b) Credited to 2019 estimated tax		22b.		
22c.	Routing			-		
	Number	L L L L L L L Number Checking Savi	ngs			
23.	TOTAL R	EMITTANCE DUE (see instructions)		23.	2,355,839	

Form NYC-3A - 2018
NAME OF REPORTING CORPORATION:

S	CHEDULE A - Continued Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES.	TRANSFE	R APPLICABLE AMOUNTS TO SCHEDULE A.	
24.	Combined group's issuer's allocation percentage (from Schedule M. line 10)	24.	49.6922 %	
25.	Gross receipts or sales (See instructions)	25.		
	Total assets (Schedule E, line 1, column E)		879,603,499	
	Compensation of more than 5% stockholders as used in computation of line 3 (Sch. F, line 1, col. E)		3,692,208	
28.	NYC rent deducted on federal tax return	28.		
29.	Combined group Business Allocation Percentage (Schedule H, line 7, column E)	29.	24.8094 %	
30.	Number of Subsidiaries 2 Number of taxable Subsidiaries 2	30.		

EIN:

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

ALTERNATIVE TAX SCHEDULE

Refer to instructions before computing the alternative tax.

Enter 100% of salaries a	structions) and compensation for the taxable year paid to stockholders owning spayer's stock. (See instructions.)		
Total (line 1 plus line 2) .		3.	\$84,205,814
Statutory exclusion - Er based on the period cove	nter \$40,000. (if return does not cover an entire year, exclusion must be prorated red by the return)	4.	\$40,000
Net amount (line 3 minu:	s line 4)	5.	\$84,165,814
15% of net amount (line	5 x 15%)	6.	\$ 12,624,872
Investment income to b Do not enter more than the	e allocated (amount on Schedule B, line 22b, Column E x 15%. ne amount on line 6 above. Enter "0" if not applicable.)	7.	\$ 7,528,512
Business income to be	allocated (line 6 minus line 7)		\$5,096,360
	Allocated investment income (line 7 x investment allocation % from Schedule D, line 5)	51.31 % 9.	\$2,615,063
	Allocated business income (line 8 x business allocation % from Schedule H, line 7)	24.81 [%] 10.	\$1,264,374
	Taxable net income (line 9 plus line 10)	11.	\$3,879,437
	Tax rate	12.	8.85% (.0885)
	Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3	13.	\$343,330

NEW MAILING INSTRUCTIONS - DO NOT INCLUDE PAYMENT WITH RETURN

Attach copy of all pages of your federal tax return 1120S.

Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank. To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance. The due date for the calendar year 2018 return is on or before March 15, 2019.

For fiscal years beginning in 2018, file on or before the 15th day of the 3rd month following the close of the fiscal year.

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

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

Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933

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

Page 2

Page 3

	SCHEDULE B	Computation of combined entire net income
1.	Federal taxable income before net ope	erating loss deduction and special deductions (see instructions)
2.	Interest on federal, state, municipa	and other obligations not included in line 1 above (see instructions)
3.		ubsidiary capital (attach list) (see instructions)
4.	•	subsidiary capital (attach list) (see instructions)
5a.	-	Ind other business taxes deducted on the federal return (attach rider) (see instr.)
	-	ucted on federal return <i>(see instructions)</i>
6.	New York City adjustments relating	
		tion costs credit and IBZ credit
		it
		stment (attach Form NYC-399 and/or NYC-399Z)
7.	Additions:	
	(a) Payment for use of intangibles	
	(b) Intentionally Omitted	
		rider)
8.	Total of lines 1 through 7c	
9a.	Dividends from subsidiary capital (iten	ize on rider) (see instr.)
9b.	Interest from subsidiary capital (itemized	e on rider) (see instructions)
9c.	Gains from subsidiary capital	
10.	50% of dividends from nonsubsidiary c	orporations (see instructions)
		ss deduction (attach Form NYC-NOLD-GCT) (see instructions)
12.	Gain on sale of certain property acquire	d prior to 1/1/66 (see instructions)
13.	NYC and NYS tax refunds included in	Sch. B, line 8 (see instructions)
14.	Wages and salaries subject to federal j	obs credit <i>(see instructions)</i>
15.	Depreciation and/or adjustment calculat	ed under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instr.)
16.	Other deductions (see instructions)	(attach rider)
17.	Total deductions (add lines 9a throug	h 16)
18.	Combined Entire net income (line 8 l	ess line 17) (see instructions)
19.	If the amount on line 18 is not correc	t, enter correct amount here and explain in rider (see instr.)
20.	Investment income - (complete lines	
	(a) Dividends from r	nonsubsidiary stocks held for investment (see instructions)
		vestment capital (include federal, state and municipal obligations) (itemize in rider)
_		(loss) from sales or exchanges of nonsubsidiary securities held for investment
	(Itemize on ride	r or attach Federal Schedule D)
	(d) Income from as	sets included on line 3 of Schedule D
	(e) Add lines 20a ti	nrough 20d inclusive
	(f) Deductions dir	ectly or indirectly attributable to investment income (attach list) (see instructions) ess line 20f)
	(g) Balance (20e l	
	(h) Interest on bank	accounts included in income reported on line 20d
	21. Combined New	estment income (line 20g less line 21)
		estment income to be allocated (see instructions)
	220. Combined IIIV	iness income to be allocated (line 18 or line 19 less line 22b)
		הווינסה של נו של מווינגני וווינגני וווינגני מאוין אווינגניין אווינגניין אווינגניין אווינגניין אווינגניין אווינג

Form NYC-3A - 2018 NAME OF REPORTING CORPORATION: _____GREE 2018 GCT TC (TWO

EIN: ____00-0000013

Page 4

	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1.	33,412,043	49,666,655	83,078,698		1.	83,078,698
2.					2.	
3.					3.	
4.					4.	
5a.					5a.	
5b.					5b.	
6a.					6a.	
6b.	300		300		6b.	30
6c.	1,469,944	1,637,600	3,107,544		6c.	3,107,544
7a.					7a.	
7c	1,469,644	186,590	1,656,234		7c.	1,656,23
8.					8.	87,842,77
9a	2,304,041		2,304,041	150,000	9a.	2,154,04
9b		1,727,325	1,727,325		9b.	1,727,32
9c.	428,512		428,512		9c.	428,51 35,00
10.	35,000		35,000		10.	55,00
11. 12.					11.	
12. 13.	1,125,000	150.000	1 075 000		12. 13.	1 075 00
13. 14.	1,123,000	150,000	1,275,000		13.	1,275,00
14.	1,250,000	304,292	1,554,292		14.	1 664 00
1 <u>0.</u> 16.				250.000	16.	<u>1,554,29</u> 155,00
17.	420,000	85,000	505,000	350,000	17.	7,329,17
18.	-				18.	80,513,60
19.					19.	80,313,00
20a.	35,000	4,350,000	4,385,000		20a.	4,385,00
20b.	4,250,000	850,000	5,100,000		20a. 20b.	5,100,000
		,				
20c.	207,765	220,747	428,512		20c.	428,51
0d	10,000	5,000	15,000		20d.	15,00
:0e.					20e.	9,928,51
20f.	1,000,000	1,400,000	2,400,000		20f.	2,400,00
0g					20g	7,528,51
0h	10,000	5,000	15,000		20h.	15,00
					21.	
					22a.	7,528,51
					22b.	7,528,51
					23.	72,985,09



Page 5

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

1. Total Salary and All Other Compensation Received from Corporation



Form NYC-3A - 2018 NAME OF REPORTING CORPORATION:

EIN: _____00-0000013______

Page 6

	SCHEDULE C	Computation of	combined subsidiar	y capital		
	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1.	3,450,000	6,250,000	9,700,000		1.	9,700,000
2.	1,095,000	1,095,000	2,190,000		2.	2,190,000
3.	2,355,000	5,155,000	7,510,000		3.	7,510,000
4.	2,250,000	2,450,172	4,700,172		4.	4,700,172
	SCHEDULE D	Computation of co	ombined investment cap	oital and investmen	t allo	cation percentage
1.	226,883,231	25,827,925	252,711,156		1.	252,711,156
2.	6,883,231	2,948,872	9,832,103		2.	9,832,103
3.	220,000,000	22,879,053	242,879,053		3.	242,879,053

Z .	0,003,231	2,948,872	9,832,103		9,832,103
3.	220,000,000	22,879,053	242,879,053	3.	242,879,053
4.	110,232,504	14,394,472	124,626,976	4.	124,626,976
5.				5.	51.3124%
6.	175 , 637	451,000	626,637	6.	626,637
7.				7.	243,505,690

SCHEDULE E Computation of combined capital (use average values)

		1			
1.	778,551,814	101,051,685	879,603,499	1.	879,603,499
2.	62,852,342	10,999,630	73,851,972	2.	73,851,972
3.	715,699,472	90,052,055	805,751,527	3.	805,751,527
4.	87,500,000	13,750,000	101,250,000	4.	101,250,000
5.	803,199,472	103,802,055	907,001,527	5.	907,001,527
6.	368,953,087	(2,905,342)	366,047,739	6.	366,047,739
7.				7.	540,953,788
8.				8.	7,510,000
9.				9.	533,443,788
10.				10.	243,505,690
11.				11.	289,938,098

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



SCHEDULE H Computation of combined business allocation percentage

EIN:

	RECEIPTS FACTOR
	Receipts in the regular course of business from:
1a.	Sales of tangible personal property where shipments are made to points within New York City
1b.	Everywhere sales of tangible personal property
2a.	NYC services performed
2b.	Everywhere services performed
3a.	NYC rentals of property
3b.	Everywhere rentals of property
4a.	NYC royalties
4b.	Everywhere royalties
5a.	Other NYC business receipts
5b.	Other Everywhere business receipts
6a.	Total NYC receipts(add lines 1a, 2a, 3a, 4a, 5a)
6b.	Total Everywhere receipts (add lines 1b, 2b, 3b, 4b, 5b)
7.	Combined Business Allocation Percentage (line 6a column E divided by line 6b, column E rounded to the nearest hundredth of a percent. See instructions.)



Page 7

Form NYC-3A - 2018

NAME OF REPORTING CORPORATION:	
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	SCHEDULE H	Computation of	combined busines	s allocation perc	entag	ge
	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1a.	9,500,000	10,575,000	20,075,000		1a.	20,075,000
1b.	35,000,000	24,933,977	59,933,977		1b.	59,933,977
2a.					2a.	
2b.					2b.	
3a.	956,000	400,000	1,356,000		3a.	1,356,000
3b.	24,000,000	1,727,325	25,727,325		3b.	25,727,325
4a.					4a.	
4b.					4b.	
5a.	8,235,000	12,750,950	20,985,950		5a.	20,985,950
5b.	35,000,000	50,310,321	85,310,321		5b.	85,310,321
6a.	18,691,000	23,725,950	42,416,950		6a.	42,416,950
6b.	94,000,000	76,971,623	170,971,623		6b.	170,971,623
7.					7.	24.8194 %



Page 8

EIN: _____

S		
		COMBINED TOTALS
1.	New York City investment income (Schedule B, line 22b, column E x Schedule D, line 5, column E)	3,863,057
2a.	New York City business income (Schedule B, line 23, column E x Schedule H, line 7, column E) 2a.	18,107,128
2b.	If the amount on line 2a is not correct, enter correct amount here and explain on rider (see instructions) 2b.	18,107,128
3.	Total New York City income, line 1 plus line 2a or 2b	21,970,185
4.	Total on line 34.	21,910,185
5.	Allocated combined net income from line 4 (enter here and on Schedule A, line 1)	21,970185
6.	New York City investment capital (Schedule E, line 10, column E x Schedule D, line 5, column E)	124,948,518
7.	New York City business capital (Schedule E, line 11, column E x Schedule H, line 7, column E)7.	71,931,760
8.	NYC investment & business capital (add lines 6 and 7) (enter here and on Schedule A, line 2)	196,880,279
9.	New York City subsidiary capital (Schedule C, line 4 column E) (enter here and on Schedule A, line 5) 9.	4,700,172
10.	Issuer's allocation percentage (Schedule M, add lines 8 and 9 divided by Schedule E, line 7, column E) Enter here and on Schedule A, line 24. (See instructions)10.	49.6922 %
11.	Number of Subsidiaries:	
	Number of taxable subsidiaries with NYC gross receipts of:	
11a.	Not more than \$100,000:11aa. X \$2511ab.	
11b.	More than \$100,000 but not over \$250,000:11ba. 1 X \$7511bb.	75
11c.	More than \$250,000 but not over \$500,000:11ca. X \$17511cb.	
11d.	More than \$500,000 but not over \$1,000,000:11da. X \$50011db.	
11e.	More than \$1,000,000 but not over \$5,000,000:11ea. X \$150011eb.	
11f.	More than \$5,000,000 but not over \$25,000,000:11fa. 1 X \$350011fb.	3,500
11g.	Over \$25,000,000:11ga. X \$500011gb.	
12.	Minimum tax for taxable corporations (add lines 11ab through 11gb) (enter here and on Schedule A, line 7) 12.	3,575



	m NYC-3A - 201	-		G	REE 2	018	GCT TC T	WO		u 00-00	00013		Page 10
				***		<u> </u>		e following informa				to be complet	•
		•											
	•						,	1					
	Have there been a	ny chang	ges in the co	mposi	tion of th	he grou	p of corporati	ons included in thi	s Combine	ed General Corpo	oration	_	
3.								12 of this Form N				🗌 YES	
	If "YES", give nam									:			
4.	disregarding any e	xclusion	by reason of	paragra	aph (b)(2	2) of tha	at section?	ons as defined in IF					□ NO
	If "YES", give comm	non parent	t corporation's	name, i	f any			E	IN				
5.	other tax base rep	orted in a	prior year, fo	or the c	ombined	d group,	any variation	ation and Finance of of the combined g	roup or an	y member corpor	ation	🗌 YES	□ NO
	If "YES", by whom	?	Internal Reve	enue Ser	vice			State period(s)	: Beg.:	MMDDYY	_ End.:_		
			New York Sta	to Dono	rtmont of T	Toyotion	and Einanaa						Y
				ate Depa	riment of 1	Taxation	and Finance	State period(s)	. веу.:	MMDDYY	_ End.:_	MMDDY	Y
6.	If "YES" to question		/										
	• •			,									
								led? utation of entire net i				🗀 YES	NO
	owning directly or i	indirectly,	individually	or in the	e aggreg	gate, mo	ore than 50%	of the corporation's , attach separate sl	issued an	d		🗌 YES	□ NO
	Shareholder's nam	ne:						S	SN/EIN: _				
	Interest paid to Sha	reholder:			Total Ind	debtedr	ess to shareh	older described abo	/e:	Tota	l interest p	aid:	
8.	Was any member If "YES", attach sc							e during the tax year(s).	ar?			🗌 YES	□ NO
								in real property (incl /?				🗌 YES	□ NO
10.	b) Was any NYC re	al propert	ty (including a	a leaser	old inter	rest) or o	controlling inte	e nature of the intere rest in an entity owr	ning NYC re	eal			lot number.
													NO
						-							
								year, over a three-ye					
					-			NYC-RPT) filed?				🗋 YES	NO
12.	If "NO" to 11, expla 13	. Does a	ny member c	corporation	tion have	e one o		ed subchapter S su				 □ YES	NO
		the QS		as requ	ired to fi	ile a Cit	y business in	nd EIN, if any, of ea come tax return. <i>(se</i>			ier		
								000 for any premise	s in NVC in	the borough of M	anhattan		
			•	•		-		e, business, profess		-		🗌 YES	NO
				•				s filed?					NO Return(s).
			CE	RTIF	ICATI)F AN EL		CER O	F THE COF	RPORA	TION	
		-	certify that th	his retu	rn, inclue	ding an	y accompanyi	ng rider, is, to the b eturn with the p	est of my k	nowledge and be	lief, true, c	correct and co	· _
		SIGN HERE: S	ignature of offi	icer				Title			Dat	to	
			ignature of on				▼ P	REPARER USE (DNLY V		Da	le	
		Preparer'	s				Prepar	er's		Check if self			
		signature					printed			employed V		te	
		▲ Firm's r	name (or yours,	if self-er	nployed)			▲ Address				▲ Zip Code	
			's Social Securi			Fi	rm's Employer	dentification Number		Firm	's Email Ad	· ·	
	301101891		-	-									

		-	
EI	Ν	:	

Page 11

AFFILIATIONS SCHEDULE (See Instructions)

	Part I General Information									
Corp. No.	Name and address of corporation		Em	ploy	er Id	entifi	catio	n Nur	nber	
1.	Common parent corporation on federal return: 1				1	1	1	1	1	
2.	Reporting corporation on NYC-3A: 2	2.			1	1	1	1	1	
3.	Affiliated corporations:	3.			1		1	1	1	
4.	2	I.			1		1		1	
5.	5	5.	•						1	
6.	6	ò.	•							
7.	7	' .			1				1	
8.	٤	3.	•		1			1		
9.	9).	•		1				1	
10.	10).			1					

Part II Principal Business Activity, Voting Stock Information, Etc. STOCKHOLDINGS AT BEGINNING OF YEAR Owned by percent of Corp. number percent of voting of corporation NAICS No. Principal business activity (PBA) shares number power value 1. % % 1. Common parent corporation on federal return: 2. Reporting corporation on NYC-3A: 2. % % 3. % % 3. Affiliated corporations: 4. 4. % % 5. % % 5. 6. 6. % % 7. 7. % % 8. % % 8. 9. 9. % % 10. % % 10.



301111891

EIN:

NO

NO

Part III Entities Included in Combined Return (see below)

Are any entities included in the Combined General Corporation Tax return that were not included in the return for the prior period? YES

Complete this schedule for each corporation included in the Combined General Corporation Tax Return that (i) was not included in the Combined General Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain how the filing of a return on a separate basis distorts the corporation's activities, business, income or capital in New York City, including the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) INCLUDED IN COMBINED GENERAL CORPORATION TAX RETURN
·		
If additional si	pace is required please use this for	mat on a separate sheet and attach to this page.

Part IV Entities Not Included in Combined Return (see below)

Are any entities excluded from the Combined General Corporation Tax return that were included in the return for the prior period? YES

Complete this schedule for each corporation excluded from the Combined General Corporation Tax Return that (i) was included in the Combined General Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain the reason(s) for the exclusion of each corporation from the combined return, including a description of the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) EXCLUDED FROM COMBINED GENERAL CORPORATION TAX RETURN
If additional s	nace is required please use this for	mat on a separate sheet and attach to this page





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

	COMBINED GENERAL CORPORATION TAX RETURN
	For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2/1 2018, and ending 1/31/19
	Name of Reporting Corporation: Employer Identification Number of parent corporation:
	For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2/1 2018, and ending 1/31/19 Name of Reporting Corporation: Employer Identification Number of parent corporation: GREE 2018 GCT TC TWO 0 0 0 0 0 1 3 SCHEDULE B Entire net income 1 1 5 1 5 1
	SCHEDULE B Entire net income
	Federal taxable income before net operating loss deductions and special deductions (see instructions)
	2. Interest on federal, state, municipal and other obligations not included in line 1 above (see instructions)
	3. Deductions directly attributable to subsidiary capital (attach list) (see instructions)
	4. Deductions indirectly attributable to subsidiary capital (attach list) (see instructions)
5a.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (attach rider) (see instructions)
5b.	NYC General Corporation Tax deducted on federal return (see instructions)
6.	New York City adjustments relating to (see instructions):
	(a) Employment opportunity relocation cost credit and IBZ credit
	(b) Real estate tax escalation credit
	(c) ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)
7.	Additions:
	a) Payment for use of intangibles
	b) Intentionally Omitted
	c) Other (see instructions) (attach rider)
9a.	Dividends from subsidiary capital (itemize on rider) (see instructions)
9b.	Interest from subsidiary capital (itemize on rider) (see instructions)
9c.	Gains from subsidiary capital
10.	50% of dividends from nonsubsidiary corporations (see instructions)
12.	Gain on sale of certain property acquired prior to 1/1/66 (see instructions)
13.	NYC and NYS tax refunds included in Sch. B, line 8 (see instructions)
14.	Wages and salaries subject to federal jobs credit (see instructions)
15.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instructions)
16.	Other deductions (see instructions) (attach rider)
20.	Investment Income - (complete lines a through h below) (see instructions):
	(a) Dividend from nonsubsidiary stock held for investment (see instructions)
	(b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider)
	(c) Net capital gain (loss) from sale or exchanges of nonsubsidiary securities held for investment (itemize on rider or attach Federal Schedule D)
	(d) Income from assets included on line 3 of Schedule D
	(f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions)
	(h) Interest on bank accounts included in income reported on line 20d



SCHEDULE B Entire net income

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

	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL
	EIN	EIN	EIN		
	01-0000013 NAME OF SUBSIDIARY	02-000013 NAME OF SUBSIDIARY	NAME OF SUBSIDIARY	_	Copy to form NYC-3A Page 4, Column B
	SUB GHI GCT 2018	SUB JKL GCT 2018			
1.	392,978	49,273,677		1.	49,666,655
2.				2.	15,000,000
3.				3.	
4.				4.	
 5a.					
5b.				5b.	
6a.				6a.	
6b.				6b.	
6c.	1,630,000	7,600		6c.	1,637,600
7a.				7a.	
7c.	7,603	178,987		7c.	186,590
9a.				9a.	
9b.		1,727,325		9b.	1,727,325
9c.				9c.	
10.				10.	
12.				12.	
13.		150,000		13.	150,000
14.				14.	
15.	300,000	4,301		15.	304,301
16.		85,000		16.	85,000
20a.	1,950,000	2,400,000		20a.	4,350,000
20b.	τ, 900, 000	85,000		200.	4,330,000
20c.	220,747			205. 20c.	220,747
	220,141	E 000			
20d.		5,000		20d.	5,000
	450.000				1 400 000
20f.	450,000	950,000		20f.	1,400,000
20h.		5,000		20h.	5,000



	SCHEDULE C	Subsidiary capital					
1.	Average value						
2.	Liabilities directly or indire	Liabilities directly or indirectly attributable to subsidiary capital					
3.	Net average value (line 1	Net average value (line 1 less line 2)					
4.	Net value allocated to Nev	Net value allocated to New York City					
	SCHEDULE D	Investment capital					
1.	Average value						
		ectly attributable to investment capital					
۷.							
3.	Net average value (line 1 less line 2)						
4.	Value allocated to New Yo	ork City					

6. Cash

SCHEDULE E Total Capital (use average values)

)

1.	Total assets from federal return
2.	Real property and marketable securities included in line 1
3.	Subtract line 2 from line 1
4.	Real property and marketable securities at fair market value
5.	Adjusted total asset (add lines 3 and 4)
6.	Total liabilities (see instructions)

SCHEDULE F Salaries and Compensation of certain stockholders

1. Total Salary & All Other Compensation Received from Corporation



	SCHEDULE C Subs	idiary capital					
	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL		
	EIN 01-0000013 NAME OF SUBSIDIARY SUB GHI GCT 2018	EIN 02-0000013 NAME OF SUBSIDIARY SUB JKL GCT 2018	EIN NAME OF SUBSIDIARY		Copy to form NYC-3A Page 6, Column B		
1.		6,250,000		1.	6,250,000		
2.		1,095,000		2.	1,095,000		
3.		5,155,000		3.	5,155,000		
4.		2,450,172		4.	2,450,172		

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

5	SCHEDULE E Total Capital (use average values)									
1.	40,206,236	60,845,449	1.	101,051,685						
2.	5,890,005	5,109,625	2.	10,999,360						
3.	34,316,231	55,735,824	3.	55,735,824						
4.	9,500,000	4,250,000	4.	13,750,000						
5.	43,816,231	59,985,824	5.	103,802,055						
6.	19,485,825	(22,391,167)	6.	(2,905,342)						

5	SCHEDULE F Salar	ies and Compensation	of certain stockholders	3
1.	128,917		1.	. 128,917



Form NYC-3A/B - 2018 Name of Reporting Corporation:

SCHEDULE H Business allocation

RECEIPTS FACTOR Receipts in the regular course of business from: Sales of tangible personal property where shipments are made to points within New York City..... 1a. 1b. Everywhere sales of tangible personal property 2a. NYC services performed 2b. Everywhere services performed..... 3a. NYC rentals of property..... 3b. Everywhere rentals of property NYC royalties 4a. Everywhere royalties..... 4b. Other NYC business receipts..... 5a. 5b. Other Everywhere business receipts 6a. Total NYC receipts (add lines 1a, 2a, 3a, 4a, 5a)..... 6b. Total Everywhere receipts (add lines 1b, 2b, 3b, 4b, 5b)



EIN: 00-000013

Form NYC-3A/B - 2018

Name of Reporting Corporation:_____

_ Page 6

S	CHEDULE H Busine	ss allocation			
	COLUMN 1	COLUMN 2		TOTAL	
	EIN	EIN	EIN		
	01-0000013	02-0000013			Copy to form NYC-3A
	NAME OF SUBSIDIARY	NAME OF SUBSIDIARY	NAME OF SUBSIDIARY		Page 8, Column B
1a.	175,000	10,400,000		1a.	10,575,000
10.				1a.	10,0,0,000
1b.	530,446	24,403,531		1b.	24,933,977
2a.				2a.	
2b.				2b.	
За.		400,000		3a.	400,000
3b.		1,727,325		3b.	1,727,325
4a.				4a.	
4b.				4b.	
5a.	950	12,750,000		5a.	12,750,950
5b.	2,147	50,308,174		5b.	50,310,321
6a.	175,950	23,550,000		6a.	23,725,950
6b.	532,593	76,439,030		6b.	76,971,623







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

Attach one Form NYC-3A/ATT for each corporation in the combined group (including the reporting corporation).

For CALENDAR YEAR 2018 or FISCAL YEAR beginning	2018, and ending						
Name of Subsidiary:	Employer Identification Number of Subsidiary:						

Name of Reporting Corporation:

Employer Identification Number of Reporting Corporation:										
	0	0	-	0	0	0	0	0	1	3

2018

GREE 2018 GCT TC TWO

l l	4	B	С	D	E	F	G
DESCRIPTION OF SI	JBSIDIARY CAPITAL	% of Voting	Average	Liabilities Directly or In-	Net Average Value	Issuer's	Value Allocated
LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	Stock Owned	Value	directly Attributable to Subsidiary Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)
Bogus Inc.	N/A	00 %	150,000	135,000	15,000	0 %	
Focus Inc.	N/A	100%	250,000	160,000	90,000	0%	
Spark Inc.	11-1111111	100%	1,275,000	275,000	1,000,000	100%	1,000,000
Eclipse Inc.	22-2222222	100%	1,775,000	525,000	1,250,000	100%	1,250,000
I. Total Cols C, D and E	E (including items on rid	er)					
(transfer to NYC-3A/E	3, schedule C, lines 1,2,a	nd 3) 1.	3,450,000	1,095,000	2,355,000		

SCHEDULE D Investment Ca	SCHEDULE D Investment Capital Information										
Α	В	С	D	E	F	G					
DESCRIPTION OF INVESTMENT	No. of Shares	Average Value	Liabilities Directly or Indirectly Attributable	Net Average Value (column C minus column D)	Issuer's Allocation	Value Allocated to NYC					
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	Securities	Value	to Investment Capital		Percentage	(column E x column F)					
Corporation A	100000	15,000,000	800,000	14,200,0002	25.00%	3,550,000					
Corporation B	200000	75,000,000	600,000	74,400,000	45.60	33,926,400					
Corporation C	1000000	100,000,000	483,231	99,516,769	60.15	59,859,337					
Corporation D	500000	36,883,231	5,000,000	31,883,231	40.45	12,896,767					
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2, 3 and 4)1.		226,883,231	6,883,231	220,000,000		110,232,503					
2. Cash - To treat cash as investment capital, you must include it on (transfer to NYC-3A/B, schedule D, line 6)		175 , 637	0	175,637							
3.Investment capital (total of lines 1E and 2E)	3.	220,175,637									

SCHEDULE F Salaries and Compensation of Stockholders Information

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

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received
Billy Bob	123-00-0016	CEO	1,294,635
Willy Wonka	123-00-0017	CFO	1,009,528
Johnny Fridays	123-00-0018	C00	1,259,128
1. Total (transfer to NYC-3A/B, schedule F, line 1)	3,563,291		

SCHEDULE G Locations of Places of Business Inside and Outside New York City ALL TAXPAYERS MUST COMPLETE SCHEDULE G, PARTS 1 AND 2. Part 1 -Location for each place of business INSIDE New York City (see instructions; attach rider if necessary) Complete Address Rent Nature of Activities No. of Employees Wages, Salaries, Etc. Duties NUMBER AND STREET 60 John Street STATE CITY ZIP 120,000 Food / Ent 50 5,300,000 Sales 10038 New York NΥ NUMBER AND STREET CITY STATE ZIP NUMBER AND STREET CITY STATE ZIP NUMBER AND STREET CITY STATE ZIP Total ... 120,000 50 5,300,000

Part 2 - Location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)								
Complete Addre	ss		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties	
NUMBER AND STREET								
32 Any Street								
CITY	STATE	ZIP						
Anytown	TX	77287	80,000	Services	142	25,533,991	Various	
NUMBER AND STREET								
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
			1					
Total		80,0	000		142	25,533,991		



CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS 2018

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

SPECIFIC LINE INSTRUCTIONS PART I PART III members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be Line 9 - If the calculated value for line 9 is neg-Line 22 - Federal Taxable Income: Calculate attached to the Form NYC-1 for each Subchapative, enter 0. the value of Part I, Line 14 minus Part II, Line 21 ter S corporation included in the combined and enter here and on Schedule B. Line 1 of Line 10 - The capital loss carryover from prior group. vour form NYC-1, NYC-3L, NYC-4S, or NYCyears that may be used in the current tax year 4SEZ. For members of a Combined Group infor City purposes. This amount may not exceed cluded in an NYC-3A, enter on Form NYC-3A, the value on line 9. Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For Line 11 - Subtract Line 10 from Line 9. any other member of the combined group, enter PART II on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined aroup, enter on Form NYC-3A, Schedule B Column B, line 1. For

For	CALENDAR YEAR or FISCAL YEAR beginserved by the second secon	inning		and ending			
Na	me as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SE	Z		EMPL	OYER IDEN	TIFICATION NUMBER	
	GREE 2018 GCT TC TWO			0 0	0 0	0.0.0.1.	3
P /	ART I - ADDITIONS TO ORDINARY BUSI						
		From Federal Form 1120S					1
1.	Ordinary business income (loss)	Schedule K, Line 1			1.	145,402,572	
2.	Net rental real estate income (loss)	Schedule K, Line 2			2.		
3.	Other net rental income (loss)	Schedule K, Line 3c			3.		
4a.	Interest income	Schedule K, Line 4			4a		
4b.	Interest Expense Addback	Page 1, Line 13			4b		<u> </u>
5.	Ordinary dividends	Schedule K, Line 5a			5.		ļ
6.	Royalties	Schedule K, Line 6			6.		
7.	Net short-term capital gain (loss)	Schedule K, Line 7	7.				
8.	Net long-term capital gain (loss)	Schedule K, Line 8a	8.				
9.	Sum of lines 7 and 8	See Instructions	9.				
10.	Capital Loss Carryover	See Instructions	10.				
11.	Net Capital Gain	See Instructions			11.		ļ
12.	Net Section 1231 gain (loss)	Schedule K, Line 9			12.		ļ
13.	Other income (loss)	Schedule K, Line 10			13.	11,510,387	
14.	TOTAL ADDITIONS		_				
	(Sum of lines 1 through 6 plus lines 11 through 13)				14.	156,912,959	
P/	ART II - DEDUCTIONS FROM ORDINARY	BUSINESS INCOME					
	Make applicable adjustments for	C Corporation treatme	nt of items 1	15 through 21			
15.	Section 179 deduction	Schedule K, Line 11			15		
16.	Contributions	Schedule K, Line 12a			16		
17.	Interest expense	See Instructions			17		
18.	Section 59(e)(2) expenditures	Schedule K, Line 12c(2)			18		
19.	Other deductions	See Instructions			19.	123,500,916	
20.	Intentionally Omitted				20.		
21.	TOTAL DEDUCTIONS (Sum of lines 15 through 20)		J		21.	123,500,916	
P/	ART III - CALCULATION OF FEDERAL TA						
22.	Federal Taxable Income	See Instructions			22.	33,412,043	



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

See instructions.

GREE 2018 GCT TC TWO

▲ Federal Form 4562 must accompany this form.

utility vehicles, not Schedule A1. See instructions.

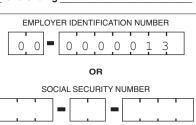
Name (Print or Type)

For CALENDAR YEAR or FISCAL YEAR beginning

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

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

and ending



SCHEDULE A1	Com	putation	of allowable New	York City depre	ciation for curre	nt year	Attach	rider if necessary
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	Allowable New York City Depreciation
Food Processors	15	1/1/09	3,625,000	1,795,882	186,236	S/L	17	214,285
Packing Equip	10	1/1/11	3,625,000	1,533,571	307,069	S/L	14	258,929
Shipping Equip	10	1/1/16	3,625,000	1,035,714	307,269	S/L	14	258,929
Tech Equipment	15	1/1/09	3,625,000	1,035,714	669 , 370	S/L	7	517,857
1a. Total columns D, E,	, F, and	I	14,500,000	5,400,881	1,469,944			1,250,000

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

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

Form NYC-399Z

SCHEDULE B		Dispo	osition adjustment			Attacl	h rider if necessary
and New York City taxa If federal deductio	property listed below, determine the difference between federal and New York City deductions used in the computation of federal y taxable income in prior years. uction exceeds New York City deduction, subtract column E from column D and enter in column F. 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 <i>minus</i> E)		G Adjustment (E <i>minus</i> D)

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

SCHEDULE C Computation of adjustments to New York City income

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

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F4.	1,469,944	
5. Enter amount from Schedule A1, line 1a, column I5.		1,250,000
6a. Enter amount from Schedule A2, line 1b, Column F6a.		
6b. Enter amount from Schedule A2, line 1b, Column I		
7a. Enter amount from Schedule B, line 27a.		
7b. Enter amount from Schedule B, line 37b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.8.	1,469,944	1,250,000

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

GENERAL INFORMATION

The New York City Administrative Code, as amended pursuant to the authority granted under Part G of Chapter 93 of the Laws of 2002, limits the depreciation deduction for "qualified property," other than "qualified Resurgence Zone property," to the deduction that would have been allowed for such property under IRC §167 had the property been acquired by the taxpayer on September 10, 2001, and therefore, not been eligible for the enhanced deductions allowed by the IRC §168(k). "Qualified Resurgence Zone property" is "qualified property" used substantially in the Resurgence Zone in connection with the active conduct of a trade or business where the original use began with the taxpayer in the Resurgence Zone after September 10, 2001. The Resurgence Zone (defined in sections 11-507(22), 11-602.8(m) and 11-641(p) of the Administrative Code) generally encompasses the area in Manhattan between Canal Street and Houston Street. The Administrative Code also requires appropriate adjustments to the amount of any

gain or loss included in entire net income or unincorporated business entire net income upon the disposition of any property for which the federal and New York City depreciation deductions differ.

NOTE

Deductions for "qualified Resurgence Zone property," are not affected by the above decoupling provisions other than for certain sport utility vehicles. The additional first-year expense deductions under IRC §179 also are not affected other than for certain sport utility vehicles. See below.

NOTE

Any exceptions to the decoupling provisions provided in the Administrative Code for Qualified New York Liberty Zone property or Qualified New York Liberty Zone leasehold improvements as defined in IRC §1400L have expired.

Department of Finance - 9.5 CLAIM FOR REAP CREDIT APPLIED TO BUSINESS, 201 GENERAL AND BANKING CORPORATION TAXES

ATTACH TO FORM NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A

For CALENDAR YEAR 2018 or FISCAL YEAR beginning ____

2018 and ending

USE FORM NYC-9.6 IF YOU ARE FILING A CLAIM FOR EITHER A REAL ESTATE TAX ESCALATION CREDIT OR AN EMPLOYMENT OPPORTUNITY RELOCATION COSTS CREDIT. USE FORM NYC-9.8 IF YOU ARE FILING A CLAIM FOR THE LOWER MANHATTAN REAP CREDIT (LMREAP). IF YOU ARE FILING A CLAIM FOR A SALES TAX CREDIT, YOU MUST USE FORM NYC-9.5 FOR THE APPROPRIATE PRIOR YEAR. SEE INSTRUCTIONS.

• This of Type	
Name as shown on NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A	EMPLOYER IDENTIFICATION NUMBER
GREE 2018 GCT TC TWO	
Type of Business: Check one: COMMERCIAL INDUSTRIAL X RETAIL	FEDERAL BUSINESS CODE
Corporation Tax year for which claim is made: Date ended: month:, year:	3 1 1 9 0 0

Form NYC-9.5 must be attached to and submitted with Business Corporation Tax Return (Form NYC-2), Combined Business Corporation Tax Return (Form NYC-2A), General Corporation Tax Return (Form NYC-3L), Combined General Corporation Tax Return (Form NYC-3A), Banking Corporation Tax Return (Form NYC-1) or Combined Banking Corporation Tax return (Form NYC-1A) in order to claim the REAP credit.

Relocation and Employment Assistance Program (REAP) Credit

Drint or Type

▲ If you have carryover credits from preceding years, complete the carryover schedule below regardless of whether you will carry over credits to the current year. Enter in column B (the applied column) the amount applied to each carryover year until the total applied agrees with the amount on line 6.

NONREFUNDABLE CREDIT APPLIED AGAINST BUSINESS CORPORATION TAX, GENERAL CORPORATION TAX OR BANKING CORPORATION TAX - SEE INSTRUCTIONS.

1. Current year's tax less the UBT Paid Credit (see instructions)	. 1.	1,951,462	
2. Computation of current year's credit:			
(number of eligible aggregate employment shares: X the applicable amount (see instructions))	2.	1,000	
3. If line 2 is greater than line 1, enter the difference and skip lines 4 through 7. Transfer amount on line 1 to line 9 (see instructions)	3.		
4. If line 2 is less than line 1, enter the difference. Complete carryover schedule below	4.	1,950,462	
5. Total carryover credits from prior taxable years (line 8f, column A below)	5.	1,951,462	
6. Amount of carryover credit that may be carried over to the current year.			
Enter lesser of line 4 or line 5	6.		
7. Total allowable credit for current year. Sum of the current year credit plus the applicable carryover from prior years. Add lines 2 and 6. Go to line 9	7.	1,000	

REAP carryover schedule	COLUMN A	COLUMN B	COLUMN C		
You may not carry over the 5th preceding year's credit to next year.	CARRYOVER TO CURRENT YEAR (unused credit)	Applied	CARRYOVER TO NEXT YEAR (column A minus column B)		
8a. Carryover from 5th preceding year 8a.					
8b. Carryover from 4th preceding year 8b.					
8c. Carryover from 3rd preceding year 8c.					
8d. Carryover from 2nd preceding year 8d.					
8e. Carryover from 1st preceding year 8e.					
8f. Total					
9. Allowable nonrefundable REAP credit for c	1,000				

REFUNDABLE CREDIT APPLIED AGAINST BUSINESS CORPORATION TAX, GENERAL CORPORATION TAX OR BANKING CORPORATION TAX

X \$3,000.....

10. COMPUTATION OF REFUNDABLE CREDIT

Number of eligible aggregate employment shares: _____

.... 10.

TOTAL OF NONREFUNDABLE AND REFUNDABLE CREDITS

1,000



CLAIM FOR BEER PRODUCTION CREDIT ATTACH TO FORM NYC-2A, NYC-2, NYC-3A OR NYC-3L THIS CREDIT IS ONLY AVAILABLE TO THOSE PRODUCING BEER, NOT OTHER ALCOHOLIC BEVERAGES.

	For C	ALENDAR YEAR 2018 or FISCAL YEAR beginning	l	2018 and ending			
	Nan	ne as shown on NYC-2A, NYC-2, NYC-3A or NYC-	3L:	Employer Identification Numb	ber:	Business Code:	
		REE 2018 GCT TC TWO		0000000	0 1 3	3 1	1900
	Affil	iate Name:		Employer Identification Numb	ber:		
	NYC	C form filed (check appropriate box):					
		siness Corporation Tax	General Corporation Tax				
		NYC-2A or NYC-2	X NYC-3A or NYC	2-3L			
	If YES , proceed to line B.	ILITY lit as a corporation that earned the credit (no qualify for this credit for this tax year.	t as a corporate partner in	a partnership)?		X YES	NO
В.	If YES, enter the name, the	istributor under Tax Law Article 18? EIN, and the State Liquor Authority (SLA) licens qualify for this credit for this tax year	se number of the registered o	distributor below and procee	ed to line C.	¥YES	NO
Nar	me of Registered Distributor	r	EIN of Registered Distr	ibutor SLA	License Nu	mber of Regis	tered Distributor
	Beer Distributi	lon Center	123456789	7	654321		
	If YES , complete Schedul If NO , STOP . You do not	produce 60 million gallons or less of beer in N es B and C. qualify for this credit for this tax year. JTATION OF CREDIT FOR BEER I A - Beer production facility's pl	PRODUCED IN NEW				-
1	1500 Topth Avo	New York, NY 10154	.,			0,000	
Tot	tal from additional sheet(s	;)					
1.	Add column B amounts				I		650,000
2.	Enter the lesser of line 1 of	or 500,000			2.		500,000
3.	Subtract 500,000 from line	e 1 (if less than zero, enter zero)			3.		150,000
4.	Enter the lesser of line 3 of	or 15,000,000			ı.		150,000
5.	Credit for the first 500,000) gallons (multiply line 2 by 0.12: see instruct	ions)		5.		60,000
6.	Credit for the remainder of	f the beer produced up to additional 15,000,	000 gallons (multiply line 4	by .0386)	š		5,790
7.	Total credit for beer produ	ced in New York City (add lines 5 and 6)			7.		65,790
SC	CHEDULE C - COMPUTA	ATION OF TAX CREDIT USED, REFUN	DED OR CREDITED AS	S AN OVERPAYMENT	TO THE NI	EXT YEAR ((See Instr.)
8.		·····					,951,462
9.		e this credit					1,000
						1,	,950,462
	. Enter the fixed dollar mini	mum tax (from Form NYC-2, Sch. A, line 3 o e 4 or Form NYC-3A, Sch. A, sum of lines 4	r Form NYC-2A, Sch. A, su	um of lines 3 and 5;			7,075
12.		1 from line 10; if line 11 is greater than line 10				1,	,943,387
13.	Enter the lesser of line 7 a	and line 12		1:	3.		65,790
14.	Amount of unused credit	to be refunded or credited (line 7 less line 13)	14	4.		
	. Add lines 13 and 14. Ent	er here and on Form NYC-2, Schedule A, line A, line 10c or Form NYC-3A, Schedule A, line	e 11; Form NYC-2A, Scheo	dule A, line 13;			65 , 790

2018





COMBINED GENERAL CORPORATION TAX RETURN

Attach one Form NYC-3A/ATT for each corporation in the combined group (including the reporting corporation).

> 0 0

0 0 0 0

For CALENDAR YEAR 2018 or FISCAL YEAR beginning	2018, and ending										
Name of Subsidiary:	Employer Identification Number of Subsidiary:										
SUB GHI GCT 2018											
Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation:										

GREE 2018 GCT TC TWO

SCHEDULE C	Subsidiary Capit	al Infor	mation							
A		В	С	D	E	F	G			
DESCRIPTION OF S	% of Voting	Average	Liabilities Directly or In-	Net Average Value	Issuer's	Value Allocated				
LIST EACH ITEM (USE RIDER IF NECESSARY)	SIDIARY CAPITAL % of Vo EMPLOYER IDENTIFICATION Store	Stock Owned	Value	directly Attributable to Subsidiary Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)			
		%				%				
	· ·	,								
2. Total Column G - Allo	. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4									

SCHEDULE D Investment Capital Information										
Α	В	B C D		E	F	G				
DESCRIPTION OF INVESTMENT		Average	Liabilities Directly or	Net Average Value	Issuer's	Value Allocated				
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	or Amount of Securities	Value	Indirectly Attributable to Investment Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)				
Corporation Y	100,000	6,294,795	1,764,023	4,530,772	8.50%	1,744,347				
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2, 3 and 4)1.		6,294,795	1,764,023	4,530,772		1,744,347				
2. Cash - To treat cash as investment capital, you must include it on										
(transfer to NYC-3A/B, schedule D, line 6)		1,000								
3.Investment capital (total of lines 1E and 2E)	3.	4,531,772								

2018

3

0 1

SCHEDULE Salaries and Compensation of Stockholders Information F

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

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

SCHEDULE G Locations of Places of Business Inside and Outside New York City											
	ALL TAXPAYERS MUST COMPLETE SCHEDULE G, PARTS 1 AND 2.										
Part 1 - Location for each place of business INSIDE New York City (see instructions; attach rider if necessary)											
Complete Ad	ldress		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties				
NUMBER AND STREET	_										
458 Oak Street	STATE	ZIP									
New York	NY	10023	6,500	Misc.	10	750	Various				
NUMBER AND STREET	·										
CITY	STATE	ZIP									
NUMBER AND STREET	I										
CITY STATE ZIP		ZIP									
NUMBER AND STREET											
CITY	STATE	ZIP									
Total			6,500		10	750					

Part 2 - Location for eacl	h place of l	ousiness O	UTSIDE New `	York City (see instructions; atta	ch rider if nece	essary)		
Complete Addre	SS		Rent	Nature of Activities	Wages, Salaries, Etc.	c. Duties		
NUMBER AND STREET								
61 Any Street								
CITY	STATE	ZIP						
Anytown	ΤX	78621	10,000	Food Manufacturing	1	816	Food Prep	
NUMBER AND STREET								
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY STATE Z		ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
Total 10			,000		1	816		



CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS 2018

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

SPECIFIC LINE INSTRUCTIONS PART I PART III members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be Line 9 - If the calculated value for line 9 is neg-Line 22 - Federal Taxable Income: Calculate attached to the Form NYC-1 for each Subchapative, enter 0. the value of Part I, Line 14 minus Part II, Line 21 ter S corporation included in the combined and enter here and on Schedule B. Line 1 of Line 10 - The capital loss carryover from prior group. vour form NYC-1, NYC-3L, NYC-4S, or NYCyears that may be used in the current tax year 4SEZ. For members of a Combined Group infor City purposes. This amount may not exceed cluded in an NYC-3A, enter on Form NYC-3A, the value on line 9. Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For Line 11 - Subtract Line 10 from Line 9. any other member of the combined group, enter PART II on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined aroup, enter on Form NYC-3A, Schedule B Column B, line 1. For

For	CALENDAR YEAR	or FISCAL YEAR beginning				and ending								_
N	ame as shown on NYC-1, NYC-3A/ATT, N	YC-3L, NYC-4S or NYC-4SEZ							r	TIFICATION NUMBER				
	SUB GHI GCT 2018					0 1	- 0	0	0	0	0	1	3	
P	ART I - ADDITIONS TO (S INCOME m Federal Form 1120S											
1	Ordinary business income (loss							1			530,	116		
1.	Ordinary business income (loss	,	chedule K, Line 1					1.			, 0.5	440	,	
2.	Net rental real estate income (le		chedule K, Line 2					2.						
3.	Other net rental income (loss)		chedule K, Line 3c					3.					+	
4a.			chedule K, Line 4					4a.						
4b.	. Interest Expense Addback	P	age 1, Line 13					4b.						
5.	Ordinary dividends	S	chedule K, Line 5a					5.						
6.	Royalties	S	chedule K, Line 6					6.						_
7.	Net short-term capital gain (los	s) S	chedule K, Line 7	7.				-						
8.	Net long-term capital gain (loss) S	chedule K, Line 8a	8.				_						
9.	Sum of lines 7 and 8	S	ee Instructions	9.										
10.	. Capital Loss Carryover	S	ee Instructions	10.										
11.	Net Capital Gain	S	ee Instructions					11.						
12.	. Net Section 1231 gain (loss)	S	chedule K, Line 9					12.						
13.	. Other income (loss)	S	chedule K, Line 10					13.		1	128,	210)	
14.	TOTAL ADDITIONS			J										
	(Sum of lines 1 through 6 plus li	nes 11 through 13)						14.		(658,	656	5	
P	ART II - DEDUCTIONS F													
	Make applicabl	e adjustments for C C	orporation treatmer	nt of	items 15	through	21							
15.	. Section 179 deduction	S	chedule K, Line 11					15.						
16	. Contributions	S	chedule K, Line 12a					16.						
17.	. Interest expense	S	ee Instructions					17.						
18.	. Section 59(e)(2) expenditures	S	chedule K, Line 12c(2)					18.						-
19.	. Other deductions	S	ee Instructions					19.		2	265,	678	3	
20.	. Intentionally Omitted							20.						
21.	. TOTAL DEDUCTIONS (Sum of lines 15 through 20).			1				21.		2	265,	678	}	
P	ART III - CALCULATION	OF FEDERAL TAXA												
22	. Federal Taxable Income	S	ee Instructions					22.			392,	978	}	



CLAIM FOR CREDIT APPLIED TO BUSINESS AND GENERAL CORPORATION TAXES

2018

ATTACH TO FORM NYC-2, NYC-2A, NYC-3L OR NYC-3A

Use this form to claim:

- A. the Real Estate Tax Escalation Credit
- B. the Employment Opportunity Relocation costs Credit
- C. the Industrial Business Zone Credit.

For CALENDAR YEAR 2018 or FISCAL YEAR beginning ______ 2018 and ending ______

USE FORM NYC-9.5 IF YOU ARE FILING A CLAIM FOR A RELOCATION AND EMPLOYMENT ASSISTANCE PROGRAM (REAP) CREDIT

Print	or type 🔻	
Na	ne as shown on Form NYC-2, NYC-2A, NYC-3L or NYC-3A:	EMPLOYER IDENTIFICATION NUMBER
	SUB GHI GCT 2018	
	e moved into Inception date v York City: of lease:	FEDERAL BUSINESS CODE
Fo	mer address:	
BL	SINESS CORPORATION TAX OR GENERAL CORPORATION TAX YEAR FOR WHICH CLAIM IS MADE. YEAF	R ENDED:
ΤY	PE OF BUSINESS: (*) COMMERCIAL INDUSTRIAL X RE	TAIL
		7
P/	RTI Computation of credit	
1.	Real estate tax escalation credit (Sections 11-604.13 and 11-654(13)) (from page 2, Schedule A, line 7) . 1.	350
2.	Employment opportunity relocation costs credit or IBZ credit	
	(from page 3, Schedule B, line 6 or page 4, Schedule C, line 10) 2.	

 TOTAL CREDITS CLAIMED (add lines 1 and 2) (include on Form NYC-2, Sch. A, line 8 or Form NYC-2A, Sch. A, line 10; Form NYC-3L, Sch. A, line 10a or Form NYC-3A, Sch. A, line 12a)
 350

The adjustments in PART II below must be included in the New York City Business Corporation Tax or General Corporation Tax Return for the tax year covered by this claim for credit. If the Business Corporation Tax or General Corporation Tax Return has been filed without these adjustments, an amended return <u>must</u> be submitted with this claim form.

PART II		Adjustments increasing federal taxable income		
4.	4. Real estate tax escalation excluded or deducted (line 1 above)			
	(enter on Fo	rm NYC-2 or NYC-2A, Sch. B line 10; NYC-3L or NYC-3A, Sch. B, line 6b (see instr.))4.	350	
5.	Employmer	nt opportunity relocation costs and IBZ relocation costs excluded or deducted		
	(line 2 abov	e) (enter on Form NYC-2 or NYC-2A, Schedule B, line 9; Form NYC-3L or		
	NYC-3A, Se	chedule B line 6a (see instructions))5.		

INSTRUCTIONS FOR PARTS I AND II

Form NYC-9.6 must be attached to and submitted with the Business Corporation Tax Return (NYC-2), Combined Business Corporation Tax Return (NYC-2A); General Corporation Tax Return (Form NYC-3L) or Combined General Corporation Tax Return (Form NYC-3A) in order to claim the credits described in Schedules A and B.

PART I

Enter the amounts of the credits claimed in Schedules A and B on the appropriate lines (lines 1 and 2) of part I. The total credit amount claimed (line 3) is to be included on Form NYC-2, Schedule A, line 8 or NYC-2A, Schedule A, line 10; Form NYC-3L, Schedule A, line 10a or Form NYC-3A, Schedule A, line 12a.

PART II

Taxpayers claiming these credits must make certain adjustments in com-

puting entire net income. The amounts of the various credit items claimed must be *added* to the entire net income if an exclusion or deduction for the credit item was taken in computing federal taxable income (*See Administrative Code Sections 11-602.8b and 11-652.8b, subparagraphs (4-b) and (4-c).*)

Enter the required adjustments at lines 4 and 5 of part II, and on Form NYC-2 or NYC-2A, Schedule B, lines 10 and 9; Form NYC-3L, lines 6b and 6a, or NYC-3A, Schedule B, column A, lines 6b and 6a if the adjustments relate to the reporting corporation. For the other members of the combined group, enter the amounts on NYC-3A/B or NYC-2A/BC. For S-Corps, if there is only one other member of the combined group, enter the amounts for that corporation on Form NYC-3A, column B.

SCHEDULE A Real estate tax escalation credit (Administrative Code Sections 11-604.13 and 11-654(13))

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

A. General information

1.	Number of industrial employment opportunities relocated to New York City 1.	50
2.	Number of commercial employment opportunities relocated to New York City 2.	25
3.	TOTAL	7.5

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

I. <i>Current rent information</i> - for the period covered by this report, enter the following amounts if payment is required under lease:	COLUMN A	COLUMN B	 COLUMN C
a. Basic rent paid or required to be paid to landlord for premise	es1a	35,000	
b. Real estate tax payments attributable to premises	1b	350	
c. Fuel adjustment expense paid to landlord (enter in columns A and B)1c.	22,000	22,000	
 d. Maintenance expense paid to landlord (enter in columns A and B)1d. 	500	500	
e. Other amounts paid to landlord (enter in columns A and B)1e.			

2. Initial rent information - Compute amounts as if the specified rent items below were paid for same number of months as covered by this report <i>(see instructions)</i>	COLUMN A		COLUMN B		COLUMN C		
 a. Original basic rent (see instructions)							
3. Increase in basic rent (line 1a less line 2a)	35,000						
4. TOTAL column B. Add lines 1a through 1e. (enter total in column	ns B and C)	4.	57 , 850		57,850		
5. TOTAL column A. Add lines 1c through 3. (enter total in columns A and C)	57 , 850				57,850		
6. Line 4 less line 5				. 6.	350		
7. Enter amount claimed as real estate tax escalation credit (payme by this report attributable to an increase or addition to the real es This should be the same as amount entered on line 6 (<i>if not, explain</i>)	7.	350					

INSTRUCTIONS FOR SCHEDULE A

A corporation subject to the Business Corporation Tax or General Corporation Tax that has relocated to leased premises in New York City from a location outside New York State and has created at least 100 industrial or commercial employment opportunities in the City is allowed a credit against the Business Corporation Tax or General Corporation Tax for the amount of any additional lease payments actually made to the taxpayer's landlord that are based solely and directly upon increased real estate taxes imposed upon the relocation premises. To the extent this credit exceeds the taxpayer's tax liability calculated without this credit, it shall be refunded without interest. Before a taxpayer can claim the credit, the taxpayer's eligibility must be approved and certified by the Industrial and Commercial Incentive Board. The credit can be claimed annually for the length of the lease term, or for a period not to exceed ten years from the date of relocation, whichever period is shorter.

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

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

PART B, LINE 2a

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

PART B, LINE 2b

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

SCHEDULE B Employment opportunity relocation costs credit (Administrative Code Sections 11-604.14 and 11-654(14))

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

1. Number of industrial employment opportunities x \$500.00 relocated to New York City	1.
2. Number of commercial employment opportunities x \$300.00 relocated to New York City	
3. TOTAL	3.
4. Employment opportunity relocation costs incurred by the taxpayer in the relocation of the taxpayer from outside the State of New York into the City of New York (Sections 11-604.14(a) (2) and 11-654(14)(a)(2))	▼
a. Cost of moving furniture, files, papers and office equipment	
b. Cost of moving and installing machinery and equipment	
c. Cost of installing telephones and other communication equipment required as a result of relocation	
 d. Cost incurred in purchasing office furniture and fixtures required as a result of relocation 	
e. Cost of renovating the premises to be occupied as a result of the relocation, allowable only to the extent that it does not exceed seventy-five cents (75¢) per square foot	
5. TOTAL (lines 4a through 4e)	
6. Enter line 3 or line 5, whichever is less. Enter on page 1, parts I and II, lines 2 and 5	

INSTRUCTIONS FOR SCHEDULE B

Effective August 30, 2005, taxpayers relocating to premises within an Industrial Business Zone established pursuant to section 22-626 of the Administrative Code for which a binding contract to purchase or lease was entered into by the taxpayer after June 30, 2005 MAY NOT take the relocation credit provided on this schedule for industrial employment opportunities but are entitled to a new one time credit for tax years beginning after December 30, 2005. See Administrative Code §§11-604.14 and 11-604.17-b as added by Chapter 635 of the Laws of 2005 and Schedule C below. See also Administrative Code §§11-654.14 and 11-654(17-b).

Corporations subject to the Business Corporation Tax or General Corporation Tax are allowed a credit against the tax for certain costs incurred in relocating commercial or industrial employment opportunities to New York City from an area outside the State of New York. To the extent this credit exceeds the taxpayer's tax liability calculated without this credit, it shall be refunded without interest. In order to be eligible for this credit, a taxpayer must relocate to the City a minimum of ten such employment opportunities. The relocation costs for which the credit may be claimed are those incurred during the tax year in connection with employment opportunities relocated to the City during the tax year.

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

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

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

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

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

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

OTHER DEFINITIONS:

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

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

PROPERTY LOCATION							
Street Address	City & State	Zip Code					

2. Date(s) of relocation

3. Address of business operations in the Industrial Business Zone

	PROPERTY LO	CATION	
	Street Address	City & State	Zip Code
ŀ.	Description of Business:		
5.	Number of employees working at least 35 hours per week	_X \$1,000 =5.	
6.	Number of employees working at least 15 hours but less than 35 hours per week0	_X 1/2 =0 X \$1,000 (see instr.)60	
7.	Total of lines 5 and 6	7.	
8.	Relocation costs incurred by the taxpayer (see instructions): a. cost of moving furniture, files, papers and office equipment	8a.	
	b. cost of moving and installing machinery and equipment	8b.	
	c. cost of installing telephones and other communication equipment require	d as a result of relocation8c.	
	d. Cost of floor preparation	8d.	
	e. Other (description and costattach rider if needed):		
		8e	
		8e	
).	Total (lines 8a-8e)	9.	
0.	Lesser of line 7 and 9 or \$100,000. Enter on page 1, parts I and II lines 2 a	and 5	

INSTRUCTIONS FOR SCHEDULE C

For taxable years beginning on or after January 1, 2006, an eligible business that first enters into a binding contract on or after July 1, 2005 to purchase or lease eligible premises to which it relocates is allowed the industrial business zone tax ("IBZ") credit, a one-time credit to be credited against its Business Corporation Tax or General Corporation Tax liability or refunded without interest to the extent it exceeds the taxpayer's Business Corporation Tax or General Corporation Tax liability calculated without that credit. The amount of the credit is \$1,000 per full-time employee, provided that the amount of the credit may not exceed the lesser of the actual relocation costs or \$100,000. See Ad. Code §\$11-604.17b, as added by Chapter 635 of the Laws of 2005 and Ad. Code §11-654(17-b).

For purposes of this credit, the following definitions apply:

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

SPECIFIC LINE INSTRUCTIONS

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

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

Lines 5 and 6:

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

Line 5:

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

Line 6:

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

Line 8:

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



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

Department of Finance CERTAIN POST 9/10/01	PROPERTY
For CALENDAR YEAR or FISCAL YEAR beginning	_ and ending
Name (Print or Type) SUB GHI GCT 2018	EMPLOYER IDENTIFICATION NUMBER 0 1 0 0 0 0 1 3
 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	Com	Computation of allowable New York City depreciation for current year						Attach rider if necessary		
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	Allowable New York City Depreciation		
Machinery	5	1/1/201	6 4,500,000	600,000	1,630,000	S/L	15	300,000		
1a. Total columns D, E	, F, and	I	4,500,000	600,000	1,630,000			300,000		

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

SCHEDULE A2	Со	mputatio	n of NYC deductio	ons for current ye	ear for sport utilit	y vehicles	Attach ri	der if necessary
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	H Life or Rate	Total Allowable New York City Deductions
1b. Total columns D, E,	, F, and	I						

Form NYC-399Z

					· · · · · · · · · · · · · · · · · · ·		
SCHEDULE B	Attac	ch rider if necessary					
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. A lif federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F. A lif New York City deduction exceeds federal, subtract column D from column E and enter in column G.							
Α	В	С	D	E	F		G
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D <i>minus</i> E)		Adjustment (E <i>minus</i> D)

2.	Total excess fe	ederal deductions	over NYC deductions	(see instructions))

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

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F4.	1,630,000	
5. Enter amount from Schedule A1, line 1a, column I5.		300,000
6a. Enter amount from Schedule A2, line 1b, Column F6a.		
6b. Enter amount from Schedule A2, line 1b, Column I6b.		
7a. Enter amount from Schedule B, line 27a.		
7b. Enter amount from Schedule B, line 37b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a .8.	1,630,000	300,000

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

GENERAL INFORMATION

The New York City Administrative Code, as amended pursuant to the authority granted under Part G of Chapter 93 of the Laws of 2002, limits the depreciation deduction for "qualified property," other than "qualified Resurgence Zone property," to the deduction that would have been allowed for such property under IRC §167 had the property been acquired by the taxpayer on September 10, 2001, and therefore, not been eligible for the enhanced deductions allowed by the IRC §168(k). "Qualified Resurgence Zone property" is "qualified property" used substantially in the Resurgence Zone in connection with the active conduct of a trade or business where the original use began with the taxpayer in the Resurgence Zone after September 10, 2001. The Resurgence Zone (defined in sections 11-507(22), 11-602.8(m) and 11-641(p) of the Administrative Code) generally encompasses the area in Manhattan between Canal Street and Houston Street. The Administrative Code also requires appropriate adjustments to the amount of any

gain or loss included in entire net income or unincorporated business entire net income upon the disposition of any property for which the federal and New York City depreciation deductions differ.

NOTE

Deductions for "qualified Resurgence Zone property," are not affected by the above decoupling provisions other than for certain sport utility vehicles. The additional first-year expense deductions under IRC §179 also are not affected other than for certain sport utility vehicles. See below.

NOTE

Any exceptions to the decoupling provisions provided in the Administrative Code for Qualified New York Liberty Zone property or Qualified New York Liberty Zone leasehold improvements as defined in IRC §1400L have expired.





COMBINED GENERAL CORPORATION TAX RETURN Attach one Form NYC-3A/ATT for each corporation in

the combined group (including the reporting corporation).

0.

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0 0 0

1 3

0

For CALENDAR YEAR 2018 or FISCAL YEAR beginning	2018, and ending					
Name of Subsidiary:	Employer Identification Number of Subsidiary:					
SUB JKL GCT 2018						
Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation:					

GREE 2018 GCT TC TWO

SCHEDULE C Subsidiary Capital Information											
l l	Ā	В	С	D	E	F	G				
DESCRIPTION OF S	UBSIDIARY CAPITAL	% of Voting	Average	Liabilities Directly or In-	Net Average Value	Issuer's	Value Allocated				
LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	Stock Owned	Value	directly Attributable to Subsidiary Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)				
		%				%					
1. Total Cols C, D and E (transfer to NYC-3A/E	E (including items on rid 3, schedule C, lines 1,2,a	,									
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 42.											

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

SCHEDULE F Salaries and Compensation of Stockholders Information

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

Name, Country and US Zip Code (Attach rider if necessary)	Salary & All Other Compensation Received			
Marquis Carabas	000-00-0019	CEO	128,917	
1. Total (transfer to NYC-3A/B, schedule F, line 1)	128,917			

SCHEDULE G Locations of Places of Business Inside and Outside New York City								
Α	ALL TAXPAYERS MUST COMPLETE SCHEDULE G, PARTS 1 AND 2.							
Part 1 - Location for each place of b	ousiness IN	SIDE New Yor	k City (see instructions; atta	ch rider if necess	ary)			
Complete Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties		
NUMBER AND STREET 458 Oak Street	_							
city state Brooklyn NY	zip 10023	6,500	Misc	10	750	Various		
NUMBER AND STREET								
CITY STATE	ZIP							
NUMBER AND STREET								
CITY STATE	ZIP							
NUMBER AND STREET								
CITY STATE	ZIP							
Total	6,5	500		10	750			

Part 2 - Location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)								
Complete Addr	ress		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties	
NUMBER AND STREET								
61 Any street								
CITY	STATE	ZIP						
Anytown	TX	78621	10,000	Food manufacturing	1	816	Food Prep	
NUMBER AND STREET			· · · · ·					
CITY	STATE	ZIP						
NUMBER AND STREET		L						
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
Total	>	-	10,000		1	816		



CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS 2018

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

SPECIFIC LINE INSTRUCTIONS PART I PART III members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be Line 9 - If the calculated value for line 9 is neg-Line 22 - Federal Taxable Income: Calculate attached to the Form NYC-1 for each Subchapative, enter 0. the value of Part I, Line 14 minus Part II, Line 21 ter S corporation included in the combined and enter here and on Schedule B. Line 1 of Line 10 - The capital loss carryover from prior group. vour form NYC-1, NYC-3L, NYC-4S, or NYCyears that may be used in the current tax year 4SEZ. For members of a Combined Group infor City purposes. This amount may not exceed cluded in an NYC-3A, enter on Form NYC-3A, the value on line 9. Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For Line 11 - Subtract Line 10 from Line 9. any other member of the combined group, enter PART II on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For

For	CALENDAR YEAR or FISCAL YEAR beg	inning			and ending						
Na	me as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SE	Z			EMI	PLOYER				IBER	
	SUB JKL GCT 2018				0_2	• 0	00	. 0	0	1.	3
P/	ART I - ADDITIONS TO ORDINARY BUSI										
		From Federal Form 1120S							530,	446	
1.	Ordinary business income (loss)	Schedule K, Line 1					1.		550,	110	
2.	Net rental real estate income (loss)	Schedule K, Line 2				2	2.				
3.	Other net rental income (loss)	Schedule K, Line 3c				3	3.				
4a.	Interest income	Schedule K, Line 4				4	1a				
4b.	Interest Expense Addback	Page 1, Line 13				4	4b				
5.	Ordinary dividends	Schedule K, Line 5a				5	5				
6.	Royalties	Schedule K, Line 6				6	3.				
7.	Net short-term capital gain (loss)	Schedule K, Line 7	7.								
8.	Net long-term capital gain (loss)	Schedule K, Line 8a	8.								
9.	Sum of lines 7 and 8	See Instructions	9.								
10.	Capital Loss Carryover	See Instructions	10.								
11.	Net Capital Gain	See Instructions				1	11				
12.	Net Section 1231 gain (loss)	Schedule K, Line 9				1	12				
13.	Other income (loss)	Schedule K, Line 10				1	13		128,	210	
14.	TOTAL ADDITIONS		1						658,	656	
	(Sum of lines 1 through 6 plus lines 11 through 13)					1	14.	_	0007	-	
P/	ART II - DEDUCTIONS FROM ORDINARY										
	Make applicable adjustments for	C Corporation treatme	nt of ite	ems 15 t	through 2	21					1
15.	Section 179 deduction	Schedule K, Line 11				1	15				
16.	Contributions	Schedule K, Line 12a				1	16				
17.	Interest expense	See Instructions				1	17				
18.	Section 59(e)(2) expenditures	Schedule K, Line 12c(2)				1	18				
19.	Other deductions	See Instructions				1	19	25	6,67	8	
20.	Intentionally Omitted					2	20.				
21.	TOTAL DEDUCTIONS (Sum of lines 15 through 20)		1			2	21.	25	6,67	8	
P/	ART III - CALCULATION OF FEDERAL TA	XABLE INCOME									_
22.	Federal Taxable Income	See Instructions				2	22.	392	, 978		





	SUBCHAFIER S GER	NERAL CORPORATION	19	
	ATTACH TO FORM NYC-3	SL OR NYC-3A		
For	CALENDAR YEAR 2018 or FISCAL YEAR beginning	2018 and ending		
▼ N	Name as shown on NYC-3L or NYC-3A	EMPLOYER IDENTI	IFICATION NUMBER	
	SUB JKL GCT 2018	0 2 0 0 0	0 0 1 3	3
s	CHEDULE A			
For I I I I I I I I I I I I I	Add total of amounts from Schedule B, line 10, for all partnersh with respect to which you are claiming a credit (see instructions			
1b.	Enter amount from Schedule C, line 9		0	
1c.	Total of 1a and 1b	1c.	0	
•	FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INC	OME 🔻		
2.	Tax from Form NYC-3L or NYC-3A, Schedule A, line 1 (see inst.)	2.		
3.	Multiply line 2 by 4/8.85	3.	0	
	UBT PAID CREDIT - Enter the lesser of line 1c and line 3 and tr to Form NYC-3L, Schedule A, line 7 or Form NYC-3A, Schedule A	ansfer amount		
FOR TAXPAYERS LIABLE	FOR GCT ON ENTIRE NET INCOME PLUS SALARIES AND OTHER CO	MPENSATION V		
Multiply line 1c by .3	319	5.	0	
	-3L or NYC-3A, Schedule A, line 3			
. UBT PAID CREDIT -	- Enter the lesser of line 5 and line 6 and transfer amount to			

7.	UBT PAID CREDIT - Enter the lesser of line 5 and line 6 and transfer amount to					
	Form NYC-3L, Schedule A, line 7 or Form NYC-3A, Schedule A, line 9					

SCHEDULE B

A separate Schedule B must be completed for each partnership with respect to which you are claiming this credit.

If more than one Schedule B is used, please state number of additional schedules attached: _

▼ Na	me of partnership from which you received a distributive share or guaranteed payment (distributing partnership)	EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP			
	Best Partner Inc.	5 4 4 4	4 4 4 4 4		
1.	Unincorporated business tax paid by distributing partnership (from Form N	YC-204, Sch. A, line 23) 1.	5,000		
2.	Credits taken by distributing partnership on its own return (from Form NY	C-204,			
	Schedule A, lines 20 and 22a through 22e) (see instructions)		200		
3.	Total of lines 1 and 2		5,200		
4.	Your distributive share percentage with respect to the distributing partners	ship			
	(from distributing partnership's Form NYC-204, Schedule C. Attach copy)4.	50.00		
5.	Multiply line 3 by the percentage on line 4		2,600		
6.	Tax from Form NYC-3L or NYC-3A, Schedule A, line 1 (modified if necess	sary - <i>see instr.</i>) 6.	392,978		
7.	Tax from pro forma Form NYC-3L or NYC-3A, Schedule A, line 1 (see ins	tructions)7.	314,189		
8.	Subtract line 7 from line 6	8.	78,789		
9.	Multiply line 8 by 4/8.85 (see instructions)		66,971		
10.	Enter lesser of line 5 and line 9	10.	2,600		

SCHEDULE C

COMPLETE SCHEDULE C IF YOU HAVE UBT PAID CREDITS FROM PRECEDING YEARS THAT YOU MAY CARRY FORWARD TO 2019							
APPLICABLE YEAR	COLUMN A Credit Available in 2018		COLUMN B	COLUMN C Credit Carryforward to 2019. Column A Minus Column B (if less than zero, enter "0")			
1. Current year				0			
2. 7th preceding year							
3. 6th preceding year				0			
4. 5th preceding year				0			
5. 4th preceding year				0			
6. 3rd preceding year				0			
7. 2nd preceding year				0			
8. 1st preceding year				0			
9. Total Column A, lines 2 through 8 (enter on Sch. A, line 1b)9.	0						



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

Department of Linance	PROPERTY	
For CALENDAR YEAR or	FISCAL YEAR beginning	_ and ending
Name (Print or Type) SUB JKL GCT 2018		EMPLOYER IDENTIFICATION NUMBER 0 2 0 0 0 0 1 3
See instructions.	ed to your applicable New York City tax return. odifications to the deductions for certain sport	

SCHEDULE A1	Com	Computation of allowable New York City depreciation for current year Att						Attach rider if necessary		
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	Allowable New York City Depreciation		
Machinery	5	1/1/16	4,500,000	600,000	1,630,000	S/L	15	300,000		
1a. Total columns D, E	, F, and	I	4,500,000	600,000	1,630,000			300,000		

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

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

Form NYC-399Z

SCHEDULE B		Dispo	osition 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 <i>minus</i> E)	G Adjustment (E <i>minus</i> 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 F4.	1,630,000	
5. Enter amount from Schedule A1, line 1a, column I5.		300,000
6a. Enter amount from Schedule A2, line 1b, Column F6a.		
6b. Enter amount from Schedule A2, line 1b, Column I		
7a. Enter amount from Schedule B, line 27a.		
7b. Enter amount from Schedule B, line 37b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a	. 8. 1,630,000	300,000

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

GENERAL INFORMATION

The New York City Administrative Code, as amended pursuant to the authority granted under Part G of Chapter 93 of the Laws of 2002, limits the depreciation deduction for "qualified property," other than "qualified Resurgence Zone property," to the deduction that would have been allowed for such property under IRC §167 had the property been acquired by the taxpayer on September 10, 2001, and therefore, not been eligible for the enhanced deductions allowed by the IRC §168(k). "Qualified Resurgence Zone property" is "qualified property" used substantially in the Resurgence Zone in connection with the active conduct of a trade or business where the original use began with the taxpayer in the Resurgence Zone after September 10, 2001. The Resurgence Zone (defined in sections 11-507(22), 11-602.8(m) and 11-641(p) of the Administrative Code) generally encompasses the area in Manhattan between Canal Street and Houston Street. The Administrative Code also requires appropriate adjustments to the amount of any gain or loss included in entire net income or unincorporated business entire net income upon the disposition of any property for which the federal and New York City depreciation deductions differ.

NOTE

Deductions for "qualified Resurgence Zone property," are not affected by the above decoupling provisions other than for certain sport utility vehicles. The additional first-year expense deductions under IRC §179 also are not affected other than for certain sport utility vehicles. See below.

NOTE

Any exceptions to the decoupling provisions provided in the Administrative Code for Qualified New York Liberty Zone property or Qualified New York Liberty Zone leasehold improvements as defined in IRC §1400L have expired.

GCT Test Case Three

Begins on the next page

Taxpayer name	PLUTO 2018 GCT TC THREE
EIN	00-000009
Primary Form	NYC 3L
Associated Form(s)	NYC-9.7, NYC-9.8, NYC-NOLD-GCT, NYC-S-CORP-ATT, NYC-399Z
Attachments	None
Purpose of test	Form NYC-3L with associated forms
Other instructions	None

	Department of D							RETURN , NYC-28 or NYC-2A	018
		For CALE	NDAR YFAR 20	018 or FISCAL YEAF	e beginning	1/1	2018 :	and ending <u>12/31</u>	
	Name					Nama		Taxpayer's Email Address:	
		PLUTO 2018 GCT TC THREE Of	=		(Change	pluto@nc	one.com	
		uke Skywalker				Address	EMPLO	OYER IDENTIFICATION NUMBE	R
		s (number and street) 39 space drive		I	(Address Change	0 0	• 0 0 0 0 0	0 9
	City and Orion O			Zip Code 74002	Country (i	if not US)	BUSINESS C	CODE NUMBER AS PER FEDERAL F	RETURN
	Busines: 301555	s Telephone Number		Date business began 05/31/2001	in NYC			5 4 1 3 2 0	
		Final return		03/31/2001	- Eili	ng a 52- 53-v		Vear	
		Special short period return (See Instr.)	ĺ	-	pro-forma fed		•	
		Claim any 9/11/01-related federal tax	,	nst.)				tion code, if applicable (see inst.)	
		Amended return If the purpose	of the amended r	eturn is to report a	IRS chan	ige l	Date of Final		
	B	EDULE A Computatio		ne appropriate box:	NYS cha	nge	Determination		
		/ment Amount being paid e						Payment Amount	81697
1	Allocated net income (from				13889	X .088		13513889	
	Allocated capital (from Sch		-		195979	X .000	-	53474251	+
	Total allocated capital - Coop				80211	x .000		55474251	
	· ·	BORO			LOT	X .000	J4 ZD.		
			BLOCK	in structions)	_			212469	
	Alternative Tax (from Altern	•	С () С	,			3.	212468	
	Minimum tax (see instruction		· -	200000			4.		
	Allocated subsidiary capital (L	25000		X .00075	5.	1875	
	Tax (line 1, 2a, 2b, 3 or 4, v	-	-					1197854	
	UBT Paid Credit (attach Fo							2600	
	Tax after UBT Credit (line 6	,					8.	1195254	•
	REAP Credit (attach Form	,					9a.		
	LMREAP Credit (attach Fo	,					9b.	540	
	Real Estate Tax Escalation, E			•					
	Biotechnology Credit (attac	,					10b.		
10c.	Beer Production Credit (at	tach Form NYC-9.12)					10c.		
11.	Net tax after credits (line 8	less total of lines 9a thro	ugh 10c)				11.	1194714	
12.	First installment of estimate			•				298679	
	(a) If application for extens						12a.		
	(b) If application for extens						12b.	1493393	
	Total of lines 11, 12a and 12b						13.	700000	
	Prepayments (from Prepay						14.		
	Balance due (line 13 less l	,					15.	793393	5
16.				[16. 4220		
	Interest (see instructions).						000	-	
	Additional charges (see ins						8000	_	
	Penalty for underpayment							9220	
	Total of lines 17a, 17b and						18.	9220	
	Net overpayment (line 16 l	·					19.		+
20.	Amount of line 19 to be: (a					-			
	•	b) Credited to 2019 estimation	ated tax				20b.		
20c.	Routing	Account			ACC Checking	OUNT TYPE	gs 🔲		
-	Number				-		• —	000640	
21.	TOTAL REMITTANCE DU	E (see instructions)					21.	802613	0 0

Form	NYC-3L - 2018	NAME:
FOIIII	NTC-3L - 2010	

EIN:

S	SCHEDULE A - Continued Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.							
22.	Issuer's allocation percentage (from Schedule E, line 15)	22.	79.49 %					
23.	NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1. (See instructions)	23.	2000000					
24.	Gross receipts or sales from federal return	24.	225000					
25.	EIN of Parent Corporation							
26.	Total assets from federal return	26.	417150992					
27.	EIN of Common Parent Corporation							
28.	Compensation of stockholders (from Sched. F, line 1)	28.	8500400					
29.	Business allocation percentage (from Schedule H, line 7) - if not allocating, enter 100%	29.	43.4800 %					

COMPOSITION OF PREPAYMENTS SCHEDULE									
PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT							
A. Mandatory first installment paid with preceding year's tax		175000							
B. Payment with Declaration, Form NYC-400 (1)	06/15/2018	175000							
C. Payment with Notice of Estimated Tax Due (2)	09/15/2018	175000							
D. Payment with Notice of Estimated Tax Due (3)	12/15/2018	175000							
E. Payment with extension, Form NYC-EXT									
F. Overpayment from preceding year credited to this year									
G. TOTAL of A through F (enter on Schedule A, line 14)		700000							

ALTERNATIVE TAX SCHEDULE	ng the alternative tax.	
Net income/loss (See instructions)		\$ 28,323,743.0000
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning	8 500 400 0000	
Total (line 1 plus line 2)	\$ 36,824,143.0000	
Statutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must b	40 000 0000	
Net amount (line 3 minus line 4)	\$ 36,784,143.0000	
15% of net amount (line 5 x 15%)	5 517 621 0000	
Investment income to be allocated (amount on Schedule B, line 22b x 15%. Do not en Enter "0" if not applicable.)	ter more than the amount on line 6 above.	4,489,0000
Business income to be allocated (line 6 minus line 7)		5 513 132 0000
Allocated investment income (line 7 x investment allocation % from Schedule. D, line 2		3 751 0000
Allocated business income (line 8 x business allocation % from Schedule H, line 7)	0/	\$ 2,397,014.0000
Taxable net income (line 9 plus line 10)		\$ 2,400,765.0000
Tax rate		8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3		\$ 212,468.0000



	SCHEDULE B Computation and Allocation of Entir	e Ne	et Income			
1.	Federal taxable income before net operating loss deduction and special deduction		. 1.	668503		
2.	Interest on federal, state, municipal and other obligations not included in li					
3.	Deductions directly attributable to subsidiary capital (attach list) (see instruct					
4.	Deductions indirectly attributable to subsidiary capital (attach list) (see inst					
	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the feder			10980990		
	NYC General Corporation Tax deducted on federal return <i>(see instructions</i>)			-		3000000
6.	New York City adjustments relating to <i>(see instructions)</i> :	,,				
ν.	(a) Employment opportunity relocation costs credit and IBZ credit				6a	
	(b) Real estate tax escalation credit					
	(c) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or N					17000
7.	Additions:					
	(a) Payment for use of intangibles				7a.	
	(b) Domestic Production Activities Deduction <i>(see instructions)</i>					
	(c) Other (see instructions) (attach rider)					1500000
8.	Total of lines 1 through 7c					29666493
	Dividends from subsidiary capital (itemize on rider) (see instr.)				-	
	Interest from subsidiary capital (itemize on rider) (see instructions)					
	Gains from subsidiary capital					
	50% of dividends from nonsubsidiary corporations (see instructions)		12	50000		
	New York City net operating loss deduction (attach Form NYC-NOLD-GCT) (see instr.)			30000		
	Gain on sale of certain property acquired prior to 1/1/66 (see instructions)					
	NYC and NYS tax refunds included in Sch. B, line 8 (see instructions)					
	Wages and salaries subject to federal jobs credit (see instructions)	14.				
15.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules	45		12750		
40	(attach Form NYC-399 and/or NYC-399Z) (see instr.)					
	Other deductions: (see instructions) (attach rider)				47	1342750
	Total deductions (add lines 9a through 16)					28323743
	Entire net income (line 8 less line 17) <i>(see instructions)</i>					20323743
	If the amount on line 18 is not correct, enter correct amount here and explain	in riae	er (<i>see instr.)</i>		19.	
20.	Investment income - (complete lines a through h below) (see instructions)(a) Dividends from nonsubsidiary stocks held for investment (see instructions)				20.0	1250000
	(b) Interest from investment capital (include federal, state and municipal oblig					2500000
	(c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities				200.	
	(itemize on rider or attach Federal Schedule D)				200	
	(d) Income from assets included on line 3 of Schedule D.					
	(e) Add lines 20a through 20d inclusive					3750000
	(f) Deductions directly or indirectly attributable to investment income (attach					750000
	(g) Balance (line 20e less line 20f)					3000000
	(h) Interest on bank accounts included in income reported on line 20d				209.	
21	New York City net operating loss deduction apportioned to investment income		ch ridar) (cao instr)	21	7202
						2992798
	Investment income (line 20g less line 21)					2992798
	Investment income to be allocated <i>(see instructions)</i>					25330945
	Business income to be allocated (line 18 or line 19 less line 22b)					2500434
	Allocated investment income (line 22b multiplied by: 83.5500 % - Schedule D, I					11013454
	Allocated business income (line 23 multiplied by: <u>43.4800</u> % - Schedule H, li					
	If the amount on line 25a is not correct, enter correct amount here and explain					13513889
26.	Total allocated net income (line 24 plus line 25a or line 25b (enter at Schedule	A, lin	e 1))		26.	19919008



Form NYC-3L - 2018 N	AME:			EIN:			Page 4
SCHEDULE C	Subsidiary Capit	tal and A	Allocation				
A	4	В	С	D	E	F	G
DESCRIPTION OF S	UBSIDIARY CAPITAL	% of Voting	Average	Liabilities Directly or In-	Net Average Value	Issuer's	Value Allocated
LIST EACH ITEM (USE RIDER IF NECESSARY)	LIST EACH ITEM EMPLOYER IDENTIFICATION		Value	directly Attributable to Subsidiary Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)
XYZ and Company	22-3344556	100 %	1000000	5000000	5000000	50 %	2500000
					0		0
					0		0
1. Total Cols C, D and I	E (including items on ride	er) 1 .	1000000	500000	5000000		
2. Total Column G - Allo	cated subsidiary capital	l: Transfer	this total to Sch	edule A. line 5			2500000

SCHEDULE D Invest	ment Ca]							
Α	В	С	D	E	F	G	Н		
DESCRIPTION OF INVESTMENT	No. of Shares	Average	Liabilities Directly or	Net Average Value	Issuer's	Value Allocated	Gross Income		
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)			Indirectly Attributable to Investment Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)	from Investment		
ABC Corp	100000	25000000	3000000	22000000	90.00 %	19800000	1220000		
LMS corp	50000	6000000	20000000	4000000	80.00	32000000	1280000		
1. Totals (including items on rider) 1.		85000000	23000000	62000000		51800000	2500000		
2. Investment allocation percentage (line 1G	2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point) 2. 83.5 %								
3. Cash - (To treat cash as investment capital, you must include it on this line.)	3.								
4. Investment capital (total of lines 1E and	d 3E - enter o	on Schedule E, li	ne 10) 4 .	62,000,000					

SCHEDULE E Computation and Allocation of Capital

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

🗸 - Annually 🗌 - Semi-annually 🗍 - Quarterly								
	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value				
1. Total assets from federal return	273801800	560500183	1.	417150992				
2. Real property and marketable securities included in line 1	2000000	2000000	2.	2000000				
3. Subtract line 2 from line 1			3.	397150992				
4. Real property and marketable securities at fair market value	2000000	2000000	4.	2000000				
5. Adjusted total assets (add lines 3 and 4)			5.	417150992				
6. Total liabilities (see instructions)	200062400	493411479	6.	346736940				
7. Total capital (column C, line 5 less column C, line 6)			7.	70414052				
8. Subsidiary capital (Schedule C, column E, line 1)				5000000				
9. Business and investment capital (line 7 less line	B) (see instructions)		9.	65414052				
10. Investment capital (Schedule D, line 4) (see instr	uctions)		10.	62000000				
11. Business capital (line 9 less line 10)			11.	3414052				
12. Allocated investment capital (line 10 x 83.55	% from Schedule	D, line 2)	12.	51800000				
13. Allocated business capital (line 11 x 49.04	% from Schedule H	, line 7)	13.	1674251				
14. Total allocated business and investment capital (line	12 plus line 13) (enter at S	Schedule A, line 2a or 2b) .	14.	53474251				
	 14. Total allocated business and investment capital (inte 12 plus line 15) (enter al Sociedale A, inte 22 of 25) 14. 15. Issuer's allocation percentage (sum of Sch. E, line 14 and Sch. C, col. G, line 2 ÷ Sch. E, line 7 rounded to the nearest one hundredth of a percentage point) (enter on page 2 - <i>line 22. See Instr.</i>) 15. 							

SCHEDULE F Certain Stockholder	rs		
Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who	received any compensation, including	commissions.	
Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compens Received from Corporatio (If none, enter "0")
Jane Doe,10022	987-65-4321	President	4500400
Mike Star	547-88-7878	COO	4000000

1. Total, including any amount on rider. (Enter on Schedule A, line 28) 1.

NAME:

EIN:

SCHEDULE G Locations of Places of Business Inside and Outside New York City

All taxpayers must complete Schedule G, Parts 1 and 2.

Part 1 - List location for each place of business INSIDE New York City (see instructions; attach rider if necessary)												
Complete Addres	s		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties					
NUMBER AND STREET												
59 Maiden Lane			2000000	Design	25	3500000	Design					
CITY	STATE	ZIP	2000000	200.9.1		000000	= = = =					
NY	NY	10038										
NUMBER AND STREET												
СІТҮ	STATE	ZIP	-									
NUMBER AND STREET												
CITY	STATE	ZIP										
NUMBER AND STREET												
CITY	STATE	ZIP	1									
Total 200000			00		25	3500000						

Part 2 - List location for each	n place of bus	iness OUTS	SIDE New York City	(see instructions; attach rider if neo	cessary)		
Complete Addres	s		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET							
36 Any Street			1000000	Sales	25	2500000	Sales
CITY	STATE	ZIP	1000000	00.00			
Boomtown	CA	90062					
NUMBER AND STREET							
50 Commonwealth Ave			500000	Sales, Office	15	327055	Various
CITY	STATE	ZIP	300000			0000	vanouo
Boston	MA	12345					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total 150000		150000	0		40	2827055	

SCHEDULE H Business Allocation - see instructions before completing this schedule

Taxpayers who do not allocate business income outside New York City must enter 100% on Schedule H, line 7; Schedule B, line 25b and Schedule A, line 29.

Taxpayers who allocate business income both inside and outside New York City must complete Schedule H and enter percentage from Schedule H, line 7, on Schedule B, line 25a and Schedule A, line 29.

		COLUMN A - NEW YORK CI	тү с	OLUMN B - EVERYWHERE
	Receipts in the regular course of business from:			
1.	Sales of tangible personal property1.		1.	
2.	Services performed	15000000	2.	4000000
3.	Rentals of property 3.		3.	
4.	Royalties4.		4.	
5.	Other business receipts 5.	5000000	5.	600000
6.	Total6.	2000000	6.	4600000
7.	Business Allocation Percentage (line 6, column A divided by line 6, column B round	ded to the nearest hundredth of a p	ercent.	
	If using Schedule I, enter percentage from Part 1, line 8 or Part 2, line 2. See instru	43.48 %		



orm I	NYC-3L -	2018	N/	AME:		EIN:				Page
S	СНЕ	DUI	LEI	Business Allocation fo	r Aviation Corp	orations	and Corporation	s Operat	ting Vess	els
Ра	rt 1	Busine	ess all	location for aviation corporation	IS					
							AVERAGE FO		AR NB-EVERYWH	
Ā	Aircraft	arrivals	s and o	departures				COLUMN		
				ntage (column A divided by colum						c
		-		ed						
٩	lew Yor	k City	perce	ntage (column A divided by colun	וn B) 4 .					c
	-	-			•••					
		-	•	ntage (column A divided by colun	, •					0
Г	otal of	ines 2	,4 and	16						
A	Allocation	percer	ntage (li	ine 7 divided by three rounded to the n	earest one hundredth c	of a percentage	e point) (enter on Schedu	le H, line 7)	8.	
Pa	rt2 B	usine	ss allo	ocation for corporations operati	ng vessels in forei	gn commer				
						COLUMN A	- NEW YORK CITY - TERRITORIAL WATERS	COLU	JMN B - EVER	YWHERE
A	Aggrega	ite nur	nber o	f working days	1.					
A	Allocatior	percei	ntage (d	column A divided by column B rounded t	o the nearest one hundr	edth of a perce	entage point) (enter on Sch	edule H, line	e 7) 2 .	(
s (HEC		= .1	The following information must be	entered for this retur	n to be comp	lete (REFER TO INSTRUCTIO			IS SECTIO
a.				al business activity <u>Design</u>						
b.	Other si	gnifica	nt busir	ness activities (attach schedule, see	nstructions)					
		-		ng corporation, if different from name						
			•	luded in a consolidated federal return	1 0 -				🗌 YES	√ N
	If "YES'	, give p	parent's	s name		E	IN		_	
4.				nember of a controlled group of corpo			enter nere and on pag	e 2, line 25		
	disrega	ding a	nv excli	usion by reason of paragraph $(b)(2)$	of that section?				YES	
	If "YES'	, give c	ommon	parent corporation's name, if any		EI	N	0.2 line 27	_	
				nue Service or the New York State D			enter here and on pag	3 Z, III IE Z7		
	correcte	d any t	taxable	income or other tax base reported in	a prior year, or are yo	ou currently ur	nder audit?		🖌 YES	
	If "YES'	, by wh	nom?	✓ Internal Revenue Service	Sta	ate period(s):	Beg.: 1/1/2016	End.:_	12/31/2016	
				New York State Department of Taxatio						
							Beg.:		MMDDY	Y
6.	If "YES" Only ap	to que blicable	stion 5	, has Form(s) NYC-3360 (Report of F ars prior to 1/1/15. For years beginni	ederal/State Change	in Tax Base) t ile an amende	peen filed? ed return. (see instruction	ns)	🖌 YES	
7.				ake any payments treated as interest in						
	indirect	y, indiv	vidually	or in the aggregate, more than 50%	of the corporation's iss	sued and outs	tanding capital stock? If	"YES",	_	_
	comple	te the f	ollowin	g (if more than one, attach separate	sheet)				YES	
	Shareh	older's	name:		SS	SN/EIN:				
	Interest p	aid to Sha	areholder	: Total Indebtedness t	o shareholder described abov	/e:	Total interest paid:			
8.	Was thi	s corpo	oration a	a member of a partnership or joint ve dule listing name(s) and Employer Ide	nture during the tax ye	ear?			YES	
	II TEO			time during the taxable year, did the co	.,		orthy (including a locashold	interest)		
		9.	locate	d in NYC or a controlling interest in a	n entity owning such r	eal property?	enty (including a leasenoid		Yes	
		10.		YES" to 9, attach a schedule of such p		nature of the in	nterest and including the	street		
				dress, borough, block and lot number		untura III.a. a. ianta ura	at is an autity suming NN	O ve el		
				s any NYC real property (including a le perty acquired or transferred with or					YES	
				s there a partial or complete liquidation						
			,	s 50% or more of the corporation's ownershi	•	-			_	
				S" to 10b, 10c or 10d, was a Real Pro					YES	
				" to 11, explain:						
		13.		the corporation have one or more qu					YES	
				S": Attach a schedule showing the nar SSS filed or was required to file a Cit				er		
		14.		the number of Fed K1 returns attach						
_		15.	Does	this taxpayer pay rent greater than \$2	200,000 for any premi	ses in NYC in	the borough of Manhatta	an south of		
			96th S	Street for the purpose of carrying on a	ny trade, business, pr	ofession, voc	ation or commercial activ	/ity?	🖌 YES	LN

30261891

16. If "YES", were all required Commercial Rent Tax Returns filed?......

EIN:

SCHEDULE K Federal Return Information

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

Enter on lines 1 through 10 in the Federal Amount column the amounts reported on your federal Form 1120S. (See instructions)

Fed	eral 1120S	▼ Federal Amount ▼	
1.	Dividends1.	2 480 000	
	Interest income	2 500 000	
3.	Capital gain net income		
	Other income	420 200	
5.	Total income	40 989 850	
6.	Bad debts		
7.	Interest expense	120 100	
	Other deductions	20 140 029	
9.	Total deductions	58 480 707	
	Net operating loss deduction 10.		

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							mail Address: Done.com		
SIGN HERE:	Signature of officer		Title CFO		Date 03/15/201	19	Preparer's Social Security Number or PTIN		
PREPARER'S USE → ONLY	Preparer's signature	Preparer's printed name Della Street		Check if self- employed 🖌	Date 03/10/20	019	1 2 3 • 4 5 • 6 7 8 9		
	DS Accountants	300 First Avenue, NY, NY			10011		Firm's Employer Identification Number		
	▲ Firm's name (or yours, if self-employed)	▲ Address		▲ Zip Code					

MAILING INSTRUCTIONS

ATTACH COPY OF ALL PAGES OF YOUR FEDERAL TAX RETURN 1120S.

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

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

The due date for the calendar year 2018 return is on or before March 15, 2019.

For fiscal years beginning in 2018, file on or before the 15th day of the 3rd month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

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

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

Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933

RETURNS CLAIMING REFUNDS

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



I-S-CORP CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS 2018

ATTACH TO FORM NYC-1, NYC-3A, NYC-3L, NYC-4S OR NYC-4SEZ

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

SPECIFIC LINE INSTRUCTIONS PART I not include it on line 19, but enter it on Part II Line cluded in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-20. Line 9 - If the calculated value for line 9 is neg-ATT-S-Corp is for the reporting corporation. For ative, enter 0. Line 20 - If the Domestic Production Activities any other member of the combined group, enter Deduction has not been taken on the corporate Line 10 - The capital loss carryover from prior on Form NYC-3A/B, Schedule B, line 1, in the level, or if the corporation is not eligible to take years that may be used in the current tax year column for this corporation. If there is only one the deduction, leave line 20 blank. for City purposes. This amount may not exceed other member of the combined group, enter on the value on line 9. Form NYC-3A, Schedule B Column B, line 1. For PART III members of a Combined Group included in an Line 11 - Subtract Line 10 from Line 9. Line 22 - Federal Taxable Income: Calculate NYC-1A, this form NYC-ATT-S-CORP must be the value of Part I. Line 14 minus Part II. Line 21 attached to the Form NYC-1 for each Subchap-PART II and enter here and on Schedule B, Line 1 of ter S corporation included in the combined Line 19 - If the Domestic Production Activities Deyour form NYC-1, NYC-3L, NYC-4S, or NYCgroup. duction has been taken on the corporate level, do 4SEZ. For members of a Combined Group inor FISCAL YEAR beginning For CALENDAR YEAR 2018 and ending Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ EMPLOYER IDENTIFICATION NUMBER PLUTO 2018 GCT TC THREE 0 0 0 0 0 0 0 0 9 PART I - ADDITIONS TO ORDINARY BUSINESS INCOME From Federal Form 1120S -17490947 Ordinary business income (loss)..... Schedule K, Line 1 1. 1. 2. 2. Net rental real estate income (loss) Schedule K. Line 2 3. Schedule K, Line 3c 3. Other net rental income (loss)..... 2500000 4. 4. Interest income..... Schedule K. Line 4 2480000 5. 5. Ordinary dividends Schedule K, Line 5a 6. 6. Schedule K, Line 6 Royalties 7. Net short-term capital gain (loss) Schedule K, Line 7 7. 8. Net long-term capital gain (loss) Schedule K, Line 8a 8. 9. 9 Sum of lines 7 and 8 See Instructions 10. 10. Capital Loss Carryover See Instructions See Instructions 11 11. Net Capital Gain..... Net Section 1231 gain (loss) Schedule K, Line 9 12. 12. 13500000 13 13. Other income (loss)..... Schedule K, Line 10 TOTAL ADDITIONS 14. 1109153 (Sum of lines 1 through 6 plus lines 11 through 13) PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME Make applicable adjustments for C Corporation treatment of items 15 through 21 15. Section 179 deduction..... 15. Schedule K, Line 11 120100 16 16. Contributions..... Schedule K, Line 12a 340 17. 17. Investment interest expense Schedule K, Line 12b 18. Section 59(e)(2) expenditures..... Schedule K, Line 12c(2) 18. 19. Other deductions (do not include 320210 See Instructions 19 Domestic Productions Activities Deduction).....

See Instructions

22. Federal Taxable Income



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

CERTAIN P031 9/10/01	FRUFERII
For CALENDAR YEAR or FISCAL YEAR beginning	_ and ending
Name (Print or Type)	EMPLOYER IDENTIFICATION NUMBER
PLUTO 2018 GCT TC THREE	0 0 0 0 0 0 0 0 0
 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	Com	Attach	Attach rider if necessary					
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	Allowable New York City Depreciation
Equipment	3	1/1/2017	51000	12750	17000	S/L	5	12750
1a. Total columns D, E, F, and I			51000	12750	17000			12750

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

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

Form NYC-399Z

SCHEDULE B		Dispo	osition adjustment			Attac	ch 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. 										
Α	A B C D E F G									
Description of Property		Date Placed in Service: mm-dd-yy		Total NYC Depreciation Taken	Adjustment (D <i>minus</i> E)		Adjustment (E <i>minus</i> 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 F4.	17000	
5. Enter amount from Schedule A1, line 1a, column I5.		12750
6a. Enter amount from Schedule A2, line 1b, Column F6a.		
6b. Enter amount from Schedule A2, line 1b, Column I6b.		
7a. Enter amount from Schedule B, line 27a.		
7b. Enter amount from Schedule B, line 37b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a .8.	17000	12750

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 New York City Administrative Code, as amended pursuant to the authority granted under Part G of Chapter 93 of the Laws of 2002, limits the depreciation deduction for "qualified property," other than "qualified Resurgence Zone property," to the deduction that would have been allowed for such property under IRC §167 had the property been acquired by the taxpayer on September 10, 2001, and therefore, not been eligible for the enhanced deductions allowed by the IRC §168(k). "Qualified Resurgence Zone property" is "qualified property" used substantially in the Resurgence Zone in connection with the active conduct of a trade or business where the original use began with the taxpayer in the Resurgence Zone after September 10, 2001. The Resurgence Zone (defined in sections 11-507(22), 11-602.8(m) and 11-641(p) of the Administrative Code) generally encompasses the area in Manhattan between Canal Street and

Houston Street. The Administrative Code also requires appropriate adjustments to the amount of any gain or loss included in entire net income or unincorporated business entire net income upon the disposition of any property for which the federal and New York City depreciation deductions differ.

NOTE

Deductions for "qualified Resurgence Zone property," are not affected by the above decoupling provisions other than for certain sport utility vehicles. The additional first-year expense deductions under IRC §179 also are not affected other than for certain sport utility vehicles. See below.

NOTE

Any exceptions to the decoupling provisions provided in the Administrative Code for Qualified New York Liberty Zone property or Qualified New York Liberty Zone



NET OPERATING LOSS DEDUCTION COMPUTATION 2018 **GENERAL CORPORATION TAX**

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

For CALENDAD VEAD 2018 or EISCAL VEAD boginning 2018 and ondir

Print or Type 🔻		For CALENDAR	2018 and ending						
Name as shown on NY	C-3A, NYC-3L, NYC-4S or I	NYC-4SEZ:	EMF	EMPLOYER IDENTIFICATION NUMBER					
PLUTO 20)18 GCT TC T	HREE		0 0	0 0 0 0	0 0 9			
SCHEDULE	A - NYC Net O	perating Loss [Deduction Sche	edule (NOLD)					
APPLICABLE YEAR	COLUMN A - Tax Year	COLUMN B - Federal Taxable Income (Loss) before NOL and special deductions	COLUMN C - Amount from NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ (See instructions)	COLUMN D - NYC Net Operating Loss Generated (attach rider for Separate Return Limitation Year (SRLY) Loss)	COLUMN E - NYC Net Operatin Loss Utilized	g NYC Net Operating Loss Expired	COLUMN G - NYC Net Operating Loss Remaining		
A. NOL Carryforv	vard from prior years	S		-					
1. 20th preceding yr	1999								
2. 19th preceding yr	2000								
3. 18th preceding yr	2001								
4. 17th preceding yr	2002								
5. 16th preceding yr	2003								
6. 15th preceding yr	2004								
7. 14th preceding yr	2005								
8. 13th preceding yr	2006								
9. 12th preceding yr	2007								
10. 11th preceding yr	2008								
11. 10th preceding yr	2009								
12. 9th preceding yr	2010								
13. 8th preceding yr	2011								
14. 7th preceding yr	2012								
15. 6th preceding yr	2013								
16. 5th preceding yr	2014								
17. 4th preceding yr	2015								
18. 3rd preceding yr	2016								
19. 2nd preceding yr	2017	-100000	-80000	80000			80000		
20. 1st preceding yr	2018	668503	33323743		80000				
21. Current year									
Note: Current Yea	r's Net Operating Los	s Utilized should be ca	arried forward to NYC-	3A or NYC-3L, Sch. B,	Line 11 or NYC-48	S, Sch. B, Line 6a or NYC	4SEZ, Sch.B, line 4.		
, ,		0					NO		
	-			nent to Investme	ent income (if	applicable)			
NYC Net Opera	ting Loss Apport	ionment To Invest	ment Income						

DESCRIPTION	AMOUNT
1. Investment Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 20g	3000000
2. Entire Net Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 18 or 19 plus line 11 2.	33323743
	0.0900
	80000
	7202





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

	_				
		AR YEAR 2018 or FISCAL YEAR beginning		_ 2018 and ending	
		hown on NYC-3L or NYC-3A			YER IDENTIFICATION NUMBER
	PLUTC	2018 GCT TC THREE		0 0 -	0 0 0 0 0 9
	SCHE	DULE A			
	1a. Add to	otal of amounts from Schedule B, line	10, for all partnership	os 1a	2,600
		espect to which you are claiming a cr amount from Schedule C, line 9			0
		of 1a and 1b.			2,600
		TAXPAYERS LIABLE FOR GCT OI			4 000 070
		om Form NYC-3L or NYC-3A, Schedule			1,388,370
		bly line 2 by 4/8.85			627,543
		PAID CREDIT - Enter the lesser of lin m NYC-3L, Schedule A, line 7 or Form			2,600
		CT ON ENTIRE NET INCOME PLUS SALA]0
					0
		NYC-3A, Schedule A, line 3 the lesser of line 5 and line 6 and t		6.	
		, line 7 or Form NYC-3A, Schedule			
SCHEDULE B		,	·, ···· · ·		
		e completed for each partnership	with respect to wh	ich you are claim	ning this credit.
If more than one Sch	edule B is	s used, please state number of addi	tional schedules atta	ched:	
		a distributive share or guaranteed payment (distributing			IBER OF DISTRIBUTING PARTNERSHIP
PLUTO 2018 GCT T	C THRE	E	C	0 0 0 0	0 0 0 0 9
1. Unincorporated b	usiness t:	ax paid by distributing partnership (f	rom Form NYC-204 S		5,000
		g partnership on its own return (fror			
Schedule A, lines	20 and 2	2a through 22e) <i>(see instructions)</i>		2.	200
3. Total of lines 1 ar	nd 2			3.	5,200
		centage with respect to the distribut			50
		ip's Form NYC-204, Schedule C. A ntage on line 4			2,600
	•	NYC-3A, Schedule A, line 1 (modified			1,195,979
		IYC-3L or NYC-3A, Schedule A, line	-		1,268,131
			,		-72,152
		ee instructions)			-32,612
10. Enter lesser of lir	ne 5 and li	ne 9		10.	2,600
SCHEDULE C					
COMPLETE SCHEDUL	E C IF YO	U HAVE UBT PAID CREDITS FROM	PRECEDING YEARS	THAT YOU MAY	CARRY FORWARD TO 2019
APPLICABLE YEA	AR	COLUMN A Credit Available in 2018	COLUM	NB	COLUMN C Credit Carryforward to 2019. Column A Minus Column B
					(if less than zero, enter "0")
1. Current year					0
2. 7th preceding year					
3. 6th preceding year					0
4. 5th preceding year					0
5. 4th preceding year					0
6. 3rd preceding year					0

7. 2nd preceding year

8. 1st preceding year

9. Total Column A, lines 2 through

8 (enter on Sch. A, line 1b).....9.

0

0

GCT Test Case Four

Begins on the next page

Taxpayer name	WORK 2018 GCT TC FOUR
EIN	00-000019
Primary Form	NYC-3L
Associated Form(s)	NYC-9.5, NYC-9.10, NYC-9.12, and NYC-S-CORP-ATT
Attachments	None
Purpose of test	NYC-3L with associated forms
Other instructions	If you do not support one or more of the credit forms, you may submit this test case leaving the lines for the unsupported forms blank and calculate all following lines on Page 1.

		Department of Finance	GENERA To be filed by S Corpo						201	18
			For CALENDAR YEAR	2018 or FISCAL YEAR	beginning		2018 a	nd ending		
		Name			Nomo		_	Taxpayer's Email Address:		
		WORK 2018 GC In Care Of	TICFOUR		Chang	_{ge} 🔽 wor	k@nor	ne.com		
		Luke Skywalker			Addre		EMPLO	YER IDENTIFICATION NU	IMBER	
		Address (number and street) 39 space drive			Chang	ge 🔲 🛛 🔿	0	000001	9	
		City and State Orion Ok		Zip Code 74002	Country (if not	US) BUS	INESS CO	DDE NUMBER AS PER FEDER	RAL RET	URN
		Business Telephone Number 301-555-1212		Date business began ir 05/31/2001	n NYC		Ţ	5 4 1 3 2 0	D C	
		Final return		Г	Filing a	52- 53-week	taxable v	rear		
		Special short period r	eturn (See Instr.)		7	orma federal r	-			
		Claim any 9/11/01-re	elated federal tax benefits (see	e inst.)	75 Enter 2-0	character spec	ial conditi	on code, if applicable (see ins	st.)	
		Amended return	If the purpose of the amended federal or state change, check		IRS change		of Final]	
		° Schedule a ^C	omputation of Tax -	BEGIN WITH SCHEDULE B (TE ALL OTHER SC	HEDULES.			ULE A.
		A. Payment Amount	being paid electronicall	y with this return			A.	Payment Amoun		2008
1.	. Allocated net income	e (from Schedule B, I	ine 26) 1.	1572	20237	X .0885	1.	1391	241	
2a.	. Allocated capital (fro	om Schedule E, line 1	4) 2a.	534	74251	X .0015	2a.	80	211	
2b.	. Total allocated capita	I - Cooperative Housir	ng Corps 2b.			X .0004	2b.			
2c.	Cooperatives - ente	er: BORO	BLOCK		LOT					
3.	Alternative Tax (from	n Alternative Tax Sch	edule on page 2) <i>(se</i>	e instructions)			3.	25	7517	
4.	Minimum tax (see in	structions) - NYC	Gross Receipts:	2000000	00		4.	3	500	
5.	Allocated subsidiary c	apital (see instruction	<i>is</i>) 5.	250000	00 x.0	00075	5.	1	875	
6.	. Tax (line 1, 2a, 2b, 3	or 4, whichever is la	rgest, <i>PLUS</i> line 5).				6.	1393	116	
7.	. UBT Paid Credit (at	tach Form NYC-9.7).					7.			
8.	Tax after UBT Credi	t (line 6 less line 7)					8.	1393	3116	
9a.	. REAP Credit (attach	h Form NYC-9.5)					9a.	1	000	
9b.	. LMREAP Credit (att	tach Form NYC-9.8)					9b.			
10a.	· Real Estate Tax Escal	lation, Employment Op	portunity Relocation ar	nd IBZ Credits (atta	ach Form N	/C-9.6)	10a.			
10b.	Biotechnology Cred	it (attach Form NYC-	9.10)				10b.	1	500	
	. Beer Production Cre		,				10c.	60	386	
	 Net tax after credits 						11.	1330		
	 First installment of e 		c ,				11.			
		extension has been f	•				12a.			
	.,	extension has not be					12b.	332	558	-
13	. Total of lines 11, 12a						13.	1662788		
	Prepayments (from						14.	700	000	
	Balance due (line 13			-			15.	962	2788	
	. Overpayment (line 1	,					16.			
	Interest (see instruc			[4220)			
	. Additional charges (2000)			
	. Penalty for underpa					3000				
	. Total of lines 17a, 17	-		/			18.	Ş	220	
	. Net overpayment (li						19.			
	. Amount of line 19 to	_					20a.			
20.			2019 estimated tax				200.			
20c.	• Routing				ACCOUN					
	Number	Numb			Checking 🗌	Savings 🗌				
21.	. TOTAL REMITTAN	CE DUE (see instruc	tions)				21.	9720	008	0 0

Form NYC-3L - 2018 NAME

EIN:

S	SCHEDULE A - Continued Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.								
22.	Issuer's allocation percentage (from Schedule E, line 15)	22.	79.49 %						
23.	NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1. (See instructions)	23.	2000000						
24.	Gross receipts or sales from federal return	24.	9005704						
25.	EIN of Parent Corporation								
26.	Total assets from federal return	26.	417150992						
2 7.	EIN of Common Parent Corporation								
28.	Compensation of stockholders (from Sched. F, line 1)	28.	8500400						
29.	Business allocation percentage (from Schedule H, line 7) - if not allocating, enter 100%	29.	43.4800 %						

COMPOSITION OF PREPAYMENTS SCHEDULE							
PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT					
A. Mandatory first installment paid with preceding year's tax		175000					
B. Payment with Declaration, Form NYC-400 (1)	06/15/2018	175000					
C. Payment with Notice of Estimated Tax Due (2)	09/15/2018	175000					
D. Payment with Notice of Estimated Tax Due (3)	12/15/2018	175000					
E. Payment with extension, Form NYC-EXT							
F. Overpayment from preceding year credited to this year							
G. TOTAL of A through F (enter on Schedule A, line 14)		700000					

ALTERNATIVE TAX SCHEDULE	Refer to page 7 of instructions before computing the alternative tax.					
Net income/loss (See instructions)		33,399,493				
Enter 100% of salaries and compensation for the taxable year paid to stockholders ownin		8,500,400				
Total (line 1 plus line 2)	41,899,893					
Statutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion mus		40,000				
Net amount (line 3 minus line 4)		41,859,893				
15% of net amount (line 5 x 15%)		6,278,984				
Investment income to be allocated (amount on Schedule B, line 22b x 15%. Do not Enter "0" if not applicable.)	448,733					
Business income to be allocated (line 6 minus line 7)		5,830,251				
Allocated investment income (line 7 x investment allocation % from Schedule. D, line	9. \$	374,909				
Allocated business income (line 8 x business allocation % from Schedule H, line 7)	0/	2,534,892				
Taxable net income (line 9 plus line 10)		2,909,801				
Tax rate		8.85% (.0885)				
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3		257,517				



,	SCHEDULE B Computation and Allocation of Entir	e Ne	et Income		
1.	Federal taxable income before net operating loss deduction and special deduction	ons <i>(s</i>	ee instructions)	1.	668503
2.	Interest on federal, state, municipal and other obligations not included in li				
3.	Deductions directly attributable to subsidiary capital (attach list) (see instru		5000000		
4.	Deductions indirectly attributable to subsidiary capital (attach list) (see ins				
	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the feder		10980990		
	NYC General Corporation Tax deducted on federal return (see instructions		. , .	· –	3000000
6.	New York City adjustments relating to (see instructions):	/			
	(a) Employment opportunity relocation costs credit and IBZ credit			6a.	
	(b) Real estate tax escalation credit				
	(c) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or N				
7.	Additions:		,		
	(a) Payment for use of intangibles			7a.	
	(b) Domestic Production Activities Deduction (see instructions)				
	(c) Other (see instructions) (attach rider)				1500000
8.	Total of lines 1 through 7c				34649493
9a.	Dividends from subsidiary capital (itemize on rider) (see instr.)	9a.			
	Interest from subsidiary capital (itemize on rider) (see instructions)				
	Gains from subsidiary capital				
	50% of dividends from nonsubsidiary corporations (see instructions)		12500	000	
	New York City net operating loss deduction (attach Form NYC-NOLD-GCT) (see instr.)				
	Gain on sale of certain property acquired prior to 1/1/66 (see instructions)				
	NYC and NYS tax refunds included in Sch. B, line 8 (see instructions)				
	Wages and salaries subject to federal jobs credit (see instructions)				
	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules				
	(attach Form NYC-399 and/or NYC-399Z) (see instr.)	15.			
16.	Other deductions: (see instructions) (attach rider)				
	Total deductions (add lines 9a through 16)			17.	1250000
	Entire net income (line 8 less line 17) (see instructions)				33399493
	If the amount on line 18 is not correct, enter correct amount here and explain				
	Investment income - (complete lines a through h below) (see instructions)				
	(a) Dividends from nonsubsidiary stocks held for investment (see instructions)			20a.	1250000
	(b) Interest from investment capital (include federal, state and municipal oblig	ation	s) (itemize in rider)	20b.	2500000
	(c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities	held	for investment		
	(itemize on rider or attach Federal Schedule D)			20c.	
	(d) Income from assets included on line 3 of Schedule D			20d.	
	(e) Add lines 20a through 20d inclusive			20e.	3750000
	(f) Deductions directly or indirectly attributable to investment income (attach	list) (s	see instructions)	20f.	750000
	(g) Balance (line 20e less line 20f)			20g.	3000000
	(h) Interest on bank accounts included in income reported on line 20d	20h.			
21.	New York City net operating loss deduction apportioned to investment income			21.	8448
22a.	Investment income (line 20g less line 21)			22a.	2991552
	Investment income to be allocated (see instructions)				2991552
	Business income to be allocated (line 18 or line 19 less line 22b)				30407941
	Allocated investment income (line 22b multiplied by: 83.5500 % - Schedule D, I				2499393
	Allocated business income (line 23 multiplied by: 43.4800 % - Schedule H, I				13220844
	If the amount on line 25a is not correct, enter correct amount here and explain				
26.	Total allocated net income (line 24 plus line 25a or line 25b (enter at Schedule	A, lir	ne 1))	26.	15720237



30231891

ATTACH ALL PAGES OF FEDERAL RETURN

Form NYC-3L - 2018 N	AME:			EIN:			Page 4
SCHEDULE C	Subsidiary Capit	tal and A	Allocation				
A	4	В	С	D	E	F	G
DESCRIPTION OF S	UBSIDIARY CAPITAL	% of Voting	Average	Liabilities Directly or In-	Net Average Value	Issuer's	Value Allocated
LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	Stock Owned	Value	directly Attributable to Subsidiary Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)
XYZ and Company	22-3344556	100 %	1000000	5000000	5000000	50 %	2500000
					0		0
					0		0
1. Total Cols C, D and I	E (including items on ride	er) 1 .	1000000	5000000	5000000		
2. Total Column G - Allo	ocated subsidiary capital	I: Transfer	this total to Sch	edule A, line 5		2.	2500000

SCHEDULE D Invest	ment Ca						
Α	В	С	D	E	F	G	н
DESCRIPTION OF INVESTMENT	No. of Shares	Average	Liabilities Directly or	Net Average Value	Issuer's	Value Allocated	Gross Income
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	or Amount of Securities	Value	Indirectly Attributable to Investment Capital	(column C minus column D)	Allocation Percentage	to NYC (column E x column F)	from Investment
ABC Corp	100000	25000000	3000000	22000000	90.00 %	19800000	1220000
LMS corp	50000	6000000	2000000	4000000	80.00	32000000	1280000
1. Totals (including items on rider) 1.		85000000	23000000	62000000		51800000	2500000
2. Investment allocation percentage (line 1G of	ercentage point) 2.	83.55 %					
3. Cash - (To treat cash as investment capital, you must include it on this line.)	3.						
4. Investment capital (total of lines 1E and	d 3E - enter o	on Schedule E, li	ne 10) 4.	62000000			

SCHEDULE E Computation and Allocation of Capital

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

\checkmark	- Annually	- Semi-annually	- Quarterly	COLUM		LUMN B		COLUMN C	
	- Monthly	- Weekly	- Daily	Beginning		d of Year		Average Value	
1.	Total assets f	from federal return	,	27380	1800	560500183	1.	417150992	
2.	Real property	2000000							
3.							3.	397150992	
4.	Real property and marketable securities at fair market value 20000000 20000000 4.							2000000	
5.			4)				5.	417150992	
6.		•	,	20006	62400	493411479	6.	346736940	
		· · · ·	e 5 less column C, line 6)				7.	70414052	
	8.		edule C, column E, line 1)						
	 Business and investment capital (line 7 less line 8) (see instructions)								
	10. Investment capital (Schedule D, line 4) <i>(see instructions)</i>								
			less line 10)						
			apital (line 10 x <u>83.55</u>						
	13		bital (line 11 x 49.04						
	14								-
12. Allocated investment capital (line 10 x 83.55% from Schedule D, line 2)								79.49	%
		SCHEDULE F	Certain Stock	holders					
	Inc	lude all stockholders owning in exc	ess of 5% of taxpayer's issued capita	I stock who receive	d any compensation, includir	g commissions.			
		Name, Country and US Zip	Code (Attach rider if necess	ary) S	Social Security Number	Official Title	,	Salary & All Other Compensati Received from Corporation (If none, enter "0")	
		lan	e Doe 10022		987-65-4321	President		4500400	

Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")
987-65-4321	President	4500400
547-88-7878	C00	400000
	987-65-4321	987-65-4321 President

1. Total, including any amount on rider. (Enter on Schedule A, line 28) 1.

ATTACH ALL PAGES OF FEDERAL RETURN

NAME:

EIN:

SCHEDULE G Locations of Places of Business Inside and Outside New York City

All taxpayers must complete Schedule G, Parts 1 and 2.

Com	plete Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties	
NUMBER AND STREET								
59 Maiden Lane				Design	25	3500000	Design	
CITY	STATE	ZIP	2000000	Design	23	3300000	Design	
NY	NY	10038						
NUMBER AND STREET								
CITY	STATE	ZIP	_					
NUMBER AND STREET								
CITY	STATE	ZIP	_					
NUMBER AND STREET								
CITY	STATE	ZIP	-					
Total 20000		000		25	3500000			

Part 2 - List location fe	or each place of	business OU	ITSIDE New York City	(see instructions; attach rider if n	ecessary)			
Complete	Address		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties	
NUMBER AND STREET								
36 Any Street			1000000	Sales	25	2500000	Sales	
CITY	STATE	ZIP	1000000	Gales		2000000	Culoo	
Boomtown	CA	90062						
NUMBER AND STREET								
50 Commonwealth Ave			500000	Sales, Office	15	327055	Various	
CITY	STATE	ZIP	300000				t ano ao	
Boston	MA	12345						
NUMBER AND STREET								
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
Total 1500			000		40	2827055		

SCHEDULE H Business Allocation - see instructions before completing this schedule

Taxpayers who do not allocate business income outside New York City must enter 100% on Schedule H, line 7; Schedule B, line 25b and Schedule A, line 29.

Taxpayers who allocate business income both inside and outside New York City must complete Schedule H and enter percentage from Schedule H, line 7, on Schedule B, line 25a and Schedule A, line 29.

		COLUMN A - NEW YORK CI	тү с	OLUMN B - EVERYWHERE
	Receipts in the regular course of business from:			
1.	Sales of tangible personal property1.		1.	
2.	Services performed	1500000	2.	4000000
3.	Rentals of property		3.	
4.	Royalties4.		4.	
5.		5000000	5.	6000000
6.	Total6.	2000000	6.	4600000
7.	Business Allocation Percentage (line 6, column A divided by line 6, column B round	ercent.		
	If using Schedule I, enter percentage from Part 1, line 8 or Part 2, line 2. See instru		43.48 %	



Form	n NYC-3L - 2018	N	AME:		_ EIN:		Page 6
S	CHEDU	LE	Business Allocation for Avia	tion Corp	orations and Corporation	ns Operating Ves	ssels
Pa	art 1 Busir	iess a	llocation for aviation corporations				
						OR THE YEAR	
1.	Aircraft arriva	le and	departures	4	COLUMN A - NEW YORK CITY	COLUMN B - EVERY	WHERE
1. 2.			entage (column A divided by column B)				%
	-	-	led				/0
4.			entage (column A divided by column B)				%
5.	•						
6.	New York City	/ perce	entage (column A divided by column B)				%
7.	Total of lines	2,4 an	d 6			_	%
8.			line 7 divided by three rounded to the nearest on		of a percentage point) (enter on Scheo	Jule H, line 7) 8.	%
Pa	art 2 Busine	ess all	ocation for corporations operating vess	els in forei	gn commerce		
					COLUMN A - NEW YORK CITY TERRITORIAL WATERS	COLUMN B - EV	/ERYWHERE
1.	Aggregate nu	mber o	of working days	1.			
2.	Allocation perce	entage (column A divided by column B rounded to the near	est one hundr	edth of a percentage point) (enter on S	chedule H, line 7) 2 .	%
s	CHEDUL	ЕJ	The following information must be entered	for this retur	n to be complete. (REFER TO INSTRUCT		THIS SECTION.)
1a.			al business activity _Design		· · · · · · · · · · · · · · · · · · ·		
1b.	Other significa	ant busi	ness activities (attach schedule, see instruction	ns)			
2.			ing corporation, if different from name entered				
3.			cluded in a consolidated federal return?	1 0 ==			
			s name		EIN		
4.			nember of a controlled group of corporations a		enter here and on p	age 2, line 25	
4.			lusion by reason of paragraph (b)(2) of that see			Yes	□n0
	If "YES", give	commor	parent corporation's name, if any		EINenter here and on pa	age 2 line 27	
5.			enue Service or the New York State Departmer		and Finance		_
	corrected any	taxable	e income or other tax base reported in a prior y	ear, or are yo	ou currently under audit?	Yes	; ∐ло
	If "YES", by w	hom?	✓ Internal Revenue Service	Sta	ate period(s): Beg.: 1/1/2016	End.: 12/31/2016	
			New York State Department of Taxation and Finar		ate period(s): Beg.:	End.:	DDYY
6.			5, has Form(s) NYC-3360 (Report of Federal/S	tate Change i	n Tax Base) been filed?	_	
	Only applicab	le for ye	ears prior to 1/1/15. For years beginning on or a	after 1/1/15, f	ile an amended return. (see instructi	ons) YES	s 🗌 NO
7.			ake any payments treated as interest in the comp				
			or in the aggregate, more than 50% of the con ng (if more than one, attach separate sheet)				s 🗌 NO
	•		:				
					SN/EIN:		
			r: Total Indebtedness to sharehold				
8.			a member of a partnership or joint venture dur dule listing name(s) and Employer Identificatio			YES	S []NO
	9.		y time during the taxable year, did the corporation ed in NYC or a controlling interest in an entity c				s 🗌 NO
_	10		YES" to 9, attach a schedule of such property, ir	ndicating the r	nature of the interest and including the	e street	
			dress, borough, block and lot number. as any NYC real property (including a leasehold i	nterest) or co	ntrolling interest in an entity owning N	YC real	
		pro	operty acquired or transferred with or without co	onsideration?		YES	; 🗌 NO
			as there a partial or complete liquidation of the			1 1	
		,	is 50% or more of the corporation's ownership transferre	•		· ·	
	11		S" to 10b, 10c or 10d, was a Real Property Tra		· · · ·	YES	s LINO
	12		D" to 11, explain:				
	11 12 13 14		the corporation have one or more qualified sul				s 🗌 no
			S": Attach a schedule showing the name, addre			Iner	
	14		the number of Fed K1 returns attached:		· · · · ·		
=		. Does	this taxpayer pay rent greater than \$200,000 f	or any premis	ses in NYC in the borough of Manha	ttan south of	
		96th	Street for the purpose of carrying on any trade,	business, pr	otession, vocation or commercial ac	tivity? [✔] YES	s 🗌 no

Please enter Employer Identification Number which was used on the Commercial Rent Tax Return:

16. If "YES", were all required Commercial Rent Tax Returns filed?.....

□ NO

EIN:

SCHEDULE K Federal Return Information

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

Enter on lines 1 through 10 in the Federal Amount column the amounts reported on your federal Form 1120S. (See instructions)

Fec	leral 1120S	▼ Federal Amount ▼		
1.	Dividends	2.480.000		
	Interest income	2.500.000		
3.	Capital gain net income			
	Other income	420.200		
	Total income	40,989,850		
6.	Bad debts			
7.	Interest expense	120,100		
	Other deductions	20,140,029		
	Total deductions	58.480.707		
	Net operating loss deduction			

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

	rtify that this return, including any accompany e the Dept. of Finance to discuss this						mail Address: Done.com
SIGN HERE:	Signature of officer		Title CFO	-	Date 03/15/19		Preparer's Social Security Number or PTIN
	Preparer's signature	Preparer's printed name Della Street		Check if self- employed 🖌	Date 03/10/20	019	1 2 3 • 4 5 • 6 7 8 9
	DS Accountants	300 First Avenue, NY, NY			10011		Firm's Employer Identification Number
	▲ Firm's name (or yours, if self-employed)	▲ Address			▲ Zip Code		

MAILING INSTRUCTIONS

ATTACH COPY OF ALL PAGES OF YOUR FEDERAL TAX RETURN 1120S.

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

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

The due date for the calendar year 2018 return is on or before March 15, 2019.

For fiscal years beginning in 2018, file on or before the 15th day of the 3rd month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

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

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

Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933

RETURNS CLAIMING REFUNDS

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



T-S-CORP CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS 2018

ATTACH TO FORM NYC-1, NYC-3A, NYC-3L, NYC-4S OR NYC-4SEZ

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

SPECIFIC LINE INSTRUCTIONS PART I not include it on line 19, but enter it on Part II Line cluded in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-20. Line 9 - If the calculated value for line 9 is neg-ATT-S-Corp is for the reporting corporation. For ative, enter 0. Line 20 - If the Domestic Production Activities any other member of the combined group, enter Deduction has not been taken on the corporate Line 10 - The capital loss carryover from prior on Form NYC-3A/B, Schedule B, line 1, in the level, or if the corporation is not eligible to take years that may be used in the current tax year column for this corporation. If there is only one the deduction, leave line 20 blank. for City purposes. This amount may not exceed other member of the combined group, enter on the value on line 9. Form NYC-3A, Schedule B Column B, line 1. For PART III members of a Combined Group included in an Line 11 - Subtract Line 10 from Line 9. Line 22 - Federal Taxable Income: Calculate NYC-1A, this form NYC-ATT-S-CORP must be the value of Part I. Line 14 minus Part II. Line 21 attached to the Form NYC-1 for each Subchap-PART II and enter here and on Schedule B, Line 1 of ter S corporation included in the combined Line 19 - If the Domestic Production Activities Deyour form NYC-1, NYC-3L, NYC-4S, or NYCgroup. duction has been taken on the corporate level, do 4SEZ. For members of a Combined Group inor FISCAL YEAR beginning For CALENDAR YEAR 2018 and ending Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ EMPLOYER IDENTIFICATION NUMBER 1 WORK 2018 GCT TC FOUR 0 0 0 0 0 0 0 9 PART I - ADDITIONS TO ORDINARY BUSINESS INCOME From Federal Form 1120S -17490947 Ordinary business income (loss)..... Schedule K, Line 1 1. 1. Net rental real estate income (loss) 2. 2. Schedule K. Line 2 3. Schedule K, Line 3c 3. Other net rental income (loss)..... 2500000 4. 4. Interest income..... Schedule K. Line 4 2480000 5. 5. Ordinary dividends Schedule K, Line 5a 6. 6. Schedule K, Line 6 Royalties 7. Net short-term capital gain (loss) Schedule K, Line 7 7. 8. Net long-term capital gain (loss) Schedule K, Line 8a 8. 9. 9 Sum of lines 7 and 8 See Instructions 10. 10. Capital Loss Carryover See Instructions See Instructions 11 11. Net Capital Gain..... Net Section 1231 gain (loss) Schedule K, Line 9 12. 12. 13500000 13 13. Other income (loss)..... Schedule K, Line 10 TOTAL ADDITIONS 14. 1109153 (Sum of lines 1 through 6 plus lines 11 through 13) PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME Make applicable adjustments for C Corporation treatment of items 15 through 21 15. Section 179 deduction..... 15. Schedule K, Line 11 120100 16 16. Contributions..... Schedule K, Line 12a 340 17. 17. Investment interest expense Schedule K, Line 12b 18. Section 59(e)(2) expenditures..... Schedule K, Line 12c(2) 18. 19. Other deductions (do not include 320210 See Instructions 19 Domestic Productions Activities Deduction)..... 20. Domestic Production Activities Deduction (If deducted at corporate level) See Instructions 20 21. TOTAL DEDUCTIONS

 (Sum of lines 15 through 20)
 21. 440650

 PART III - CALCULATION OF FEDERAL TAXABLE INCOME

 22. Federal Taxable Income
 See Instructions

 22. 668503

CLAIM FOR REAP CREDIT APPLIED TO BUSINESS, 201 GENERAL AND BANKING CORPORATION TAXES

ATTACH TO FORM NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A

For CALENDAR YEAR 2018 or FISCAL YEAR beginning ____

2018 and ending

USE FORM NYC-9.6 IF YOU ARE FILING A CLAIM FOR EITHER A REAL ESTATE TAX ESCALATION CREDIT OR AN EMPLOYMENT OPPORTUNITY RELOCATION COSTS CREDIT. USE FORM NYC-9.8 IF YOU ARE FILING A CLAIM FOR THE LOWER MANHATTAN REAP CREDIT (LMREAP). IF YOU ARE FILING A CLAIM FOR A SALES TAX CREDIT, YOU MUST USE FORM NYC-9.5 FOR THE APPROPRIATE PRIOR YEAR. SEE INSTRUCTIONS.

✓ Find of Type	
Name as shown on NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A	EMPLOYER IDENTIFICATION NUMBER
WORK 2018 GCT TC FOUR	
Type of Business: Check one: COMMERCIAL INDUSTRIAL	
Corporation Tax year for which claim is made: Date ended: month:	3 1 1 9 0 0

Form NYC-9.5 must be attached to and submitted with Business Corporation Tax Return (Form NYC-2), Combined Business Corporation Tax Return (Form NYC-2A), General Corporation Tax Return (Form NYC-3L), Combined General Corporation Tax Return (Form NYC-3A), Banking Corporation Tax Return (Form NYC-1) or Combined Banking Corporation Tax return (Form NYC-1A) in order to claim the REAP credit.

Relocation and Employment Assistance Program (REAP) Credit

Drint or Type

If you have carryover credits from preceding years, complete the carryover schedule below regardless of whether you will carry over credits to the current year. Enter in column B (the applied column) the amount applied to each carryover year until the total applied agrees with the amount on line 6.

NONREFUNDABLE CREDIT APPLIED AGAINST BUSINESS CORPORATION TAX, GENERAL CORPORATION TAX OR BANKING CORPORATION TAX - SEE INSTRUCTIONS.

1. Current year's tax less the UBT Paid Credit (see instructions)1.	1,393,116	50
 Computation of current year's credit: (number of eligible aggregate employment shares: X the applicable amount (see instructions)) If line 2 is greater than line 1, enter the difference and skip lines 4 through 7. Transfer amount 	1,000	
on line 1 to line 9 (see instructions)		
4. If line 2 is less than line 1, enter the difference. Complete carryover schedule below	1,392,116	
5. Total carryover credits from prior taxable years (line 8f, column A below)		
6. Amount of carryover credit that may be carried over to the current year.Enter lesser of line 4 or line 56.		
 Total allowable credit for current year. Sum of the current year credit plus the applicable carryover from prior years. Add lines 2 and 6. Go to line 9 7. 	1,000	

REAP carryover schedule	COLUMN A	COLUMN B	COLUMN C CARRYOVER TO NEXT YEAR (column A minus column B)	
You may not carry over the 5th preceding year's credit to next year.	CARRYOVER TO CURRENT YEAR (unused credit)	Applied		
8a. Carryover from 5th preceding year 8a.				
8b. Carryover from 4th preceding year 8b.				
8c. Carryover from 3rd preceding year 8c.				
8d. Carryover from 2nd preceding year 8d.				
8e. Carryover from 1st preceding year 8e.				
8f. Total				
	·			

1,000

1,000

REFUNDABLE CREDIT APPLIED AGAINST BUSINESS CORPORATION TAX, GENERAL CORPORATION TAX OR BANKING CORPORATION TAX

 COMPUTATION OF REFUNDABLE CREDIT Number of eligible aggregate employment shares: _____

TOTAL OF NONREFUNDABLE AND REFUNDABLE CREDITS



CLAIM FOR BIOTECHNOLOGY CREDIT APPLIED TO BUSINESS AND GENERAL CORPORATION TAXES

ATTACH TO FORM NYC-2, NYC-2A, NYC-3L OR NYC-3A YOU MUST ATTACH YOUR CERTIFICATE OF TAX CREDIT TO THIS FORM. NO CREDIT WILL BE ALLOWED WITHOUT THE CERTIFICATE.

For CALENDAR YEAR 2018 or FISCAL YEAR beginning			2018 and ending	
Name as shown on NYC-2, NYC-2A, NYC-3L or NYC-3A:		EMPLOYER IDENTIFICATION NUMBER		
WORK 2018 GCT T	C FOUR			
Corporation tax year for which claim is made. Date ended:	December	2018 YEAR	FEDERAL BUSINESS CODE	

COMPUTATION OF CREDIT

1.	Available Credit1.	1,500	
2.	Enter your Business Corporation Tax or General Corporation Tax from Form NYC-2, Sch. A, line 4 or Form NYC-2A, Sch. A, line 6; Form NYC-3L, Sch. A, line 6 or Form NYC-3A, Sch. A, line 8	1,393,116	
3.	Tax Credits claimed before Biotechnology Credit		
	Subtract line 3 from line 24.	1,393,116	
	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) 5 .	3,500	
6.	Limitation - Subtract line 5 from line 4. If line 5 is greater than line 4, enter "0" on line 66.	1,389,616	
	Enter the lesser of line 1 and line 6 7.	1,500	
	Amount of unused credit to be refunded or credited (line 1 less line 7)		
	Add lines 7 and 8 (enter here and Form NYC-2, Sch. A, line 10 or Form NYC-2A, Sch. A, line 12; Form NYC-3L, Sch. A, line 10b or Form NYC-3A, Sch. A, line 12b		

INSTRUCTIONS

GENERAL INFORMATION

Section 11-604(21) of the New York City Administrative Code provides a refundable biotechnology credit with respect to the General Corporation Tax for tax years beginning on or after January 1, 2010 and before January 1, 2020 to certain emerging technology companies for certain costs and expenses incurred. Section 11-654(21) of the New York City Administrative Code provides a corresponding refundable biotechnology credit with respect to the Business Corporation Tax for tax years beginning before January 1, 2020.

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

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

The Certificate of Tax Credit covering expenses incurred in calendar year 2018 will indicate the credit available for the tax year that includes December 31, 2018. **Example:** Taxpayer A files on a fiscal year basis with a tax year beginning April 1, 2018 and ending March 31, 2019. A Certificate of Tax Credit issued on or before February 16, 2019 will indicate the credit that may be claimed on the return covering the tax year ending March 31, 2019.

SPECIFIC LINE INSTRUCTIONS

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

Line 3 - Enter the total amounts of credits claimed on Form NYC-2, Sch. A, lines 5, 7, 8, 9 and 11 or Form NYC-2A, Sch. A, lines 7, 9, 10, 11 and 13; Form NYC-3L, Sch. A, lines 7, 9a, 9b, 10a and 10c or Form NYC-3A, Sch. A, lines 9, 11a, 11b, 12a and 12c.

Department of Finance	.12

CLAIM FOR BEER PRODUCTION CREDIT ATTACH TO FORM NYC-2A, NYC-2, NYC-3A OR NYC-3L THIS CREDIT IS ONLY AVAILABLE TO THOSE PRODUCING BEER, NOT OTHER ALCOHOLIC BEVERAGES.

		For CALENDAR YEAR 2018 or FISCAL YEAR beginning		2018 and ending			
		Name as shown on NYC-2A, NYC-2, NYC-3A or NYC-3	BL: E	Employer Identification Nu			Business Code:
		WORK 2018 GCT TC FOUR		0 0 0 0 0 0		9 5 4	1 3 2 0
		Affiliate Name:	E L	Employer Identification Nu			
		NYC form filed (check appropriate box):					
			General Corporation Tax				
		NYC-2A or NYC-2	NYC-3A or VC-	3L			
	CHEDULE A - EL	IGIBILITY is credit as a corporation that earned the credit (not	as a corporate partner in a	a partnership)?		VES	
<u> </u>	If YES, proceed to I					¥ 120	
В.	Are you registered as a distributor under Tax Law Article 18? 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						
	ne of Registered Dist	tributor	EIN of Registered Distril			e Number of Regis	stered Distributor
Be	eer Dealer		15-1234567	7	76543	321	
C.	If YES, complete Se	d you produce 60 million gallons or less of beer in N chedules B and C. do not qualify for this credit for this tax year.	ew York State? (See Eligi	bility in the instructions).	TES	NO
SC	CHEDULE B - CO	OMPUTATION OF CREDIT FOR BEER P		YORK CITY IN TH	IIS TAX	-	-
		A - Beer production facility's phy	ysical address			B - Total gallor	ns of beer
		150 Broadway, New York	NY 10001			51000	00
Tot	al from additional s	heet(s)					
1.	Add column B amo	unts			1. 51	0000	
2.	Enter the lesser of I	line 1 or 500,000			2. 50	0000	
3.	Subtract 500,000 fr	om line 1 (if less than zero, enter zero)			3. 10	000	
4.		line 3 or 15,000,000			10	000	
5.		00,000 gallons (multiply line 2 by 0.12: see instruction			00	000	
6.		inder of the beer produced up to additional 15,000,0	,		0.0	6	
7.		produced in New York City (add lines 5 and 6)		- /		386	
		IPUTATION OF TAX CREDIT USED, REFUNE					(Cao Inatr)
					10	393116	(See instr.)
8.		dits				500	
9.		before this credit			4.0	390616	
		ı line 8			.10.	590010	
11.		ar minimum tax (from Form NYC-2, Sch. A, line 3 or . A, line 4 or Form NYC-3A, Sch. A, sum of lines 4 a				500	
12.	Limitation (subtract	line 11 from line 10; if line 11 is greater than line 10,	, enter "0" on line 12)		. 12.	87116	
		line 7 and line 12			60)386	
14.	Amount of unused	credit to be refunded or credited (line 7 less line 13)			.14.		
	Add lines 13 and 14	4. Enter here and on Form NYC-2A, Schedule A, lin edule A, line 12c or Form NYC-3L, Schedule A, line	ne 13; Form NYC-2, Sched	lule A, line 11;	60)386	

GCT Test Case Five

Taxpayer name BWD 2018 GCT TC FIVE		
EIN	00-000007	
Primary Form	NYC-4S	
Associated Form(s)	NYC-ATT-S-CORP, NYC-NOLD-GCT	
Attachments	Alternative Tax Calculation	
Purpose of test	Form NYC-4S with associated forms	
Other instructions	None	

		$\mathbf{NYC} = 45$	GENERAL	LORPU	JRAIIU	N IAA	KEIUKN P	2018
		Department of Finance	To be filed by S Corpora	tions only. All C	Corporations mus	st file Form NYC	-2, NYC-2S or NYC-2A	
			For CALENDAR YEAR	2018 or FISCAL Y	EAR beginning	1/1	2018 and ending 12/31/18	
		Name			Name		Taxpayer's Email Address:	
		BWD 2018 GCT T	C FIVE		Change	none@nc	ne.com	
		In Care Of Fred Flintstone				EMPLO	OYER IDENTIFICATION NU	JMBER
		Address (number and street)			Address Change	00	• 0 0 0 0 0	0 7
		City and State	Zip Code	Country	(if not US)			
		New York	10038	,	(BUSINESS C	ODE NUMBER AS PER FEDE	RAL RETURN
		Business Telephone Number 212-555-8888	Date business began in I 01/01/2016	NYC Date busine	ess ended in NYC		3 2 1 9 0	0
		Final return	1		Filing	a 52- 53-week	taxable year	
		Special short period return	(See Instr.)		A pro-	forma federal	return is attached	
		Claim any 9/11/01-related	d federal tax benefits (see i	nst.)	Enter 2	2-character spec	cial condition code, if applicab	e (see inst.)
			he purpose of the amended r leral or state change, check th		IRS change	Dotor	of Final	
S	CHEDULE A	Computation of	Tax BEGIN WITH	SCHEDULES B TH	ROUGH E ON PAG	E 2. TRANSFER	APPLICABLE AMOUNTS TO S	
		nt being paid electronically w				A.	Payment Amou	int
1.		edule B, line 8)				.0885 1.		6470
2a.	•	edule C, line 7) <i>(see instr.</i>)				.0005 1.		1598
2b.	• •	tive Housing Corps. (see instr.			0	.0004 2b .		
2c.	Cooperatives - ente		BLOCK		LOT			
3a.		ockholders (from Schedu	I			161698		
3b.		instructions)				3b.		2320
4.		nstructions) - NYC Gros			11468259	4.		3500
5.		3b or 4, whichever is larg				5.		4700
6.		estimated tax for period for					12	000
		extension has been filed, e				6a.	· -	
	.,	extension has not been f				6h		
7.		ments (add lines 5 and 6						16700
8.		Prepayments Schedule,	,					18000
9.		' less line 8)	, ,	,				1300
10.	•	8 less line 7)						
11a.		ctions)						
11b.	•	(see instructions)						
11c.	Penalty for underpayr	ment of estimated tax (attach	n Form NYC-222)	11 c .				
12.		1b and 11c						
13.	1,2, (ine 10 less line 12)			_			1300
14.	Amount of line 13 to b	pe: (a) Refunded - 🗹 Direc	t deposit - fill out line	14c OR 🗋	Paper check	14a.		
		(b) Credited to 2019 es			ACCOUNT TY			
14C.	Routing 2 1 0 0	0 0 0 2 1 Account Number 15	002101266	Che		vings 🔲		
15.		ICE DUE (see instr.)				J		
16.		ederal tax return (see instr.)						
		ales from federal return				17	 114 [,]	68259
17. 19	-							05885
18.	Total assets from le	deral return					L	/0000
ш	I hereby certify that this return	CERTIFICATION O n, including any accompanying rider, i					ION mail Address:	
HER		inance to discuss this return w	-					
SIGN HERE	Officer's		Title:		Data	'F	Preparer's Social Security Nu	mber or PTIN
	signature:	Preparer's		Check if self-	Date:	[
RER'S	Preparer's signature:	printed nar	ne:	employed:		L	Firm's Employer Identificat	tion Number
PREPARER'S USE ONLY								
1 3	▲ Firm's name (or yours, if	f self-employed)	▲ Address		▲ Zin	Code		

DN

ATTACH COPY OF ALL PAGES OF YOUR FEDERAL TAX RETURN 1120S. SEE PAGE 2 FOR MAILING INSTRUCTIONS.

Form	n NYC-4S - 2018	NAME			EIN	F	Page 2
S	CHEDUL	E B Computation of NYC 1	axable Net Inco	ome			
1.	Federal taxable	e income before net operating loss deduc	ction and special dec	ductions (see instri	uctions)	1. 38610	
2.	Interest on fe	deral, state, municipal and other obli	gations not include	ed in line 1		2.	
3a.	NYS Franchise T	ax and other income taxes, including MTA tax	es, deducted on federal	l return (attach rid	er) <i>(see instr.)</i> 3	3a. 27594	
3b.	NYC General	Corporation Tax deducted on federa	al return <i>(see instru</i>	uctions)		3 b. 9000	_
4.		tion and/or adjustment (attach Form NYC-3					_
5.	Total (sum of	lines 1 through 4)				5. 75204	
6a.		net operating loss deduction (see instruction		a	2100		
6b.		and/or adjustment calculated under					
•		Iles (attach Form NYC-399 and/or NYC-3992				-	
6c.		ax refunds included in Schedule B, line 1	,			-	
7.		lines 6a through 6c)					
8.		come (line 5 less line 7) (enter on page	e 1, Schedule A, line	e T) (see instru	cuons)	8. 73104	
		E C Total Capital					
Basis	_	average value in column C. Check one. (Attack			1		
	- Annually	Semi-annually Qua		DLUMN A	COLUMN		
	- Monthly	- Weekly - Dai	y Begi	nning of Year	End of Yea	ar Average Value	;
1.	Total assets f	rom federal return	1.	4688476	36058	885 414718	1
2.		and marketable securities included in lir		50206		043 55125	
3.		2 from line 1			1	4092056	6
4.		and marketable securities at fair market va		180000	250	554 215277	7
5.		assets (add lines 3 and 4)			1	4307333	3
6.	-	(see instructions)		3242000	32424	454 3242227	7
7.		olumn C, line 5 less column C, line 6) (er		dule A, line 2a o	r 2b) <i>(see Instr.</i>)		6
s		E D Certain Stockholders		,			
Inclu	ude all stockhold	lers owning in excess of 5% of taxpayer	's issued capital sto	ck who received	any compensation	on, including commissions.	
		Name, Country and US Zip Code		Social Security	Official	Salary & All Other Compensation F	
		(Attach rider if necessary)		Number	Title	from Corporation (If none, ente	,
			Yogi Bear	321-65		FO 80849	
		S	tewie Griffin	987-65-	4321 CO	0 80849	
	Total in aludi					4	
1.		ng any amount on rider (enter on pag					5
			on must be ente	ered for this	return to be	complete	
1. 2		rincipal business activity: ation have an interest in real property located	in New York City? (see	instructions)		YES	ΝΟ√
3.		ttach a schedule of such property, including si		,			
	(b) V	Vas a controlling economic interest in this corpo	ration (i.e., 50% or more	e of stock ownershi	ip) transferred during		№ [
4.	Does the corpor	ation have one or more qualified subchapter s	subsidiaries (QSSS)?			YES 🗌 🛛 🛛	NO 🗸
		ES" Attach a schedule showing the name, add			ndicate whether		
5.		er of Fed K1 returns attached:					
6.		ver pay rent greater than \$200,000 for any pre					
		ne purpose of carrying on any trade, business					NO 🖌
7.		Il required Commercial Rent Tax Returns filed				YES 🗀 🛛 🛛	NO 🗸
		ployer Identification Number which was used					
		PREPAYMENTS CLAIMED ON SCH			DATE	AMOUNT	
	L	A. Mandatory first installment paid wi		s tax		3000	
		B. Payment with Declaration, Form			03/15/2017	3000	
		C. Payment with Notice of Estimated					
		D. Payment with Notice of Estimated					
		E. Payment with extension, Form N			03/16/2018	12000	
		F. Overpayment from preceding yea					
		G. TOTAL of A through F (enter on S	chedule A, line 8)			18000	
				INSTRUCTION			
		ALL RETURNS EXCEPT REFUND RETURNS		EMITTANCES		RETURNS CLAIMING REF	UNDS
		NYC DEPARTMENT OF FINANCE		C.GOV/ESER		NYC DEPARTMENT OF FINAN	
		GENERAL CORPORATION TAX P.O. BOX 5564	Mail Payment a			GENERAL CORPORATION TA P.O. BOX 5563	X.
		BINGHAMTON, NY 13902-5564		P.O. BOX 3933 ORK, NY 10008		BINGHAMTON, NY 13902-556	3
	I			STIX, INT 10008			

The due date for the calendar year 2018 return is on or before March 15, 2019. For fiscal years beginning in 2018, file on the 15th day of the third month after the close of fiscal year.

'ION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS

ATTACH TO FORM NYC-1, NYC-3A, NYC-3L, NYC-4S OR NYC-4SEZ

All federal Subchapter S Corporations must complete this schedule and include it when filing Form NYC-1, NYC-3A, NYC-3L, NYC-4S, or NYC-4SEZ. Amounts

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38610 See Instructions 22 22. Federal Taxable Income

Schedule K, Line 12b

Schedule K, Line 12c(2)

See Instructions

See Instructions

17. Investment interest expense

18. Section 59(e)(2) expenditures.....

Domestic Productions Activities Deduction)..... 20. Domestic Production Activities Deduction

(Sum of lines 15 through 20).....

(If deducted at corporate level)

PART III - CALCULATION OF FEDERAL TAXABLE INCOME

19. Other deductions (do not include

21. TOTAL DEDUCTIONS

17.

18

19

20

21

502369

565304



NET OPERATING LOSS DEDUCTION COMPUTATION 2018 GENERAL CORPORATION TAX

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

For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2018 and ending Print or Type 🔻 Name as shown on NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ: EMPLOYER IDENTIFICATION NUMBER 0 0 0 0 0 0 7 0 0 BWD 2018 GCT TC FIVE SCHEDULE A - NYC Net Operating Loss Deduction Schedule (NOLD) APPLICABLE COLUMN A -COLUMN B -COLUMN C -COLUMN D -COLUMN E -COLUMN F -COLUMN G -YEAR Tax Year Federal Taxable Amount from NYC-3A, NYC Net Operating Loss NYC Net Operating NYC Net Operating NYC Net Operating NYC-3L. NYC-4S Generated (attach rider for Loss Utilized Loss Expired Loss Remaining Income (Loss) Separate Return Limitation before NOL and or NYC-4SEZ special deductions (See instructions) Year (SRLY) Loss) A. NOL Carryforward from prior years

1. 20th preceding yr	1999					
2. 19th preceding yr	2000					
3. 18th preceding yr	2001					
4. 17th preceding yr	2002					
5. 16th preceding yr	2003					
6. 15th preceding yr	2004					
7. 14th preceding yr	2005					
8. 13th preceding yr	2006					
9. 12th preceding yr	2007					
10. 11th preceding yr	2008					
11. 10th preceding yr	2009					
12. 9th preceding yr	2010					
13. 8th preceding yr	2011					
14. 7th preceding yr	2012					
15. 6th preceding yr	2013					
16. 5th preceding yr	2014					
17. 4th preceding yr	2015					
18. 3rd preceding yr	2016	-800	-600	600		600
19. 2nd preceding yr	2017	-2000	-1500	1500		2100
20. 1st preceding yr	2018	38610	55204		2100	
21. Current year						

Note: Current Year's Net Operating Loss Utilized should be carried forward to NYC-3A or NYC-3L, Sch. B, Line 11 or NYC-4S, Sch. B, Line 6a or NYC-4SEZ, Sch.B, line 4.

Were there any special federal Net Operating Loss elections?

SCHEDULE B - Complete the Net Operating Loss Apportionment to Investment Income (if applicable)

IYC Net Operating Loss Apportionment To Investment Income				
DESCRIPTION	AMOUNT			
1. Investment Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 20g 1.				
2. Entire Net Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 18 or 19 plus line 11 2.				
3. Ratio: (Divide line 1 by line 2)				
4. Net Operating Loss (NYC-3A or NYC 3L, Sch. B line 11) 4.				
5. Net Operating Loss Apportionment to Investment Income (multiply line 3 by line 4 and enter on NYC-3A or NYC-3L, Sch. B line 21) 5.				

√NO

YES

GCT Test Case Six

Begins on the next page

Taxpayer name	BROO 2018 GCT TC SIX
EIN	00-000005
Primary Form	NYC-4SEZ
Associated Form(s)	NYC-ATT-S CORP
Attachments	None
Purpose of test	Form NYC-4SEZ with associated form
Other instructions	None

NOTE: For purposes of this test case only, the Federal Tax Return is a Form 1120S.

	NYC -4	S _{ez} gei	NERAL CO	DRPO	RAT	ION T	AX	RETURN 2	.0 <u>18</u>
	Department of Finance			-				C-2, NYC-2S or NYC-2A	
		For CAL	ENDAR YEAR 2018 or F	ISCAL YEAF	Rbeginning	1/1		2018 and ending <u>12/31/18</u>	
	Name BROO 2018	GCT TC SIX			Name Change	✓		Taxpayer's Email Address:	
	In Care Of	001 10 01/			0	none	e@no	ne.com	
	Fred Flintstone Address (number and street)				_	EMPLC	YER IDENTIFICATION NUI	MBER
	59 Maiden lane)			Address Change				<u>v v</u>
	City and State		Zip Code	Country (if not US)				5
	New York Business Telephone Numbe	r	10038	ite business b	egan in NYC			DDE NUMBER AS PER FEDER	_
	212-555-8888			1/01/2016	•			3 2 1 9 0 0)
	Final return				Filir	ng a 52- 53-	week ta	xable year	
	Special short peri	od return (See Instr.)			Ente	er 2-characte	r specia	I condition code, if applicable (see inst.)
	Final return Special short peri Amended return		the amended return is to nange, check the appropria		IRS chang	·	Date of Determi		
SCHEDULE A	Computation	n of Tax	BEGIN WITH SCH	EDULES B, L	INE 6 ON PA	GE 2. TRANS	SFER AP	PLICABLE AMOUNT TO SCHED	
A. Payment Amo	unt being paid electro	nically with this re	eturn				A.		
1. Net income (from Second	chedule B, line 6)	1.	43689			X .0885	1.	3866	
2. Minimum tax (See ir							2.	25	
3. Tax (line 1 or 2, wh		•					3.	3866	
4. First installment of									_
(a) If application for		•	•			<тт	. 4a.		
(b) If application for enter 25% of lin	extension has not e 3 <i>(see instruction</i>						. 4b.	967	
5. Total before prepay		-						4833	
 6. Prepayments (see 								3000	
 7. Balance due (line 5 	,							1833	
 8. Overpayment (line 									
					235		0.		
9a. Interest (see instruc					115				
9b. Additional charges					115				
9c. Penalty for underpa				-				050	
10. Total of lines 9a, 9b	and 9c						10.	350	
11. Net Overpayment (li	ne 8 less line 10)						11.		
12. Amount of line 11 to	be: (a) Refunded -	Direct depos	sit - <i>fill out line 10</i>	OR	🗌 Pape	r check	12a.		
	(b) Credited to	2019 estimate	d tax						
12c. Routing 2 1 0 0	0 0 0 2 1 Acco		266	Chec	ACC king 🔽	OUNT TYPE Savings	_		
13. TOTAL REMITTAN						•		2183	
14. Gross income	·							44214	
			LECTED OFF					ION	
I hereby certify that this retu	rn, including any accompanyi Finance to discuss this re	•					Firm's E	mail Address:	
ਤੂ Officer's	mance to discuss this fe			ะ การแน่ติแ0		_	F	Preparer's Social Security Nurr	ber or PTI
Bronororio	P	I reparer's		heck if self-	Date:		- [· · ·
		rinted name:	e	mployed:	Date:			Firm's Employer Identification	on Number
	if self-employed)	A	Address			Zip Code			
▲ Firm's name (or yours,	n sen-employea)								

NAME

EIN _

SCHEDULE B

1.	Federal Taxable Income before net operating loss deduction and special deductions 1.	
2.	State and local income and MTA taxes deducted on federal return (see instructions)	
3.	Total of lines 1 and 2 3.	
4.	New York City net operating loss deduction (see instructions) 4.	
5.	New York City and New York State income tax refunds included in line15.	
6.	Taxable net income. Line 3 less the sum of lines 4 and 5 (enter on page 1, Schedule A, Line 1)	

ADDITIONAL REQUIRED INFORMATION - See Instructions

1.	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
2.	If "YES", were all required Commercial Rent Tax Returns filed?	□ YES	☑ NO
	Please enter Employer Identification Number which was used on the Commercial Rent Tax Return:		
3.	Enter the number of Federal K1 returns attached: ²		

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return 1120S.

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

The due date for the calendar year 2018 return is on or before March 15, 2019.

For fiscal years beginning in 2018, file on or before the 15th day of the 3rd month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

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

REMITTANCES

RETURNS CLAIMING REFUNDS

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



S-CORP CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS 2018

ATTACH TO FORM NYC-1, NYC-3A, NYC-3L, NYC-4S OR NYC-4SEZ

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

SPECIFIC LINE INSTRUCTIONS PART I not include it on line 19, but enter it on Part II Line cluded in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-20. Line 9 - If the calculated value for line 9 is neg-ATT-S-Corp is for the reporting corporation. For ative, enter 0. Line 20 - If the Domestic Production Activities any other member of the combined group, enter Deduction has not been taken on the corporate Line 10 - The capital loss carryover from prior on Form NYC-3A/B, Schedule B, line 1, in the level, or if the corporation is not eligible to take years that may be used in the current tax year column for this corporation. If there is only one the deduction, leave line 20 blank. for City purposes. This amount may not exceed other member of the combined group, enter on the value on line 9. Form NYC-3A, Schedule B Column B, line 1. For PART III members of a Combined Group included in an Line 11 - Subtract Line 10 from Line 9. Line 22 - Federal Taxable Income: Calculate NYC-1A, this form NYC-ATT-S-CORP must be the value of Part I. Line 14 minus Part II. Line 21 attached to the Form NYC-1 for each Subchap-PART II and enter here and on Schedule B, Line 1 of ter S corporation included in the combined Line 19 - If the Domestic Production Activities Deyour form NYC-1, NYC-3L, NYC-4S, or NYCgroup. duction has been taken on the corporate level, do 4SEZ. For members of a Combined Group in-For CALENDAR YEAR 2018 ___ or FISCAL YEAR beginning ___ and ending Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ EMPLOYER IDENTIFICATION NUMBER 0 0 0 0 0 0 0 0 5 BROO 2018 GCT TC SIX PART I - ADDITIONS TO ORDINARY BUSINESS INCOME From Federal Form 1120S 42418 Ordinary business income (loss)..... Schedule K, Line 1 1. 1. 2. 2. Net rental real estate income (loss) Schedule K. Line 2 3. Schedule K, Line 3c 3. Other net rental income (loss)..... 71147 4. 4. Interest income..... Schedule K. Line 4 20000 5. 5. Ordinary dividends Schedule K, Line 5a 6. 6. Schedule K, Line 6 Royalties 78649 7. Net short-term capital gain (loss) Schedule K, Line 7 7. 8. Net long-term capital gain (loss) Schedule K, Line 8a 8. 78649 9. 9 Sum of lines 7 and 8 See Instructions 10. Capital Loss Carryover 10. See Instructions 78649 11 See Instructions 11. Net Capital Gain..... Net Section 1231 gain (loss) Schedule K, Line 9 12 12.

(Sum of lines 1 through 6 plus lines 11 through 13)

13. Other income (loss).....

TOTAL ADDITIONS

14.

PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME

Make applicable adjustments for C Corporation treatment of items 15 through 21 62935 15. Section 179 deduction..... 15 Schedule K, Line 11 16. 16. Contributions Schedule K, Line 12a 17. Investment interest expense Schedule K, Line 12b 17. 18. Section 59(e)(2) expenditures..... Schedule K, Line 12c(2) 18 19. Other deductions (do not include 502369 See Instructions 19 Domestic Productions Activities Deduction)..... 20. Domestic Production Activities Deduction (If deducted at corporate level) See Instructions 20 21. TOTAL DEDUCTIONS 565304 21 (Sum of lines 15 through 20)..... PART III - CALCULATION OF FEDERAL TAXABLE INCOME

Schedule K, Line 10

10000

603914

38610

13

GCT Test Case Seven

Taxpayer name	RMNI 2018 GCT TC SEVEN
EIN	00-000600
Primary Form	NYC-400
Associated Form(s)	None
Attachments	None
Purpose of test	Generic Form
Other instructions	None

Pepartment of Finance -400

ESTIMATED TAX BY BUSINESS CORPORATIONS 2019 AND SUBCHAPTER S GENERAL CORPORATIONS

For CALENDAR YEAR 2019 or FISCAL YEAR beginning <u>1/1/18</u>, and ending <u>12/31</u>

Name (If combined filer, give name of	reporting corporation) See Ir	nstructions Name Change	Taxpayer's Email Address
RMNI 2018 GCT TC SE	VEN		mm@none.com
In Care of			EMPLOYER IDENTIFICATION NUMBER
Mickey Mouse			
Address (number and street) 60 John St		Address Change	
City and State	Zip Code	Country (if not US)	BUSINESS CODE NUMBER AS PER FEDERAL RETU
New York, NY Business telephone number	Person to contact		
212-244-4444	10038		485320

Business C	Corporations of	only	X	General-Subch	napte	r S Corporations	s and C	Jualified Subcha	pter S	Subsidiaries only
NYC-2	NYC-2S	NYC-2A		NYC-3L		NYC-3A		NYC-4S		NYC-4SEZ

COMPUTATION OF ESTIMATED TAX

A. Pa	ayment	Amount included with form - Make payable to: NYC Department of FinanceA.	120,000	
1. Decla	aration of e	estimated tax for current year 1.	400,000	
2. Estim	nated Payr	nent Amount 2.	120,000	

MAILING INSTRUCTIONS: MAIL FORM TO: NYC DEPARTMENT OF FINANCE P.O. BOX 3922 NEW YORK, NY 10008-3922 Make remittance payable to the order of: **NYC DEPARTMENT OF FINANCE** Payment must be made in U.S.dollars, drawn on a U.S. bank. To receive proper credit, you must enter your correct Employer Identification Number on your declaration and remittance.

Payment Amount

2018

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**

GCT Test Case Eight

Taxpayer name	TREE 2018 GCT TC EIGHT
EIN	00-000008
Primary Form	NYC-EXT.1
Associated Form(s)	None
Attachments	None
Purpose of test	Generic Form
Other instructions	None

	Department of	of Finance	ХТ	LICATION Ension of	F '	ΤΙΜ	E T() FILE		2018
	🗌 Fir	nal Return - Check this box it	f you ł	have ceased operations	s.					
	PRINT	OR TYPE For CALENDAR YE	EAR 20	18 or Fiscal Year beginnin	1g	1/1				<u>1,2018_</u>
	Name (if	combined corporate filer, give name of rep	orting co	orporation)		Nam		EMPLOY		ION NUMBER
	TRE In Care o	E 2018 GCT TC EIGH	Т			Cha	inge	0 0	0 0 0 0	
		ke Skywalker								
	Unincorp	orated First Name		Last Name		Nam	ne 🦳		OR	
	Only	Individuals				Cha			IAL SECURITY PORATED BUSINES	NUMBER S-INDIVIDUALS ONLY)
		s address (number and street)				Add				
	39 City and s	Space Drive		Zin Codo	Count	Cha ry (if not US	Ŭ			
					Count	ry (II not US	<i>)</i>	BUSINESS COL	DE NUMBER AS PE	R FEDERAL RETURN
		Lon, OK S Telephone Number	E	TADD2 Email Address						
Tox Tupo		1-555-1212		email@email.c	com					
Тах Туре		Corporation Tax					incorr	orated B	usiness Ta	x (IIBT)
Business C Corporations	only	X General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only Subsidiaries only		Banking Subchapter S Corporations only		Part	tnership)		als /lember LLCs, or Trusts
NYC-2 NYC-2A NYC-2S		NYC-3L NYC-3A NYC-4S NYC-4SEZ		NYC-1 NYC-1A			′C-204 ′C-204		NYC-2 NYC-2 NYC-2	
a combi	ned re	x if the organization is a c eturn. If checked, attach for each member covere	a scl	hedule, listing the i						
Payment Info	rmatio	on								
For payment am	ount, r	refer to the tax form for th structions are available or					e exter		d. ent Amount _	
A. Payment		ount included with form. The payable to: <i>NYC Departi</i>	ment	of Finance		A.				
1. Current Year E	Estima	ted Tax				1.			1,	195,254
		exceeds \$1,000, enter 25 only for UBT and C Corj				2.				298,814
3. Total of lines 1	and 2	2				3.			1,	494,068
4. Total payment	s and (credits				4.				0
5. Balance due. S	Subtra	act line 4 from line 3				5.			1,	494,068

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:

31211891

Title (if an officer):

GCT Test Case Nine

Taxpayer name	EXT1 2018 GCT TC NINE
EIN	00-000006
Primary Form	NYC-245
Associated Form(s)	None
Attachments	None
Purpose of test	New Generic Form
Other instructions	None





APPLICATION FOR ADDITIONAL EXTENSION

BUSINESS, GENERAL AND BANKING CORPORATION TAXES

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

201

Print or Type:			
Name (if combined corporate filer, give name of reporting corporation - see instructions) Name			TAXPAYER'S EMAIL ADDRESS
EXT1 2018 GCT TC NINE		Change	ext1@none.com
In Care of			
Mike Angelo	EMPLOYER IDENTIFICATION NUMBER		
0			
		Address	
39 space drive		Change	BUSINESS CODE NUMBER AS PER FEDERAL RETURN
City and State	Zip Code	Country (if not US)	
Orion, OK	74002		5 4 1 3 2 0

CHECK THE TAX TYPE AND TYPE OF RETURN FOR WHICH THIS EXTENSION IS BEING FILED. CHECK ONLY ONE BOX FOR EACH.						
 Business Corporation Tax C Corporations only 	General Corporation Tax Subchapter S Corporations only	Banking Corporation Tax Subchapter S Corporations only				
 ☐ NYC-2 ☐ NYC-2A ☐ NYC-2S 	☑ NYC-3L □ NYC-3A □ NYC-4S □ NYC-4SEZ	□ NYC-1 □ NYC-1A				
The taxpayer named above requests an additional 3-month extension of time until $9 - 5_{DD} - 2 0 1 9_{YYYY}$ to file its tax return.						

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

All files lost in the fire.

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	. 73104	
2		
3		
4		
5	4700	
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:	Date:					
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	

31311891

NYC-EXT.1 - 2018

GCT Test Case Ten

Taxpayer name	ABC 2018 GCT TC TEN
EIN	00-000004
Primary Form	NYC-245
Associated Form(s)	None
Attachments	None
Purpose of test	New Generic Form
Other instructions	None





ACTIVITIES REPORT OF BUSINESS AND GENERAL CORPORATIONS

TO BE FILED ONLY BY CORPORATIONS DISCLAIMING LIABILITY FOR TAX. THE FILING OF THIS REPORT DOES NOT CONSTITUTE THE FILING OF A RETURN

Business Corporation - File Federal Form 1120, 1120C, 1120F, 1120-RIC, 1120-RIC 1120-RIT or 1120H

Check box if the corporation has ceased operations

Check this box if you claim an overpayment. Refund Amount: \$ ______

General Corporation - File Federal Form 1120S

Name:		Name	TAXPAYER'S EMAIL ADDRESS
ABC 2018 GCT TC TEN		Change	ext1@none.com
In Care of Bob Doe			EMPLOYER IDENTIFICATION NUMBER
Address (number and street): 633 Cross Wind Dr		Address Change	
City and State: Orion, OK	Zip Code: 74002		BUSINESS CODE NUMBER AS PER FEDERAL RETUR
Location of Executive or Main Office:			4 8 5 3 2 0
			NYC PRINCIPAL BUSINESS ACTIVITY
Date incorporated 1 = 1 = 2 0 1 5 under laws of			Farming

1. OFFICES AND OTHER PLACES OF BUSINESS IN NEW YORK CITY

LOCATION	NATURE OF ACTIVITY	DATE ESTABLISHED
60 John st, New York NY	farming	01/01/2015

2. OTHER OFFICES AND PLACES OF BUSINESS

LOCATION (CITY AND STATE)	NATURE OF ACTIVITY	DATE ESTABLISHED
Si633 Cross Wind Dr, Greenwood IN	Farming	01/01/2015

3. OFFICERS, AGENTS AND REPRESENTATIVES IN NEW YORK CITY

(Attach a full description of duties for each officer, agent or representative)

NAME	RESIDENCE ADDRESS	OFFICIAL TITLE	
Steve Mill	2020 Bay Ridge Pkwy, Brooklyn NY	CEO	

4. Number of employees in New York City 22 (give number, titles, and duties of each class on a rider)

5. The corporation is exempt from General Corporation Tax or Business Corporation Tax as

			_	_	
a)	an insurance corporation (attach copy of New York State Certificate of Authority)	. 5a.		\checkmark	NO
b)	a nonstock, nonprofit organization (see instructions)	5b.	YES	\checkmark	NO
6. Did the	corporation:				
a)	own or lease real property in New York City?	6a.	YES*	\checkmark	NO
b)	own or lease tangible personal property in New York City?	6b.	YES*	\checkmark	NO
c)	employ any other assets in New York City?	6c.	YES*	\checkmark	NO
d)	own merchandise located in New York City for sale?	6d.	YES*	\checkmark	NO
e)	own assets located in New York City which are leased to others?	6e.	YES*	\checkmark	NO
f)	perform any construction, erection, installation or repair work or other services in New York City?	6f.	YES*	\checkmark	NO
g)	file a New York State Franchise Tax Report? If "Yes," attach a copy of report	6g.	YES	\checkmark	NO
h)	file a New York State Activities Report (CT-245)? If "Yes," attach a copy of report	6h.	YES	\checkmark	NO
i)	regularly solicit business by representatives going into New York City?	6i.	YES*	\checkmark	NO
j)	participate in a partnership or joint venture doing business in New York City?	6j.	YES*	\checkmark	NO
	* If "Yes,"	attach s	schedule giving	full deta	ails.

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this report, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.					
Signature of	f Officer:	Title:	Date:		
	ALL RETURNS EXCEPT REFUND RETURNS	RETURNS CLAIMING REFUNDS	ENTER YOUR CORRECT	2018	
3081189 1	NYC DEPT. OF FINANCE, GENERAL CORPORATION TAX P.O. BOX 5564, BINGHAMTON, NY 13902-5564	NYC DEPT. OF FINANCE, GENERAL CORPORATION TAX P.O. BOX 5563, BINGHAMTON, NY 13902-5563	EMPLOYER IDENTIFICATION NUMBER	NYC-245	