

**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 [BTeFile@finance.nyc.gov](mailto:BTeFile@finance.nyc.gov).

## TEST CASES TO SUBMIT

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

Test Case	Taxpayer Name	EIN	Primary Form	Associated Forms
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	00-0000013 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	00-0000008	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 [BTFile@finance.nyc.gov](mailto:BTFile@finance.nyc.gov) indicating the forms sent as PDF attachments.
- Contact [BTFile@finance.nyc.gov](mailto:BTFile@finance.nyc.gov) if you desire to send additional test returns not covered in this test package.

## WHEN TO TEST

Testing for 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 [BTeFile@Finance.nyc.gov](mailto:BTeFile@Finance.nyc.gov). This email must include the test case(s) being submitted, and any deviation from the test data.

## **COMMUNICATING TEST RESULTS**

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

## **TEST ACKNOWLEDGMENT**

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

## **APPROVAL OF E-FILE SOFTWARE**

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

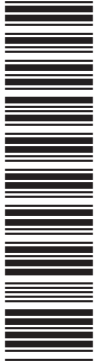
# GCT Test Case One

Begins on the next page

Taxpayer name	HIDE 2018 GCT TC ONE
EIN	00-0000012
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..

For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2/1/2018 2018, and ending 1/31/2019



PRINT OR TYPE	Name of reporting corporation HIDE 2018 GCT TC ONE		Name Change <input checked="" type="checkbox"/>		TAXPAYER'S EMAIL ADDRESS pmason@HideNSeek.com		
	In Care Of Perry Mason		Address (number and street) 32 Any Street		EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION 00-00000012		
	City and State Anytown, TX		Zip Code 77287	Country (if not US)		BUSINESS CODE NUMBER AS PER FEDERAL RETURN 311900	
	Business Telephone Number 301-555-1212		Date business began in NYC		NYC PRINCIPAL BUSINESS ACTIVITY Food Manufacturing		
	Name of parent of controlled group		Employer Id. No.:				
	CHECK ALL THAT APPLY						
<input type="checkbox"/> Final return		<input type="checkbox"/> Filing a 52- 53-week taxable year					
<input type="checkbox"/> Special short period return (See Instr.)		<input type="checkbox"/> Enter 2-character special condition code, if applicable (see inst.)		35			
<input checked="" type="checkbox"/> Claim any 9/11/01-related federal tax benefits (see inst.)							
<input type="checkbox"/> Amended return		If the purpose of the amended return is to report a federal or state change, check the appropriate box:		<input type="checkbox"/> IRS change		Date of Final Determination	
				<input type="checkbox"/> NYS change			

**SCHEDULE A Computation of Tax** - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

A. Payment		Amount being paid electronically with this return		A.		Payment Amount	
						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.			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.			6.	1,947,887	
7.	Minimum Tax for taxable corporations (from Schedule M, line 12) .....	7.			7.	3,575	
8.	Total combined tax - add line 6 and line 7 .....	8.			8.	1,951,462	
9.	UBT Paid Credit (attach Form NYC-9.7).....	9.			9.	2,600	
10.	Tax after UBT Credit (line 8 less line 9).....	10.			10.	1,948,862	
11a.	REAP Credit (attach Form NYC-9.5).....	11a.			11a.		
11b.	LMREAP Credit (attach Form NYC-9.8).....	11b.			11b.		
12a.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	12a.			12a.		
12b.	Biotechnology Credit (attach Form NYC-9.10).....	12b.			12b.	1,500	
12c.	Beer Production Credit (attach Form NYC-9.12) .....	12c.			12c.		
13.	Net tax after credits (line 10 less total of lines 11a through 12c).....	13.			13.	1,947,362	
14.	First installment of estimated tax for period following that covered by this return:	14a.			14a.		
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT .....	14b.			14b.	486,840	
	(b) If application for extension has not been filed and line 13 exceeds \$1,000, enter 25% of line 13	15.			15.	2,434,202	
15.	Net Tax (add lines 13 and 14a or 14b).....	16.			16.		
16.	Total Prepayments (see instructions).....	17.			17.	2,434,202	
17.	Balance due (line 15 less line 16) .....	18.			18.	(2,434,202)	
18.	Overpayment (line 16 less line 15).....	19a.			19a.		
19a.	Interest (see instructions) .....	19b.			19b.		
19b.	Additional charges (see instructions).....	19c.			19c.		
19c.	Penalty for underpayment of estimated tax (attach Form NYC-222)..	20.			20.		
20.	Total of lines 19a, 19b and 19c .....	21.			21.	(2,434,202)	
21.	Net overpayment (line 18 less line 20) .....	22a.			22a.		
22.	Amount of line 21 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 22c OR <input type="checkbox"/> Paper check	22b.			22b.		
	(b) Credited to 2019 estimated tax .....	23.			23.	2,434,202	
22c.	Routing Number	Account Number	ACCOUNT TYPE				
			Checking	<input type="checkbox"/>	Savings	<input type="checkbox"/>	

**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	
27.	Compensation of more than 5% stockholders as used in computation of line 3 (Sch. F, line 1, col. E) ..	27.	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 <u>2</u> Number of taxable Subsidiaries <u>2</u>	30.		

**PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 16	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax.....		
B. 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) .....		
H. 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 taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instructions.) .....	2.	\$	3,692,208
Total (line 1 plus line 2) .....	3.	\$	84,205,814
Statutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return).....	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.	\$	7,528,512
Business income to be allocated (line 6 minus line 7).....	8.	\$	5,096,360
Allocated investment income (line 7 x investment allocation % from Schedule D, line 5) .....	9.	\$	2,615,063
Allocated business income (line 8 x business allocation % from Schedule H, line 7) .....	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



**SCHEDULE B**

**Computation of combined entire net income**

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



**SCHEDULE B**

**Computation of combined entire net income**

	<b>COLUMN A</b> Reporting Corporation	<b>COLUMN B</b> Total Subsidiaries From NYC-3A/B	<b>COLUMN C</b> Subtotal Column A plus Column B	<b>COLUMN D</b> Intercompany Eliminations (attach rider)		<b>COLUMN E</b> 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.	300
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.	1,656,234
8.					8.	87,842,776
9a.	2,304,041		2,304,041	150,000	9a.	2,154,041
9b.		1,727,325	1,727,325		9b.	1,727,325
9c.	428,512		428,512		9c.	428,512
10.	35,000		35,000		10.	35,000
11.					11.	
12.					12.	
13.	1,125,000	150,000	1,275,000		13.	1,275,000
14.					14.	
15.	1,250,000	304,292	1,554,292		15.	1,554,292
16.	420,000	85,000	505,000	350,000	16.	155,000
17.					17.	7,329,170
18.					18.	80,513,606
19.					19.	
20a.	35,000	4,350,000	4,385,000		20a.	4,385,000
20b.	4,250,000	850,000	5,100,000		20b.	5,100,000
20c.	207,765	220,747	428,512		20c.	428,512
20d.	10,000	5,000	15,000		20d.	15,000
20e.					20e.	9,928,512
20f.	1,000,000	1,400,000	2,400,000		20f.	2,400,000
20g.					20g.	7,528,512
20h.	10,000	5,000	15,000		20h.	15,000
					21.	
					22a.	7,528,512
					22b.	7,528,512
					23.	72,985,094



**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 .....
- 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 .....



**SCHEDULE C Computation of combined subsidiary capital**

	<b>COLUMN A</b> Reporting Corporation	<b>COLUMN B</b> Total Subsidiaries From NYC-3A/B	<b>COLUMN C</b> Subtotal Column A plus Column B	<b>COLUMN D</b> Intercorporate Eliminations (attach rider)		<b>COLUMN E</b> 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 combined investment capital and investment allocation percentage**

1.	226,883,231	25,827,925	252,711,156		1.	252,711,156
2.	6,883,231	2,948,872	9,832,103		2.	9,832,103
3.	220,000,000	22,879,053	242,879,053		3.	242,879,053
4.	110,232,504	14,394,472	124,626,976		4.	124,626,976
5.					5.	51.3124 %
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.	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
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**SCHEDULE H** Computation of combined business allocation percentage

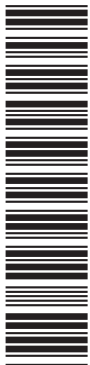
**RECEIPTS FACTOR**

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.) .....



<b>SCHEDULE H</b>		<b>Computation of combined business allocation percentage</b>				
	<b>COLUMN A</b> Reporting Corporation	<b>COLUMN B</b> Total Subsidiaries From NYC-3A/B	<b>COLUMN C</b> Subtotal Column A plus Column B	<b>COLUMN D</b> Intercorporate Eliminations (attach rider)		<b>COLUMN E</b> 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 %



**SCHEDULE M** Summary

			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 ( <i>see instructions</i> ).....	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.	21,970,185	
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 E) Enter here and on Schedule A, line 24. (See instructions).....	10.	49.6922 %	
11.	Number of Subsidiaries: .....	11.	<input type="text" value="2"/>	
Number of taxable subsidiaries with NYC gross receipts of:				
11a.	Not more than \$100,000: .....	11aa.	<input type="text"/>	X \$25 .....11ab.
11b.	More than \$100,000 but not over \$250,000:.....	11ba.	<input type="text" value="1"/>	X \$75 .....11bb.
11c.	More than \$250,000 but not over \$500,000:.....	11ca.	<input type="text"/>	X \$175 .....11cb.
11d.	More than \$500,000 but not over \$1,000,000:.....	11da.	<input type="text"/>	X \$500 .....11db.
11e.	More than \$1,000,000 but not over \$5,000,000:.....	11ea.	<input type="text"/>	X \$1500 .....11eb.
11f.	More than \$5,000,000 but not over \$25,000,000:.....	11fa.	<input type="text" value="1"/>	X \$3500 .....11fb.
11g.	Over \$25,000,000: .....	11ga.	<input type="text"/>	X \$5000 .....11gb.
12.	Minimum tax for taxable corporations (add lines 11ab through 11gb) (enter here and on Schedule A, line 7) ...	12.	3,575	



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

- 1a. New York City principal business activity
1b. Other significant business activities
1c. Trade name of reporting corporation
2. Have there been any changes in the composition of the group of corporations included in this Combined General Corporation Tax Return from the prior Tax Period?
3. Is only one subsidiary included in this return?
4. Is any member corporation also a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section?
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year...
6. If YES to question 5:
6a. For years prior to 1/1/15, has Form(s) NYC-3360 been filed?
6b. For years beginning on or after 1/1/15, has an amended return(s) been filed?
7. Did any member corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock?
8. Was any member corporation also a member of a partnership or joint venture during the tax year?
9. At any time during the taxable year, did any member corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property?
10. a) If YES to 9, attach a schedule of such property... b) Was any NYC real property... c) Was there a partial or complete liquidation... d) Was 50% or more of the owning corporation's ownership transferred...
11. If YES to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed?
12. If NO to 11, explain:
13. Does any member corporation have one or more qualified subchapter S subsidiaries?
14. Enter the number of Fed K1 returns attached:
15. Does any member corporation pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street...
16. If YES, were all required Commercial Rent Tax Returns filed?



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

SIGN HERE: Signature of officer Title Date

PREPARER USE ONLY

Preparer's signature Preparer's printed name Check if self-employed Date

Firm's name (or yours, if self-employed) Address Zip Code Preparer's Social Security Number or PTIN Firm's Employer Identification Number Firm's Email Address



**AFFILIATIONS SCHEDULE** (See Instructions)

**Part I General Information**

Corp. No.	Name and address of corporation		Employer Identification Number			
1.	Common parent corporation on federal return:	1.				
2.	Reporting corporation on NYC-3A:	2.				
3.	Affiliated corporations:	3.				
4.		4.				
5.		5.				
6.		6.				
7.		7.				
8.		8.				
9.		9.				
10.		10.				

**Part II Principal Business Activity, Voting Stock Information, Etc.**

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



**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       NO

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 space is required, please use this format 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       NO

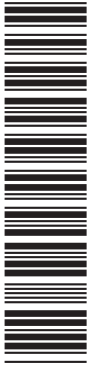
Complete this schedule for each corporation excluded from the Combined General Corporation Tax Return that (i) was included in the Combined General Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period 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 space is required, please use this format on a separate sheet and attach to this page.





For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2/1 2018, and ending 1/31/19

Name of Reporting Corporation:  HIDE 2018 GCT TC ONE	Employer Identification Number of parent corporation:  00 - 00000012
------------------------------------------------------------	----------------------------------------------------------------------------

**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 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 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 4, Column B
1.	392,978	49,273,677		
2.				
3.				
4.				
5a.				
5b.				
6a.				
6b.				
6c.	1,630,000	7,600		1,637,600
7a.				
7c.	7,603	178,987		186,590
9a.				
9b.		1,727,325		1,727,325
9c.				
10.				
12.				
13.		150,000		150,000
14.				
15.	300,000	4,301		304,301
16.		85,000		85,000
20a.	1,950,000	2,400,000		4,350,000
20b.		85,000		85,000
20c.	220,747			220,747
20d.		5,000		5,000
20f.	450,000	950,000		1,400,000
20h.		5,000		5,000



**SCHEDULE C** 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** 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 .....
- 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** Subsidiary capital

COLUMN 1		COLUMN 2		COLUMN 3		TOTAL
EIN	EIN	EIN				Copy to form NYC-3A Page 6, Column B
01-0000012	02-0000012					
NAME OF SUBSIDIARY	NAME OF SUBSIDIARY	NAME OF SUBSIDIARY				
SUB ABC GCT 2018	SUB DEF GCT 2018					
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

**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

**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)

**SCHEDULE F** Salaries and Compensation of certain stockholders

1.	128,917			1.	128,917
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**SCHEDULE H 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) .....



**SCHEDULE H** **Business 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.	
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







**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: <div style="border: 1px solid black; padding: 5px;"> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> - <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> </div>
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Name of Reporting Corporation:  HIDE 2018 GCT TC ONE	Employer Identification Number of Reporting Corporation: <div style="border: 1px solid black; padding: 5px;"> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> - <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> </div>
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**SCHEDULE C Subsidiary Capital Information**

A DESCRIPTION OF SUBSIDIARY CAPITAL <small>LIST EACH ITEM (USE RIDER IF NECESSARY)</small>		B <small>EMPLOYER IDENTIFICATION NUMBER</small>	C <small>% of Voting Stock Owned</small>	D <small>Average Value</small>	E <small>Liabilities Directly or Indirectly Attributable to Subsidiary Capital</small>	F <small>Net Average Value (column C minus column D)</small>	G <small>Issuer's Allocation Percentage</small>	H <small>Value Allocated to NYC (column E x column F)</small>
Foreign Co 1	N/A	00 %	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	
1. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) 1.			3,450,000	1,095,000	2,355,000			
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4 .....2.							2,250,000	

**SCHEDULE D Investment Capital Information**

A DESCRIPTION OF INVESTMENT <small>LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)</small>	B <small>No. of Shares or Amount of Securities</small>	C <small>Average Value</small>	D <small>Liabilities Directly or Indirectly Attributable to Investment Capital</small>	E <small>Net Average Value (column C minus column D)</small>	F <small>Issuer's Allocation Percentage</small>	G <small>Value Allocated to NYC (column E x column F)</small>
Corporation A	100000	15,000,000	800,000	14,200,000	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 this line (transfer to NYC-3A/B, schedule D, line 6) ..... 2.		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
Doug Doe	123-00-0016	CEO	1,294,635
Jane Doe	123-00-0017	CFO	1,009,528
Tom Doe	123-00-0018	COO	1,259,128
1. Total (transfer to NYC-3A/B, schedule F, line 1) .....			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	120,000	Food Manufacturing	50	5,300,000	Various
CITY STATE ZIP New York NY 10001					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....	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 Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 32 Any Street	80,000	Food Manufacturing	142	25,533,991	Various
CITY STATE ZIP Anytown TX 77287					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....	80,000		142	25,533,991	



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**

<p><b>PART I</b></p> <p><b>Line 9</b> - If the calculated value for line 9 is negative, enter 0.</p> <p><b>Line 10</b> - The capital loss carryover from prior years that may be used in the current tax year for City purposes. This amount may not exceed the value on line 9.</p> <p><b>Line 11</b> - Subtract Line 10 from Line 9.</p> <p><b>PART II</b></p>	<p><b>PART III</b></p> <p><b>Line 22 - Federal Taxable Income:</b> Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-1, NYC-3L, NYC-4S, or NYC-4SEZ. For members of a Combined Group included in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For</p>	<p>members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be attached to the Form NYC-1 for each Subchapter S corporation included in the combined group.</p>
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For CALENDAR YEAR \_\_\_\_\_ or FISCAL YEAR beginning \_\_\_\_\_ and ending \_\_\_\_\_

Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ HIDE 2018 GCT TC ONE	EMPLOYER IDENTIFICATION NUMBER 0 0 - 0 0 0 0 0 1 2
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**PART I - ADDITIONS TO ORDINARY BUSINESS INCOME**

	From Federal Form 1120S			
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.	
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.	11,510,387
14. <b>TOTAL ADDITIONS</b> (Sum of lines 1 through 6 plus lines 11 through 13) ....			14.	156,912,959

**PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME**

Make applicable adjustments for C Corporation treatment of items 15 through 21				
15. Section 179 deduction.....	Schedule K, Line 11		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. <b>TOTAL DEDUCTIONS</b> (Sum of lines 15 through 20).....			21.	123,500,916

**PART III - CALCULATION OF FEDERAL TAXABLE INCOME**

22. Federal Taxable Income .....	See Instructions		22.	33,412,043
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**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:  <div style="border: 1px solid black; padding: 2px; width: 80%; margin: 5px auto;">HIDE 2018 GCT TC ONE</div> Corporation tax year for which claim is made. Date ended: _____ <div style="display: flex; justify-content: space-around; width: 80%; margin: 0 auto;"> <span>MONTH</span> <span>YEAR</span> </div>	EMPLOYER IDENTIFICATION NUMBER <div style="border: 1px solid black; padding: 2px; display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">00</div> <div style="font-size: 20px; margin: 0 5px;">-</div> <div style="border: 1px solid black; padding: 2px; display: flex; gap: 5px;"> <span>0</span><span>0</span><span>0</span><span>0</span><span>0</span><span>0</span><span>1</span><span>2</span> </div> </div> FEDERAL BUSINESS CODE <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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**COMPUTATION OF CREDIT**

1. Available Credit.....	<b>1.</b>	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.....	<b>2.</b>	1,951,462	
3. Tax Credits claimed before Biotechnology Credit .....	<b>3.</b>	2,600	
4. Subtract line 3 from line 2. ....	<b>4.</b>	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) .....	<b>5.</b>	7,075	
6. Limitation - Subtract line 5 from line 4. If line 5 is greater than line 4, enter "0" on line 6. ...	<b>6.</b>	1,941,787	
7. Enter the lesser of line 1 and line 6. ....	<b>7.</b>	1,500	
8. Amount of unused credit to be refunded or credited (line 1 less line 7). ....	<b>8.</b>		
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) .....	<b>9.</b>	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
2. must have applied for the credit and received a Certificate of Tax Credit specifying the amount of credit the taxpayer is entitled to claim.

The Certificate of Tax Credit covering expenses incurred in calendar year 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.



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

▼ Name as shown on NYC-3L or NYC-3A HIDE 2018 GCT TC ONE	EMPLOYER IDENTIFICATION NUMBER <table style="width:100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">-</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">1</td> <td style="border: 1px solid black; width: 20px;">2</td> </tr> </table>	0	0	-	0	0	0	0	0	1	2
0	0	-	0	0	0	0	0	1	2		

**SCHEDULE A**

1a. Add total of amounts from Schedule B, line 10, for all partnerships with respect to which you are claiming a credit (see instructions) .....	1a.			
1b. Enter amount from Schedule C, line 9.....	1b.		0	
1c. Total of 1a and 1b. ....	1c.		0	

▼ FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCOME ▼

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	
4. UBT PAID CREDIT - Enter the lesser of line 1c and line 3 and transfer amount to Form NYC-3L, Schedule A, line 7 or Form NYC-3A, Schedule A, line 9 .....	4.			

▼ FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCOME PLUS SALARIES AND OTHER COMPENSATION ▼

5. Multiply line 1c by .3319 .....	5.		0	
6. Tax from Form NYC-3L or NYC-3A, Schedule A, line 3 .....	6.			
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 .....	7.		0	

**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: \_\_\_\_\_

▼ Name of partnership from which you received a distributive share or guaranteed payment (distributing partnership)	EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP <table style="width:100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px;"> </td> <td style="border: 1px solid black; width: 20px;"> </td> <td style="border: 1px solid black; width: 20px;">-</td> <td style="border: 1px solid black; width: 20px;"> </td> <td style="border: 1px solid black; width: 20px;"> </td> <td style="border: 1px solid black; width: 20px;"> </td> <td style="border: 1px solid black; width: 20px;"> </td> <td style="border: 1px solid black; width: 20px;"> </td> <td style="border: 1px solid black; width: 20px;"> </td> <td style="border: 1px solid black; width: 20px;"> </td> </tr> </table>			-							
		-									

1. Unincorporated business tax paid by distributing partnership (from Form NYC-204, Sch. A, line 23) ..	1.		5,000	
2. Credits taken by distributing partnership on its own return (from Form NYC-204, Schedule A, lines 20 and 22a through 22e) (see instructions) .....	2.		200	
3. Total of lines 1 and 2 .....	3.		5,200	
4. Your distributive share percentage with respect to the distributing partnership (from distributing partnership's Form NYC-204, Schedule C. Attach copy).....	4.		50.00	
5. Multiply line 3 by the percentage on line 4.....	5.		2,600	
6. Tax from Form NYC-3L or NYC-3A, Schedule A, line 1 (modified if necessary - see instr.) .....	6.		21,970,185	
7. Tax from pro forma Form NYC-3L or NYC-3A, Schedule A, line 1 (see instructions) .....	7.		21,500,185	
8. Subtract line 7 from line 6 .....	8.		470,000	
9. Multiply line 8 by 4/8.85 (see instructions).....	9.			
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**



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

Name (Print or Type)  
HIDE 2018 GCT TC ONE

EMPLOYER IDENTIFICATION NUMBER  
00 - 00000012

OR

SOCIAL SECURITY NUMBER  
- - - - -

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

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

**SCHEDULE B Disposition adjustment** Attach rider if necessary

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

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

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions) .....						
3. Total excess NYC deductions over federal deductions (see instructions) .....						

**SCHEDULE C Computation of adjustments to New York City income**

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F .....	1,469,944	
5. Enter amount from Schedule A1, line 1a, column I .....		1,250,000
6a. Enter amount from Schedule A2, line 1b, Column F .....		
6b. Enter amount from Schedule A2, line 1b, Column I .....		
7a. Enter amount from Schedule B, line 2.....		
7b. Enter amount from Schedule B, line 3.....		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	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.

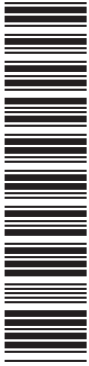
**NOTE**

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).**

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

Name of Subsidiary:  SUB ABC GCT 2018	Employer Identification Number of Subsidiary:  <table style="width:100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; text-align: center;">1</td> <td style="width: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; text-align: center;">1</td> <td style="border: 1px solid black; width: 20px; text-align: center;">2</td> </tr> </table>	0	1	-	0	0	0	0	0	1	2
0	1	-	0	0	0	0	0	1	2		

Name of Reporting Corporation:  HIDE 2018 GCT TC ONE	Employer Identification Number of Reporting Corporation:  <table style="width:100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="width: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; text-align: center;">1</td> <td style="border: 1px solid black; width: 20px; text-align: center;">2</td> </tr> </table>	0	0	-	0	0	0	0	0	1	2
0	0	-	0	0	0	0	0	1	2		

**SCHEDULE C Subsidiary Capital Information**

A DESCRIPTION OF SUBSIDIARY CAPITAL <small>LIST EACH ITEM (USE RIDER IF NECESSARY)</small>		B <small>% of Voting Stock Owned</small>	C <small>Average Value</small>	D <small>Liabilities Directly or In- directly Attributable to Subsidiary Capital</small>	E <small>Net Average Value (column C minus column D)</small>	F <small>Issuer's Allocation Percentage</small>	G <small>Value Allocated to NYC (column E x column F)</small>
	EMPLOYER IDENTIFICATION NUMBER	%				%	
1. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) 1.							
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4 .....2.							

**SCHEDULE D Investment Capital Information**

A DESCRIPTION OF INVESTMENT <small>LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)</small>	B <small>No. of Shares or Amount of Securities</small>	C <small>Average Value</small>	D <small>Liabilities Directly or Indirectly Attributable to Investment Capital</small>	E <small>Net Average Value (column C minus column D)</small>	F <small>Issuer's Allocation Percentage</small>	G <small>Value Allocated to NYC (column E x column F)</small>
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 this line (transfer to NYC-3A/B, schedule D, line 6) ..... 2.		1,000		1,000		
3. Investment capital (total of lines 1E and 2E) ..... 3.				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)	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) .....			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 Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 458 Oak Street	6,500	Misc.	10	750	Various
CITY STATE ZIP New York NY 10023					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....	6,500		10	750	

**Part 2 - Location for each place of business OUTSIDE 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 61 Any Street	10,000	Food Manufacturing	1	816	Food Prep
CITY STATE ZIP Anytown TX 78621					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....	10,000		1	816	



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**

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

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

**Line 11** - Subtract Line 10 from Line 9.

**PART II**

**PART III**

**Line 22 - Federal Taxable Income:** Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-1, NYC-3L, NYC-4S, or NYC-4SEZ. For members of a Combined Group included in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For

members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be attached to the Form NYC-1 for each Subchapter S corporation included in the combined group.

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

Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ  
SUB ABC GCT 2018

EMPLOYER IDENTIFICATION NUMBER  
0 1 - 0 0 0 0 0 1 2

**PART I - ADDITIONS TO ORDINARY BUSINESS INCOME**

	From Federal Form 1120S			
1. Ordinary business income (loss).....	Schedule K, Line 1		1.	530,446
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.	
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.	128,210
14. <b>TOTAL ADDITIONS</b> (Sum of lines 1 through 6 plus lines 11 through 13) ....			14.	658,656

**PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME**

Make applicable adjustments for C Corporation treatment of items 15 through 21

15. Section 179 deduction.....	Schedule K, Line 11		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.	265,678
20. Intentionally Omitted .....			20.	
21. <b>TOTAL DEDUCTIONS</b> (Sum of lines 15 through 20).....			21.	265,678

**PART III - CALCULATION OF FEDERAL TAXABLE INCOME**

22. Federal Taxable Income .....	See Instructions		22.	392,978
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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.

Print or Type

Name as shown on NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A
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

EMPLOYER IDENTIFICATION NUMBER
0 1 0 0 0 0 0 1 2
FEDERAL BUSINESS CODE
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

▲ 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.

Table with 7 rows and 3 columns. Row 1: 392,978. Row 2: 1,000. Row 4: 391,978. Row 7: 1,000.

REAP carryover schedule table with 6 rows (8a-8f) and 4 columns (COLUMN A, COLUMN B, COLUMN C).

9. Allowable nonrefundable REAP credit for current year (amount from line 1 or line 7, whichever is less) 9. 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

11. Line 9 plus line 10. Transfer amount to Form NYC-2, Sch. A, line 7; Form NYC-2A, Sch. A, line 9; Form NYC-3L, Sch. A, line 9a; Form NYC-3A, Sch. A, line 11a; Form NYC-1, Sch. A, line 8a or Form NYC-1A, Sch. A, line 10a: 11. 1,000



**DEPRECIATION ADJUSTMENTS FOR 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  
01 - 0000012

OR

SOCIAL SECURITY NUMBER  
- - - - -

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

SCHEDULE A1		Computation of allowable New York City depreciation for current year						Attach rider if necessary	
A	B	C	D	E	F	G	H	I	
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Depreciation Taken in Prior Years	Federal Depreciation	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation	
Machinery	5	1/1/2016	4,500,000	600,000	1,630,000	S/L	15	300,000	
<b>1a. Total columns D, E, F, and I.....</b>			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		Computation of NYC deductions for current year for sport utility vehicles						Attach rider if necessary	
A	B	C	D	E	F	G	H	I	
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Deductions Taken in Prior Years	Federal Depreciation and Section 179 Deductions	Method of Figuring NYC Depreciation	Life or Rate	Total Allowable New York City Deductions	
<b>1b. Total columns D, E, F, and I.....</b>									

**SCHEDULE B Disposition adjustment** Attach rider if necessary

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

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

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions) .....						
3. Total excess NYC deductions over federal deductions (see instructions) .....						

**SCHEDULE C Computation of adjustments to New York City income**

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F .....	1,630,000	
5. Enter amount from Schedule A1, line 1a, column I .....		300,000
6a. Enter amount from Schedule A2, line 1b, Column F .....		
6b. Enter amount from Schedule A2, line 1b, Column I .....		
7a. Enter amount from Schedule B, line 2.....		
7b. Enter amount from Schedule B, line 3.....		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	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:  SUB DEF GCT 2018	Employer Identification Number of Subsidiary:  <table style="width:100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px;">2</td> <td style="font-size: 24px; margin: 0 5px;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px;">1</td> <td style="border: 1px solid black; width: 20px; height: 20px;">2</td> </tr> </table>	0	2	-	0	0	0	0	0	1	2
0	2	-	0	0	0	0	0	1	2		

Name of Reporting Corporation:  HIDE 2018 GCT TC ONE	Employer Identification Number of Reporting Corporation:  <table style="width:100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="font-size: 24px; margin: 0 5px;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px;">1</td> <td style="border: 1px solid black; width: 20px; height: 20px;">2</td> </tr> </table>	0	0	-	0	0	0	0	0	1	2
0	0	-	0	0	0	0	0	1	2		

**SCHEDULE C Subsidiary Capital Information**

A DESCRIPTION OF SUBSIDIARY CAPITAL <small>LIST EACH ITEM (USE RIDER IF NECESSARY)</small>		B <small>% of Voting Stock Owned</small>	C <small>Average Value</small>	D <small>Liabilities Directly or Indirectly Attributable to Subsidiary Capital</small>	E <small>Net Average Value (column C minus column D)</small>	F <small>Issuer's Allocation Percentage</small>	G <small>Value Allocated to NYC (column E x column F)</small>
Domestic Corp	55-4444444	80 %	6,250,000	1,095,000	5,155,000	48 %	2,450,172
1. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) 1.			6,250,000	1,095,000	5,155,000		
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4 .....2.							2,450,172

**SCHEDULE D Investment Capital Information**

A DESCRIPTION OF INVESTMENT <small>LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)</small>	B <small>No. of Shares or Amount of Securities</small>	C <small>Average Value</small>	D <small>Liabilities Directly or Indirectly Attributable to Investment Capital</small>	E <small>Net Average Value (column C minus column D)</small>	F <small>Issuer's Allocation Percentage</small>	G <small>Value Allocated to NYC (column E x column F)</small>
Corporation Zebra	200,000	10,000,000	1,000,000	9,000,000	47.50%	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 this line (transfer to NYC-3A/B, schedule D, line 6) ..... 2.		450,000		450,000		
3. Investment capital (total of lines 1E and 2E) ..... 3.				18,798,281		

**SCHEDULE F Salaries and Compensation of Stockholders Information**

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

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received

1. Total (transfer to NYC-3A/B, schedule F, line 1) ..... 1.

**SCHEDULE G 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 738 Elm Street	43,000	Entertainment	20	950,000	Entertainment
CITY STATE ZIP Brooklyn NY 11201					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....	43,000		20	950,000	

**Part 2 - Location for each place of business OUTSIDE 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 61 Main street	50,000	Food	125	1,073,917	Food
CITY STATE ZIP Hazardville CT 06082					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....	50,000		125	1,073,917	



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**

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

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

**Line 11** - Subtract Line 10 from Line 9.

**PART II**

**PART III**

**Line 22 - Federal Taxable Income:** Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-1, NYC-3L, NYC-4S, or NYC-4SEZ. For members of a Combined Group included in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For

members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be attached to the Form NYC-1 for each Subchapter S corporation included in the combined group.

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

Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ  
SUB DEF GCT 2018

EMPLOYER IDENTIFICATION NUMBER  
02 - 000000012

**PART I - ADDITIONS TO ORDINARY BUSINESS INCOME**

	From Federal Form 1120S			
1. Ordinary business income (loss).....	Schedule K, Line 1	1.	21,212,382	
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.		
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.	35,130,130	
14. <b>TOTAL ADDITIONS</b> (Sum of lines 1 through 6 plus lines 11 through 13) ....		14.	56,342,512	

**PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME**

Make applicable adjustments for C Corporation treatment of items 15 through 21

15. Section 179 deduction.....	Schedule K, Line 11	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.	7,068,835	
20. Intentionally Omitted .....		20.		
21. <b>TOTAL DEDUCTIONS</b> (Sum of lines 15 through 20).....		21.	7,068,835	

**PART III - CALCULATION OF FEDERAL TAXABLE INCOME**

22. Federal Taxable Income .....	See Instructions	22.	49,273,677	
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**CLAIM FOR LOWER MANHATTAN RELOCATION EMPLOYMENT ASSISTANCE PROGRAM (LMREAP) CREDIT APPLIED TO BUSINESS, GENERAL AND BANKING CORPORATIONS TAXES**

**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.

▼ Print or Type

Name as shown on NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A:  
 SUB DEF GCT 2018

Type of Business:  
 (check one)  COMMERCIAL  INDUSTRIAL  RETAIL

Corporation tax year for which claim is made. Date ended: \_\_\_\_\_ MONTH \_\_\_\_\_ YEAR

EMPLOYER IDENTIFICATION NUMBER  
 0 2 - 0 0 0 0 0 1 2

FEDERAL BUSINESS CODE  
 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**

Number of eligible aggregate employment shares: \_\_\_\_\_ X \$3,000 ..... 1. 

540	
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- ▲ 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 ..... 3.		
4. 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 ..... 4.		
5. If line 3 is less than line 2, enter the difference. Complete carryover schedule below ..... 5.		
6. Total carryover credits from prior taxable years (line 9f, column A below) ..... 6.		
7. Amount of carryover credit that may be carried over to the current year. Enter lesser of line 5 or line 6 ..... 7.		
8. 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 CARRYOVER TO CURRENT YEAR (unused credit)	COLUMN B APPLIED	COLUMN C CARRYOVER TO NEXT YEAR (column A minus column B)
<i>You may not carry over the 5th preceding year's credit to next year.</i>			
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 year... 9d.			
9e. Carryover from 1st preceding year.... 9e.			
9f. Total..... 9f.			

10. Allowable nonrefundable LMREAP credit for current year (amount from line 2 or line 8, whichever is less) ..... 10. 

540	
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**CREDIT**

11. 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 10b ..... 11. 

540	
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**DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY**

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

Name (Print or Type)  
SUB DEF GCT 2018

EMPLOYER IDENTIFICATION NUMBER  
02 - 0000012

OR

SOCIAL SECURITY NUMBER  
- - - - -

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

SCHEDULE A1		Computation of allowable New York City depreciation for current year					Attach rider if necessary	
A	B	C	D	E	F	G	H	I
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Depreciation Taken in Prior Years	Federal Depreciation	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation
Equipment	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
<b>1a. Total columns D, E, F, and I.....</b>			25,795	15,014	7,600			4,292

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

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

**SCHEDULE B Disposition adjustment** Attach rider if necessary

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

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

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions) .....						
3. Total excess NYC deductions over federal deductions (see instructions) .....						

**SCHEDULE C Computation of adjustments to New York City income**

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F .....	7,600	
5. Enter amount from Schedule A1, line 1a, column I .....		4,301
6a. Enter amount from Schedule A2, line 1b, Column F .....		
6b. Enter amount from Schedule A2, line 1b, Column I .....		
7a. Enter amount from Schedule B, line 2.....		
7b. Enter amount from Schedule B, line 3.....		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	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.

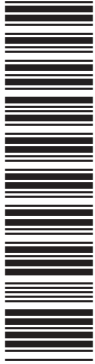
# GCT Test Case Two

Begins on the next page

Taxpayer name	GREE 2018 GCT TC TWO
EIN	00-0000013
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..

For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2/1/2018, and ending 1/31/19



PRINT OR TYPE	Name of reporting corporation GREE 2018 GCT TC TWO		Name Change <input checked="" type="checkbox"/>		TAXPAYER'S EMAIL ADDRESS none@none.com	
	In Care Of Alex Sprint				EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION 00-0000013	
	Address (number and street) 50 Main Ave		Address Change <input checked="" type="checkbox"/>		BUSINESS CODE NUMBER AS PER FEDERAL RETURN 311900	
	City and State Anytown, TX		Zip Code 77287		Country (if not US)	
	Business Telephone Number 301555-1212		Date business began in NYC		NYC PRINCIPAL BUSINESS ACTIVITY Telecommunication	
	Name of parent of controlled group		Employer Id. No.			
CHECK ALL THAT APPLY	<input type="checkbox"/> Final return		<input type="checkbox"/> Filing a 52- 53-week taxable year			
	<input type="checkbox"/> Special short period return (See Instr.)		<input type="checkbox"/> Enter 2-character special condition code, if applicable (see inst.)		35	
	<input checked="" type="checkbox"/> Claim any 9/11/01-related federal tax benefits (see inst.)					
	<input type="checkbox"/> Amended return		If the purpose of the amended return is to report a federal or state change, check the appropriate box:		Date of Final Determination	
		<input type="checkbox"/> IRS change				
		<input type="checkbox"/> NYS change				

**SCHEDULE A Computation of Tax** - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

A. Payment		Amount being paid electronically with this return		A.		Payment Amount	
						2,355,839	
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.		
10.	Tax after UBT Credit (line 8 less line 9).....				10.	1,951,462	
11a.	REAP Credit (attach Form NYC-9.5).....				11a.	1,000	
11b.	LMREAP Credit (attach Form NYC-9.8).....				11b.		
12a.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)				12a.		
12b.	Biotechnology Credit (attach Form NYC-9.10).....				12b.		
12c.	Beer Production Credit (attach Form NYC-9.12) .....				12c.	65,790	
13.	Net tax after credits (line 10 less total of lines 11a through 12c).....				13.	1,884,672	
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.	471,168	
15.	Net Tax (add lines 13 and 14a or 14b).....				15.	2,355,839	
16.	Total Prepayments (see instructions) .....				16.		
17.	Balance due (line 15 less line 16) .....				17.	2,355,839	
18.	Overpayment (line 16 less line 15).....				18.	(2,355,839)	
19a.	Interest (see instructions) .....	19a.					
19b.	Additional charges (see instructions).....	19b.					
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.	(2,355,839)	
22.	Amount of line 21 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 22c OR <input type="checkbox"/> Paper check				22a.		
	(b) Credited to 2019 estimated tax .....				22b.		
22c.	Routing Number	Account Number	ACCOUNT TYPE				
			Checking <input type="checkbox"/>	Savings <input type="checkbox"/>			
23.	TOTAL REMITTANCE DUE (see instructions) .....				23.	2,355,839	

**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	
27.	Compensation of more than 5% stockholders as used in computation of line 3 (Sch. F, line 1, col. E) ..	27.	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 <u>2</u> Number of taxable Subsidiaries <u>2</u>	30.		

**PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 16	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax.....		
B. 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) .....		
H. 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 taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instructions.) .....	2.	\$	3,692,208
Total (line 1 plus line 2) .....	3.	\$	84,205,814
Statutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return).....	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.	\$	7,528,512
Business income to be allocated (line 6 minus line 7).....	8.	\$	5,096,360
Allocated investment income (line 7 x investment allocation % from Schedule D, line 5) .....	9.	\$	2,615,063
Allocated business income (line 8 x business allocation % from Schedule H, line 7) .....	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

**SCHEDULE B**

**Computation of combined entire net income**

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



**SCHEDULE B**

**Computation of combined entire net income**

	<b>COLUMN A</b> Reporting Corporation	<b>COLUMN B</b> Total Subsidiaries From NYC-3A/B	<b>COLUMN C</b> Subtotal Column A plus Column B	<b>COLUMN D</b> Intercompany Eliminations (attach rider)		<b>COLUMN E</b> 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.	300
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.	1,656,234
8.					8.	87,842,776
9a.	2,304,041		2,304,041	150,000	9a.	2,154,041
9b.		1,727,325	1,727,325		9b.	1,727,325
9c.	428,512		428,512		9c.	428,512
10.	35,000		35,000		10.	35,000
11.					11.	
12.					12.	
13.	1,125,000	150,000	1,275,000		13.	1,275,000
14.					14.	
15.	1,250,000	304,292	1,554,292		15.	1,554,292
16.	420,000	85,000	505,000	350,000	16.	155,000
17.					17.	7,329,170
18.					18.	80,513,606
19.					19.	
20a.	35,000	4,350,000	4,385,000		20a.	4,385,000
20b.	4,250,000	850,000	5,100,000		20b.	5,100,000
20c.	207,765	220,747	428,512		20c.	428,512
20d.	10,000	5,000	15,000		20d.	15,000
20e.					20e.	9,928,512
20f.	1,000,000	1,400,000	2,400,000		20f.	2,400,000
20g.					20g.	7,528,512
20h.	10,000	5,000	15,000		20h.	15,000
					21.	
					22a.	7,528,512
					22b.	7,528,512
					23.	72,985,094





**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 .....
- 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 .....



<b>SCHEDULE C Computation of combined subsidiary capital</b>						
	<b>COLUMN A</b> Reporting Corporation	<b>COLUMN B</b> Total Subsidiaries From NYC-3A/B	<b>COLUMN C</b> Subtotal Column A plus Column B	<b>COLUMN D</b> Intercorporate Eliminations (attach rider)		<b>COLUMN E</b> 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

<b>SCHEDULE D Computation of combined investment capital and investment allocation percentage</b>						
1.	226,883,231	25,827,925	252,711,156		1.	252,711,156
2.	6,883,231	2,948,872	9,832,103		2.	9,832,103
3.	220,000,000	22,879,053	242,879,053		3.	242,879,053
4.	110,232,504	14,394,472	124,626,976		4.	124,626,976
5.					5.	51.3124 %
6.	175,637	451,000	626,637		6.	626,637
7.					7.	243,505,690

<b>SCHEDULE E Computation of combined capital (use average values)</b>						
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

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



**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.) .....



<b>SCHEDULE H</b>		<b>Computation of combined business allocation percentage</b>				
	<b>COLUMN A</b> Reporting Corporation	<b>COLUMN B</b> Total Subsidiaries From NYC-3A/B	<b>COLUMN C</b> Subtotal Column A plus Column B	<b>COLUMN D</b> Intercorporate Eliminations (attach rider)		<b>COLUMN E</b> 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 %



**SCHEDULE M** Summary

			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 ( <i>see instructions</i> ).....	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.	21,970,185	
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 E) Enter here and on Schedule A, line 24. (See instructions).....	10.	49.6922 %	
11.	Number of Subsidiaries: .....	11.	<input type="text" value="2"/>	
Number of taxable subsidiaries with NYC gross receipts of:				
11a.	Not more than \$100,000: .....	11aa.		
11b.	More than \$100,000 but not over \$250,000:.....	11ba.	<input type="text" value="1"/>	X \$25 .....11ab.
11c.	More than \$250,000 but not over \$500,000:.....	11ca.		X \$75 .....11bb.
11d.	More than \$500,000 but not over \$1,000,000:.....	11da.		X \$175 .....11cb.
11e.	More than \$1,000,000 but not over \$5,000,000:.....	11ea.		X \$500 .....11db.
11f.	More than \$5,000,000 but not over \$25,000,000:.....	11fa.	<input type="text" value="1"/>	X \$1500 .....11eb.
11g.	Over \$25,000,000: .....	11ga.		X \$3500 .....11fb.
				X \$5000 .....11gb.
12.	Minimum tax for taxable corporations (add lines 11ab through 11gb) (enter here and on Schedule A, line 7) ...	12.	3,575	



ADDITIONAL INFORMATION REQUIRED

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

- 1a. New York City principal business activity
1b. Other significant business activities
1c. Trade name of reporting corporation
2. Have there been any changes in the composition of the group of corporations included in this Combined General Corporation Tax Return from the prior Tax Period?
3. Is only one subsidiary included in this return?
4. Is any member corporation also a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section?
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year...
6. If YES to question 5:
6a. For years prior to 1/1/15, has Form(s) NYC-3360 been filed?
6b. For years beginning on or after 1/1/15, has an amended return(s) been filed?
7. Did any member corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock?
8. Was any member corporation also a member of a partnership or joint venture during the tax year?
9. At any time during the taxable year, did any member corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property?
10. a) If YES to 9, attach a schedule of such property... b) Was any NYC real property... c) Was there a partial or complete liquidation... d) Was 50% or more of the owning corporation's ownership transferred...
11. If YES to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed?
12. If NO to 11, explain:
13. Does any member corporation have one or more qualified subchapter S subsidiaries?
14. Enter the number of Fed K1 returns attached:
15. Does any member corporation pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street...
16. If YES, were all required Commercial Rent Tax Returns filed?



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

SIGN HERE: Signature of officer Title Date

PREPARER USE ONLY

Preparer's signature Preparer's printed name Check if self-employed Date

Firm's name (or yours, if self-employed) Address Zip Code Preparer's Social Security Number or PTIN Firm's Employer Identification Number Firm's Email Address

**AFFILIATIONS SCHEDULE** (See Instructions)

**Part I General Information**

Corp. No.	Name and address of corporation		Employer Identification Number			
1.	Common parent corporation on federal return:	1.				
2.	Reporting corporation on NYC-3A:	2.				
3.	Affiliated corporations:	3.				
4.		4.				
5.		5.				
6.		6.				
7.		7.				
8.		8.				
9.		9.				
10.		10.				

**Part II Principal Business Activity, Voting Stock Information, Etc.**

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



**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  NO

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 space is required, please use this format 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  NO

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.

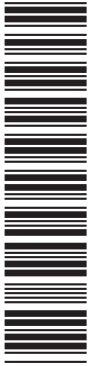
Explain the reason(s) for the exclusion of each corporation from the combined return, including a description of the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) EXCLUDED FROM COMBINED GENERAL CORPORATION TAX RETURN

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







For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2/1 2018, and ending 1/31/19

Name of Reporting Corporation:  GREE 2018 GCT TC TWO	Employer Identification Number of parent corporation:  00 - 00000013
------------------------------------------------------------	----------------------------------------------------------------------------

**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 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 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 4, Column B
1.	392,978	49,273,677	1.	
2.			2.	
3.			3.	
4.			4.	
5a.			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.		85,000	20b.	85,000
20c.	220,747		20c.	220,747
20d.		5,000	20d.	5,000
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 indirectly attributable to subsidiary capital .....
- 3. Net average value (line 1 less line 2) .....
- 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 .....
- 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** Subsidiary capital

COLUMN 1		COLUMN 2		COLUMN 3		TOTAL
EIN	EIN	EIN				Copy to form NYC-3A Page 6, Column B
01-0000013	02-0000013					
NAME OF SUBSIDIARY	NAME OF SUBSIDIARY	NAME OF SUBSIDIARY				
SUB GHI GCT 2018	SUB JKL GCT 2018					
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

**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

**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)

**SCHEDULE F** Salaries and Compensation of certain stockholders

1.	128,917			1.	128,917
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**SCHEDULE H 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) .....



**SCHEDULE H Business allocation**

	COLUMN 1	COLUMN 2	COLUMN 3	TOTAL
	EIN 01-0000013	EIN 02-0000013	EIN	Copy to form NYC-3A Page 8, Column B
	NAME OF SUBSIDIARY	NAME OF SUBSIDIARY	NAME OF SUBSIDIARY	
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





**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:										
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	-										

Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation:										
GREE 2018 GCT TC TWO	<table border="1" style="width:100%"> <tr> <td style="width:10%">0</td> <td style="width:10%">0</td> <td style="width:10%">-</td> <td style="width:10%">0</td> <td style="width:10%">0</td> <td style="width:10%">0</td> <td style="width:10%">0</td> <td style="width:10%">0</td> <td style="width:10%">1</td> <td style="width:10%">3</td> </tr> </table>	0	0	-	0	0	0	0	0	1	3
0	0	-	0	0	0	0	0	1	3		

**SCHEDULE C Subsidiary Capital Information**

A DESCRIPTION OF SUBSIDIARY CAPITAL <small>LIST EACH ITEM (USE RIDER IF NECESSARY)</small>		B <small>% of Voting Stock Owned</small>	C <small>Average Value</small>	D <small>Liabilities Directly or Indirectly Attributable to Subsidiary Capital</small>	E <small>Net Average Value (column C minus column D)</small>	F <small>Issuer's Allocation Percentage</small>	G <small>Value Allocated to NYC (column E x column F)</small>
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
1. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) 1.			3,450,000	1,095,000	2,355,000		
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4 .....2.							2,250,000

**SCHEDULE D Investment Capital Information**

A DESCRIPTION OF INVESTMENT <small>LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)</small>	B <small>No. of Shares or Amount of Securities</small>	C <small>Average Value</small>	D <small>Liabilities Directly or Indirectly Attributable to Investment Capital</small>	E <small>Net Average Value (column C minus column D)</small>	F <small>Issuer's Allocation Percentage</small>	G <small>Value Allocated to NYC (column E x column F)</small>	
Corporation A	100000	15,000,000	800,000	14,200,000	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 this line (transfer to NYC-3A/B, schedule D, line 6) ..... 2.			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	COO	1,259,128
1. Total (transfer to NYC-3A/B, schedule F, line 1) .....			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	120,000	Food / Ent	50	5,300,000	Sales
CITY STATE ZIP New York NY 10038					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....	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 Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 32 Any Street	80,000	Services	142	25,533,991	Various
CITY STATE ZIP Anytown TX 77287					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....	80,000		142	25,533,991	





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**

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

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

**Line 11** - Subtract Line 10 from Line 9.

**PART II**

**PART III**

**Line 22 - Federal Taxable Income:** Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-1, NYC-3L, NYC-4S, or NYC-4SEZ. For members of a Combined Group included in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For

members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be attached to the Form NYC-1 for each Subchapter S corporation included in the combined group.

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

Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ  
GREE 2018 GCT TC TWO

EMPLOYER IDENTIFICATION NUMBER  
00 - 000000013

**PART I - ADDITIONS TO ORDINARY BUSINESS INCOME**

	From Federal Form 1120S			
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.	
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.	11,510,387
14. <b>TOTAL ADDITIONS</b> (Sum of lines 1 through 6 plus lines 11 through 13) ....			14.	156,912,959

**PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME**

Make applicable adjustments for C Corporation treatment of items 15 through 21

15. Section 179 deduction.....	Schedule K, Line 11		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. <b>TOTAL DEDUCTIONS</b> (Sum of lines 15 through 20).....			21.	123,500,916

**PART III - CALCULATION OF FEDERAL TAXABLE INCOME**

22. Federal Taxable Income .....	See Instructions		22.	33,412,043
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**DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY**



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

Name (Print or Type)  
GREE 2018 GCT TC TWO

EMPLOYER IDENTIFICATION NUMBER  
00 - 00000013

- ▲ 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.

OR  
SOCIAL SECURITY NUMBER  
- - - - -

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

**SCHEDULE B Disposition adjustment** Attach rider if necessary

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

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

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions) .....						
3. Total excess NYC deductions over federal deductions (see instructions) .....						

**SCHEDULE C Computation of adjustments to New York City income**

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F .....4.	1,469,944	
5. Enter amount from Schedule A1, line 1a, column I .....5.		1,250,000
6a. Enter amount from Schedule A2, line 1b, Column F .....6a.		
6b. Enter amount from Schedule A2, line 1b, Column I .....6b.		
7a. Enter amount from Schedule B, line 2.....7a.		
7b. Enter amount from Schedule B, line 3.....7b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.8.	1,469,944	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 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.

Print or Type

Name as shown on NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A
GREE 2018 GCT TC TWO
Type of Business: Check one: [ ] COMMERCIAL [ ] INDUSTRIAL [x] RETAIL
Corporation Tax year for which claim is made: Date ended: month: , year:

EMPLOYER IDENTIFICATION NUMBER
00 00000013
FEDERAL BUSINESS CODE
311900

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

▲ 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.

Table with 7 rows and 3 columns. Row 1: Current year's tax less the UBT Paid Credit (see instructions) 1,951,462. Row 2: Computation of current year's credit: (number of eligible aggregate employment shares: X the applicable amount (see instructions)) 1,000. Row 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). Row 4: If line 2 is less than line 1, enter the difference. Complete carryover schedule below 1,950,462. Row 5: Total carryover credits from prior taxable years (line 8f, column A below) 1,951,462. Row 6: Amount of carryover credit that may be carried over to the current year. Enter lesser of line 4 or line 5. Row 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 1,000.

REAP carryover schedule table with 4 columns: CARRYOVER TO CURRENT YEAR (unused credit), APPLIED, CARRYOVER TO NEXT YEAR (column A minus column B). Rows 8a-8f for carryover from 5th preceding year to Total.

9. Allowable nonrefundable REAP credit for current year (amount from line 1 or line 7, whichever is less) 9. 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

11. Line 9 plus line 10. Transfer amount to Form NYC-2, Sch. A, line 7; Form NYC-2A, Sch. A, line 9; Form NYC-3L, Sch. A, line 9a; Form NYC-3A, Sch. A, line 11a; Form NYC-1, Sch. A, line 8a or Form NYC-1A, Sch. A, line 10a: 11. 1,000



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

Name as shown on NYC-2A, NYC-2, NYC-3A or NYC-3L:  GREE 2018 GCT TC TWO	Employer Identification Number:  00 - 00000013	Federal Business Code:  311900
Affiliate Name:	Employer Identification Number:	
NYC form filed (check appropriate box):		
<input type="checkbox"/> Business Corporation Tax <input type="checkbox"/> NYC-2A or <input type="checkbox"/> NYC-2	<input checked="" type="checkbox"/> General Corporation Tax <input checked="" type="checkbox"/> NYC-3A or <input type="checkbox"/> NYC-3L	

**SCHEDULE A - ELIGIBILITY**

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

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

Name of Registered Distributor  Beer Distribution Center	EIN of Registered Distributor  123456789	SLA License Number of Registered Distributor  7654321
----------------------------------------------------------------	------------------------------------------------	-------------------------------------------------------------

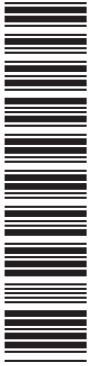
**C.** For the tax year, did you produce 60 million gallons or less of beer in New York State? (See Eligibility in the instructions).  YES  NO  
If YES, complete Schedules B and C.  
If NO, STOP. You do not qualify for this credit for this tax year.

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

A - Beer production facility's physical address	B - Total gallons of beer
1500 Tenth Ave, New York, NY 10154	650,000
<b>Total from additional sheet(s).....</b>	
<b>1.</b> Add column B amounts .....	650,000
<b>2.</b> Enter the lesser of line 1 or 500,000 .....	500,000
<b>3.</b> Subtract 500,000 from line 1 (if less than zero, enter zero) .....	150,000
<b>4.</b> Enter the lesser of line 3 or 15,000,000 .....	150,000
<b>5.</b> Credit for the first 500,000 gallons (multiply line 2 by 0.12: see instructions) .....	60,000
<b>6.</b> Credit for the remainder of the beer produced up to additional 15,000,000 gallons (multiply line 4 by .0386) .....	5,790
<b>7.</b> Total credit for beer produced in New York City (add lines 5 and 6).....	65,790

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

<b>8.</b> Tax due before credits .....	8.	1,951,462
<b>9.</b> Tax credits claimed before this credit .....	9.	1,000
<b>10.</b> Subtract line 9 from line 8.....	10.	1,950,462
<b>11.</b> Enter the fixed dollar minimum tax (from Form NYC-2, Sch. A, line 3 or Form NYC-2A, Sch. A, sum of lines 3 and 5; Form NYC-3L, Sch. A, line 4 or Form NYC-3A, Sch. A, sum of lines 4 and 7).....	11.	7,075
<b>12.</b> Limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter "0" on line 12).....	12.	1,943,387
<b>13.</b> Enter the lesser of line 7 and line 12 .....	13.	65,790
<b>14.</b> Amount of unused credit to be refunded or credited (line 7 less line 13) .....	14.	
<b>15.</b> Add lines 13 and 14. Enter here and on Form NYC-2, Schedule A, line 11; Form NYC-2A, Schedule A, line 13; Form NYC-3L, Schedule A, line 10c or Form NYC-3A, Schedule A, line 12c .....	15.	65,790



**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:  SUB GHI GCT 2018	Employer Identification Number of Subsidiary:  0 1 - 0 0 0 0 0 1 3
---------------------------------------------	--------------------------------------------------------------------------

Name of Reporting Corporation:  GREE 2018 GCT TC TWO	Employer Identification Number of Reporting Corporation:  0 0 - 0 0 0 0 0 1 3
------------------------------------------------------------	-------------------------------------------------------------------------------------

**SCHEDULE C Subsidiary Capital Information**

A DESCRIPTION OF SUBSIDIARY CAPITAL <small>LIST EACH ITEM (USE RIDER IF NECESSARY)</small>		B <small>% of Voting Stock Owned</small>	C <small>Average Value</small>	D <small>Liabilities Directly or In- directly Attributable to Subsidiary Capital</small>	E <small>Net Average Value (column C minus column D)</small>	F <small>Issuer's Allocation Percentage</small>	G <small>Value Allocated to NYC (column E x column F)</small>
	<small>EMPLOYER IDENTIFICATION NUMBER</small>	<small>%</small>				<small>%</small>	
1. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) 1.							
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4 .....							2.

**SCHEDULE D Investment Capital Information**

A DESCRIPTION OF INVESTMENT <small>LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)</small>	B <small>No. of Shares or Amount of Securities</small>	C <small>Average Value</small>	D <small>Liabilities Directly or Indirectly Attributable to Investment Capital</small>	E <small>Net Average Value (column C minus column D)</small>	F <small>Issuer's Allocation Percentage</small>	G <small>Value Allocated to NYC (column E x column F)</small>
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 this line (transfer to NYC-3A/B, schedule D, line 6) .....	2.	1,000		1,000		
3. Investment capital (total of lines 1E and 2E) .....	3.			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)	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) .....			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 Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 458 Oak Street	6,500	Misc.	10	750	Various
CITY STATE ZIP New York NY 10023					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....	6,500		10	750	

**Part 2 - Location for each place of business OUTSIDE 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 61 Any Street	10,000	Food Manufacturing	1	816	Food Prep
CITY STATE ZIP Anytown TX 78621					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....	10,000		1	816	



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**

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

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

**Line 11** - Subtract Line 10 from Line 9.

**PART II**

**PART III**

**Line 22 - Federal Taxable Income:** Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-1, NYC-3L, NYC-4S, or NYC-4SEZ. For members of a Combined Group included in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For

members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be attached to the Form NYC-1 for each Subchapter S corporation included in the combined group.

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

Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ  
SUB GHI GCT 2018

EMPLOYER IDENTIFICATION NUMBER  
0 1 - 0 0 0 0 0 1 3

**PART I - ADDITIONS TO ORDINARY BUSINESS INCOME**

	From Federal Form 1120S			
1. Ordinary business income (loss).....	Schedule K, Line 1		1.	530,446
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.	
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.	128,210
14. <b>TOTAL ADDITIONS</b> (Sum of lines 1 through 6 plus lines 11 through 13) ....			14.	658,656

**PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME**

Make applicable adjustments for C Corporation treatment of items 15 through 21

15. Section 179 deduction.....	Schedule K, Line 11		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.	265,678
20. Intentionally Omitted .....			20.	
21. <b>TOTAL DEDUCTIONS</b> (Sum of lines 15 through 20).....			21.	265,678

**PART III - CALCULATION OF FEDERAL TAXABLE INCOME**

22. Federal Taxable Income .....	See Instructions		22.	392,978
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**CLAIM FOR CREDIT APPLIED TO BUSINESS AND GENERAL CORPORATION TAXES**

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 ▼

Name as shown on Form NYC-2, NYC-2A, NYC-3L or NYC-3A: SUB GHI GCT 2018		EMPLOYER IDENTIFICATION NUMBER 01 - 00000013	
Date moved into New York City:    -    -	Inception date of lease:    -    -	FEDERAL BUSINESS CODE 	
Former address:			

BUSINESS CORPORATION TAX OR GENERAL CORPORATION TAX YEAR FOR WHICH CLAIM IS MADE. YEAR ENDED: \_\_\_\_\_

TYPE OF BUSINESS:  RETAIL     COMMERCIAL     INDUSTRIAL

**PART I 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.		
3. <b>TOTAL CREDITS CLAIMED</b> (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) .....	3.	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 must be submitted with this claim form.

**PART II Adjustments increasing federal taxable income**

4. Real estate tax escalation excluded or deducted (line 1 above) (enter on Form NYC-2 or NYC-2A, Sch. B line 10; NYC-3L or NYC-3A, Sch. B, line 6b (see instr.) ..	4.	350	
5. Employment opportunity relocation costs and IBZ relocation costs excluded or deducted (line 2 above) (enter on Form NYC-2 or NYC-2A, Schedule B, line 9; Form NYC-3L or NYC-3A, Schedule 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. <b>TOTAL</b> .....	3.	75

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

1. *Current rent information* - for the period covered by this report, enter the following amounts if payment is required under lease:

	COLUMN A	COLUMN B	COLUMN C
a. Basic rent paid or required to be paid to landlord for premises .....	1a.	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	
d. Maintenance expense paid to landlord (enter in columns A and B) .....	1d.	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 (see instructions)

	COLUMN A	COLUMN B	COLUMN C
a. Original basic rent (see instructions) .....	2a.		
b. Original payments required for real estate taxes attributable to premises (see instructions) .....	2b.		
3. Increase in basic rent (line 1a less line 2a) .....	3.	35,000	
4. <b>TOTAL</b> column B. Add lines 1a through 1e. (enter total in columns B and C) .....	4.	57,850	57,850
5. <b>TOTAL</b> column A. Add lines 1c through 3. (enter total in columns A and C) .....	5.	57,850	57,850
6. Line 4 less line 5 .....	6.		350
7. Enter amount claimed as real estate tax escalation credit (payment actually made during period covered by this report attributable to an increase or addition to the real estate taxes imposed on leased premises). This should be the same as amount entered on line 6 (if not, explain on rider) (enter on pg. 1, parts I and II, lines 1 and 4) ..	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 adjust-

ments. 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 relocated to New York City	_____ x \$500.00	1.	
2. Number of commercial employment opportunities relocated to New York City	_____ x \$300.00	2.	
3. <b>TOTAL</b>		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		4a.	
b. Cost of moving and installing machinery and equipment		4b.	
c. Cost of installing telephones and other communication equipment required as a result of relocation		4c.	
d. Cost incurred in purchasing office furniture and fixtures required as a result of relocation		4d.	
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		4e.	
5. <b>TOTAL</b> (lines 4a through 4e)		5.	
6. Enter line 3 or line 5, whichever is less. Enter on page 1, parts I and II, lines 2 and 5		6.	

**INSTRUCTIONS FOR SCHEDULE B**

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

**SCHEDULE C Industrial Business Zone Credit (Administrative Code Sections 11-604.17-b and 11-654(17-b))**

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

PROPERTY LOCATION		
Street Address	City & State	Zip Code

2. Date(s) of relocation \_\_\_\_\_

3. Address of business operations in the Industrial Business Zone

PROPERTY LOCATION		
Street Address	City & State	Zip Code

4. Description of Business: \_\_\_\_\_

5. Number of employees working at least 35 hours per week	X \$1,000 =	5.	0
6. Number of employees working at least 15 hours but less than 35 hours per week	0 X 1/2 = 0 X \$1,000 (see instr.)	6.	0
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 required as a result of relocation		8c.	
d. Cost of floor preparation		8d.	
e. Other (description and cost --attach rider if needed):		8e.	
_____		8e.	
9. Total (lines 8a-8e)		9.	
10. Lesser of line 7 and 9 or \$100,000. Enter on page 1, parts I and II lines 2 and 5.		10.	0

**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 §§11-604.17-b, 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:

- "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 or (2) ninety days from the commencement of the relocation to the eligible premises. This credit must be taken in the taxable year in which such fifty-two week period ends.

**Line 5:**

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

**Line 6:**

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

**Line 8:**

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



**DEPRECIATION ADJUSTMENTS FOR 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  
01 - 0000013

OR

SOCIAL SECURITY NUMBER  
- - - - -

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

SCHEDULE A1		Computation of allowable New York City depreciation for current year					Attach rider if necessary	
A	B	C	D	E	F	G	H	I
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Depreciation Taken in Prior Years	Federal Depreciation	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation
Machinery	5	1/1/2016	4,500,000	600,000	1,630,000	S/L	15	300,000
<b>1a. Total columns D, E, F, and I.....</b>			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		Computation of NYC deductions for current year for sport utility vehicles					Attach rider if necessary	
A	B	C	D	E	F	G	H	I
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Deductions Taken in Prior Years	Federal Depreciation and Section 179 Deductions	Method of Figuring NYC Depreciation	Life or Rate	Total Allowable New York City Deductions
<b>1b. Total columns D, E, F, and I.....</b>								

**SCHEDULE B Disposition adjustment** Attach rider if necessary

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

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

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions) .....						
3. Total excess NYC deductions over federal deductions (see instructions) .....						

**SCHEDULE C Computation of adjustments to New York City income**

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F .....4.	1,630,000	
5. Enter amount from Schedule A1, line 1a, column I .....5.		300,000
6a. Enter amount from Schedule A2, line 1b, Column F .....6a.		
6b. Enter amount from Schedule A2, line 1b, Column I .....6b.		
7a. Enter amount from Schedule B, line 2.....7a.		
7b. Enter amount from Schedule B, line 3.....7b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a. 8.	1,630,000	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:  SUB JKL GCT 2018	Employer Identification Number of Subsidiary:  0 2 - 0 0 0 0 0 1 3
---------------------------------------------	--------------------------------------------------------------------------

Name of Reporting Corporation:  GREE 2018 GCT TC TWO	Employer Identification Number of Reporting Corporation:  0 0 - 0 0 0 0 0 1 3
------------------------------------------------------------	-------------------------------------------------------------------------------------

**SCHEDULE C Subsidiary Capital Information**

A DESCRIPTION OF SUBSIDIARY CAPITAL <small>LIST EACH ITEM (USE RIDER IF NECESSARY)</small>		B <small>% of Voting Stock Owned</small>	C <small>Average Value</small>	D <small>Liabilities Directly or In- directly Attributable to Subsidiary Capital</small>	E <small>Net Average Value (column C minus column D)</small>	F <small>Issuer's Allocation Percentage</small>	G <small>Value Allocated to NYC (column E x column F)</small>
	<small>EMPLOYER IDENTIFICATION NUMBER</small>	<small>%</small>				<small>%</small>	
1. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) 1.							
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4 .....							2.

**SCHEDULE D Investment Capital Information**

A DESCRIPTION OF INVESTMENT <small>LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)</small>	B <small>No. of Shares or Amount of Securities</small>	C <small>Average Value</small>	D <small>Liabilities Directly or Indirectly Attributable to Investment Capital</small>	E <small>Net Average Value (column C minus column D)</small>	F <small>Issuer's Allocation Percentage</small>	G <small>Value Allocated to NYC (column E x column F)</small>
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 this line (transfer to NYC-3A/B, schedule D, line 6) .....	2.	1,000		1,000		
3. Investment capital (total of lines 1E and 2E) .....	3.			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)	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) .....			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 Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 458 Oak Street	6,500	Misc	10	750	Various
CITY STATE ZIP Brooklyn NY 10023					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....	6,500		10	750	

**Part 2 - Location for each place of business OUTSIDE 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 61 Any street	10,000	Food manufacturing	1	816	Food Prep
CITY STATE ZIP Anytown TX 78621					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....	10,000		1	816	





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**

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

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

**Line 11** - Subtract Line 10 from Line 9.

**PART II**

**PART III**

**Line 22 - Federal Taxable Income:** Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-1, NYC-3L, NYC-4S, or NYC-4SEZ. For members of a Combined Group included in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For

members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be attached to the Form NYC-1 for each Subchapter S corporation included in the combined group.

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

Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ  
SUB JKL GCT 2018

EMPLOYER IDENTIFICATION NUMBER  
02 - 000000013

**PART I - ADDITIONS TO ORDINARY BUSINESS INCOME**

	From Federal Form 1120S			
1. Ordinary business income (loss).....	Schedule K, Line 1		1.	530,446
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.	
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.	128,210
14. <b>TOTAL ADDITIONS</b> (Sum of lines 1 through 6 plus lines 11 through 13) ....			14.	658,656

**PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME**

Make applicable adjustments for C Corporation treatment of items 15 through 21

15. Section 179 deduction.....	Schedule K, Line 11		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.	256,678
20. Intentionally Omitted .....			20.	
21. <b>TOTAL DEDUCTIONS</b> (Sum of lines 15 through 20).....			21.	256,678

**PART III - CALCULATION OF FEDERAL TAXABLE INCOME**

22. Federal Taxable Income .....	See Instructions		22.	392,978
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For CALENDAR YEAR 2018 or FISCAL YEAR beginning \_\_\_\_\_ 2018 and ending \_\_\_\_\_

▼ Name as shown on NYC-3L or NYC-3A  SUB JKL GCT 2018	EMPLOYER IDENTIFICATION NUMBER <table border="1" style="width:100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width:10%;">0</td> <td style="width:10%;">2</td> <td style="width:10%;">-</td> <td style="width:10%;">0</td> <td style="width:10%;">0</td> <td style="width:10%;">0</td> <td style="width:10%;">0</td> <td style="width:10%;">0</td> <td style="width:10%;">1</td> <td style="width:10%;">3</td> </tr> </table>	0	2	-	0	0	0	0	0	1	3
0	2	-	0	0	0	0	0	1	3		

**SCHEDULE A**

1a. Add total of amounts from Schedule B, line 10, for all partnerships with respect to which you are claiming a credit (see instructions) .....	1a.		
1b. Enter amount from Schedule C, line 9.....	1b.	0	
1c. Total of 1a and 1b. ....	1c.	0	

▼ FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCOME ▼

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	
4. UBT PAID CREDIT - Enter the lesser of line 1c and line 3 and transfer amount to Form NYC-3L, Schedule A, line 7 or Form NYC-3A, Schedule A, line 9 .....	4.		

▼ FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCOME PLUS SALARIES AND OTHER COMPENSATION ▼

5. Multiply line 1c by .3319 .....	5.		0
6. Tax from Form NYC-3L or NYC-3A, Schedule A, line 3 .....	6.		
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 .....	7.		

**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: \_\_\_\_\_

▼ Name of partnership from which you received a distributive share or guaranteed payment (distributing partnership)  Best Partner Inc.	EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP <table border="1" style="width:100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width:10%;">5</td> <td style="width:10%;">4</td> <td style="width:10%;">-</td> <td style="width:10%;">4</td> <td style="width:10%;">4</td> <td style="width:10%;">4</td> <td style="width:10%;">4</td> <td style="width:10%;">4</td> <td style="width:10%;">4</td> <td style="width:10%;">4</td> </tr> </table>	5	4	-	4	4	4	4	4	4	4
5	4	-	4	4	4	4	4	4	4		

1. Unincorporated business tax paid by distributing partnership (from Form NYC-204, Sch. A, line 23) ..	1.		5,000
2. Credits taken by distributing partnership on its own return (from Form NYC-204, Schedule A, lines 20 and 22a through 22e) (see instructions) .....	2.	200	
3. Total of lines 1 and 2 .....	3.	5,200	
4. Your distributive share percentage with respect to the distributing partnership (from distributing partnership's Form NYC-204, Schedule C. Attach copy).....	4.	50.00	
5. Multiply line 3 by the percentage on line 4.....	5.	2,600	
6. Tax from Form NYC-3L or NYC-3A, Schedule A, line 1 (modified if necessary - see instr.) .....	6.	392,978	
7. Tax from pro forma Form NYC-3L or NYC-3A, Schedule A, line 1 (see instructions) .....	7.	314,189	
8. Subtract line 7 from line 6 .....	8.	78,789	
9. Multiply line 8 by 4/8.85 (see instructions).....	9.	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**

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

Name (Print or Type)  
SUB JKL GCT 2018

EMPLOYER IDENTIFICATION NUMBER  
02 - 0000013

OR

SOCIAL SECURITY NUMBER  
[ ] - [ ] - [ ]

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

SCHEDULE A1 Computation of allowable New York City depreciation for current year							Attach rider if necessary	
A 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	I Allowable New York City Depreciation
Machinery	5	1/1/16	4,500,000	600,000	1,630,000	S/L	15	300,000
<b>1a. Total columns D, E, F, and I.....</b>			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 Computation 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	I Total Allowable New York City Deductions
<b>1b. Total columns D, E, F, and I.....</b>								

**SCHEDULE B Disposition adjustment** Attach rider if necessary

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

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

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions) .....						
3. Total excess NYC deductions over federal deductions (see instructions) .....						

**SCHEDULE C Computation of adjustments to New York City income**

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F .....	1,630,000	
5. Enter amount from Schedule A1, line 1a, column I .....		300,000
6a. Enter amount from Schedule A2, line 1b, Column F .....		
6b. Enter amount from Schedule A2, line 1b, Column I .....		
7a. Enter amount from Schedule B, line 2 .....		
7b. Enter amount from Schedule B, line 3 .....		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a	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	00-0000009
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



To be filed by S Corporations only. All C Corporations must file Form NYC-2, NYC-2S or NYC-2A

For CALENDAR YEAR 2018 or FISCAL YEAR beginning 1/1 2018 and ending 12/31

Name: PLUTO 2018 GCT TC THREE; In Care Of: Luke Skywalker; Address: 39 space drive; City and State: Orion Ok; Zip Code: 74002; Country: (if not US); Business Telephone Number: 3015551212; Date business began in NYC: 05/31/2001; Taxpayer's Email Address: pluto@none.com; EMPLOYER IDENTIFICATION NUMBER: 00-00000009; BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 541320

CHECK ALL THAT APPLY: Final return, Special short period return, Claim any 9/11/01-related federal tax benefits, Amended return, Filing a 52-53-week taxable year, A pro-forma federal return is attached, Enter 2-character special condition code, IRS change, NYS change, Date of Final Determination

SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with columns for description, line number, amount, and payment amount. Includes rows for A. Payment, 1. Allocated net income, 2a. Allocated capital, 2b. Total allocated capital, 2c. Cooperatives, 3. Alternative Tax, 4. Minimum tax, 5. Allocated subsidiary capital, 6. Tax, 7. UBT Paid Credit, 8. Tax after UBT Credit, 9a. REAP Credit, 9b. LMREAP Credit, 10a. Real Estate Tax Escalation, 10b. Biotechnology Credit, 10c. Beer Production Credit, 11. Net tax after credits, 12. First installment of estimated tax, 13. Total of lines 11, 12a and 12b, 14. Prepayments, 15. Balance due, 16. Overpayment, 17a. Interest, 17b. Additional charges, 17c. Penalty for underpayment, 18. Total of lines 17a, 17b and 17c, 19. Net overpayment, 20. Amount of line 19 to be, 20c. Routing Number, 21. TOTAL REMITTANCE DUE

**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 ..... <input type="text"/> - <input type="text"/>			
26. Total assets from federal return .....	26.	417150992	
27. EIN of Common Parent Corporation..... <input type="text"/> - <input type="text"/>			
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) .....	1. \$	28,323,743.0000
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instr.) ....	2. \$	8,500,400.0000
Total (line 1 plus line 2) .....	3. \$	36,824,143.0000
Statutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return) .	4. \$	40,000.0000
Net amount (line 3 minus line 4) .....	5. \$	36,784,143.0000
15% of net amount (line 5 x 15%) .....	6. \$	5,517,621.0000
Investment income to be allocated (amount on Schedule B, line 22b x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.) .....	7. \$	4,489.0000
Business income to be allocated (line 6 minus line 7) .....	8. \$	5,513,132.0000
Allocated investment income (line 7 x investment allocation % from Schedule. D, line 2F) ..... <input type="text"/> %	9. \$	3,751.0000
Allocated business income (line 8 x business allocation % from Schedule H, line 7) ..... <input type="text"/> %	10. \$	2,397,014.0000
Taxable net income (line 9 plus line 10) .....	11. \$	2,400,765.0000
Tax rate .....	12.	8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3 .....	13. \$	212,468.0000



**SCHEDULE B** Computation and Allocation of Entire Net Income

1.	Federal taxable income before net operating loss deduction and special deductions (see instructions).....	1.	668503	
2.	Interest on federal, state, municipal and other obligations not included in line 1 above (see instructions).....	2.		
3.	Deductions directly attributable to subsidiary capital (attach list) (see instructions).....	3.		
4.	Deductions indirectly attributable to subsidiary capital (attach list) (see instructions).....	4.		
5a.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (attach rider) (see instr.)....	5a.	10980990	
5b.	NYC General Corporation Tax deducted on federal return (see instructions) .....	5b.	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.....	6b.		
	(c) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z) .....	6c.	17000	
7.	Additions:			
	(a) Payment for use of intangibles .....	7a.		
	(b) Domestic Production Activities Deduction (see instructions).....	7b.		
	(c) Other (see instructions) (attach rider) .....	7c.	15000000	
8.	Total of lines 1 through 7c .....	8.	29666493	
9a.	Dividends from subsidiary capital (itemize on rider) (see instr.) .....	9a.		
9b.	Interest from subsidiary capital (itemize on rider) (see instructions).....	9b.		
9c.	Gains from subsidiary capital .....	9c.		
10.	50% of dividends from nonsubsidiary corporations (see instructions).....	10.	1250000	
11.	New York City net operating loss deduction (attach Form NYC-NOLD-GCT) (see instr.).....	11.	80000	
12.	Gain on sale of certain property acquired prior to 1/1/66 (see instructions).....	12.		
13.	NYC and NYS tax refunds included in Sch. B, line 8 (see instructions) .....	13.		
14.	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 (attach Form NYC-399 and/or NYC-399Z) (see instr.).....	15.	12750	
16.	Other deductions: (see instructions) (attach rider) .....	16.		
17.	Total deductions (add lines 9a through 16).....	17.	1342750	
18.	Entire net income (line 8 less line 17) (see instructions) .....	18.	28323743	
19.	If the amount on line 18 is not correct, enter correct amount here and explain in rider (see instr.) .....	19.		
20.	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 obligations) (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) (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 (attach rider) (see instr.).....	21.	7202	
22a.	Investment income (line 20g less line 21) .....	22a.	2992798	
22b.	Investment income to be allocated (see instructions).....	22b.	2992798	
23.	Business income to be allocated (line 18 or line 19 less line 22b) .....	23.	25330945	
24.	Allocated investment income (line 22b multiplied by: <u>83.5500</u> % - Schedule D, line 2) (see instr.) .....	24.	2500434	
25a.	Allocated business income (line 23 multiplied by: <u>43.4800</u> % - Schedule H, line 7).....	25a.	11013454	
25b.	If the amount on line 25a is not correct, enter correct amount here and explain in rider (see instructions) .....	25b.		
26.	Total allocated net income (line 24 plus line 25a or line 25b (enter at Schedule A, line 1)) .....	26.	13513889	



30231891

ATTACH ALL PAGES OF FEDERAL RETURN



**SCHEDULE C Subsidiary Capital and Allocation**

A DESCRIPTION OF SUBSIDIARY CAPITAL LIST EACH ITEM (USE RIDER IF NECESSARY)		B EMPLOYER IDENTIFICATION NUMBER	C % of Voting Stock Owned	D Average Value	E Liabilities Directly or In- directly Attributable to Subsidiary Capital	F Net Average Value (column C minus column D)	G Issuer's Allocation Percentage	H Value Allocated to NYC (column E x column F)
XYZ and Company		22-3344556	100 %	10000000	5000000	5000000	50 %	2500000
						0		0
						0		0
1. Total Cols C, D and E (including items on rider) 1.				10000000	5000000	5000000		
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 5							2.	2500000

**SCHEDULE D Investment Capital and Allocation**

A DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	B No. of Shares or Amount of Securities	C Average Value	D Liabilities Directly or Indirectly Attributable to Investment Capital	E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	G Value Allocated to NYC (column E x column F)	H Gross Income from Investment
ABC Corp	100000	25000000	3000000	22000000	90.00 %	19800000	1220000
LMS corp	50000	60000000	20000000	40000000	80.00	32000000	1280000
1. Totals (including items on rider) 1.		85000000	23000000	62000000		51800000	2500000
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage 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 3E - enter on Schedule E, line 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  
 - Monthly     - Weekly     - Daily

- 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 assets (add lines 3 and 4) .....
- Total liabilities (see instructions) .....

COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
273801800	560500183	417150992
20000000	20000000	20000000
		397150992
20000000	20000000	20000000
		417150992
200062400	493411479	346736940
		70414052
		5000000
		65414052
		62000000
		3414052
		51800000
		1674251
		53474251
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 - line 22. See Instr.) .... 15.		79.49 %



**SCHEDULE F Certain Stockholders**

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

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")
Jane Doe, 10022	987-65-4321	President	4500400
Mike Star	547-88-7878	COO	4000000

- Total, including any amount on rider. (Enter on Schedule A, line 28) ..... 1. 8500400

**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 Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 59 Maiden Lane			2000000	Design	25	3500000	Design
CITY NY	STATE NY	ZIP 10038					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
<b>Total</b> .....			<b>2000000</b>		<b>25</b>	<b>3500000</b>	

**Part 2 -** List location for each place of business **OUTSIDE** 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 36 Any Street			1000000	Sales	25	2500000	Sales
CITY Boomtown	STATE CA	ZIP 90062					
NUMBER AND STREET 50 Commonwealth Ave			500000	Sales, Office	15	327055	Various
CITY Boston	STATE MA	ZIP 12345					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
<b>Total</b> .....			<b>1500000</b>		<b>40</b>	<b>2827055</b>	

**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 CITY	COLUMN B - EVERYWHERE
<i>Receipts in the regular course of business from:</i>		
1. Sales of tangible personal property .....		1.
2. Services performed .....	15000000	2. 40000000
3. Rentals of property .....		3.
4. Royalties .....		4.
5. Other business receipts .....	5000000	5. 6000000
6. Total .....	20000000	6. 46000000
7. Business Allocation Percentage (line 6, column A divided by line 6, column B rounded to the nearest hundredth of a percent. If using Schedule I, enter percentage from Part 1, line 8 or Part 2, line 2. See instructions.) .....		7. 43.48 %



**SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels**

**Part 1 Business allocation for aviation corporations**

Table with 8 rows and 3 columns: Line number, Description, and Allocation percentage. Includes sub-headers 'AVERAGE FOR THE YEAR' and 'COLUMN A - NEW YORK CITY' / 'COLUMN B - EVERYWHERE'.

**Part 2 Business allocation for corporations operating vessels in foreign commerce**

Table with 2 rows and 3 columns: Line number, Description, and Allocation percentage. Includes sub-headers 'COLUMN A - NEW YORK CITY TERRITORIAL WATERS' and 'COLUMN B - EVERYWHERE'.

**SCHEDULE J The following information must be entered for this return to be complete. (REFER TO INSTRUCTIONS BEFORE COMPLETING THIS SECTION.)**

- 1a. New York City principal business activity Design
1b. Other significant business activities
2. Trade name of reporting corporation
3. Is this corporation included in a consolidated federal return?
4. Is this corporation a member of a controlled group of corporations...
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income...
6. If "YES" to question 5, has Form(s) NYC-3360...
7. Did this corporation make any payments treated as interest...
8. Was this corporation a member of a partnership or joint venture...
9. At any time during the taxable year, did the corporation have an interest in real property...
10. a) If "YES" to 9, attach a schedule... b) Was any NYC real property... c) Was there a partial or complete liquidation... d) Was 50% or more of the corporation's ownership transferred...
11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return...
12. If "NO" to 11, explain:
13. Does the corporation have one or more qualified subchapter S subsidiaries?
14. Enter the number of Fed K1 returns attached:
15. Does this taxpayer pay rent greater than \$200,000 for any premises in NYC...
16. If "YES", were all required Commercial Rent Tax Returns filed?



**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)

Federal 1120S

▼ Federal Amount ▼

1. Dividends .....	1.	2 480 000	
2. Interest income .....	2.	2 500 000	
3. Capital gain net income .....	3.		
4. Other income .....	4.	420 200	
5. Total income .....	5.	40 989 850	
6. Bad debts .....	6.		
7. Interest expense .....	7.	120 100	
8. Other deductions .....	8.	20 140 029	
9. Total deductions .....	9.	58 480 707	
10. 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.  Firm's Email Address: Info@none.com

I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions) .....YES

<b>SIGN HERE:</b> Signature of officer	Title CFO	Date 03/15/2019	Preparer's Social Security Number or PTIN 1 2 3 - 4 5 - 6 7 8 9
<b>PREPARER'S USE ONLY</b> Preparer's signature	Preparer's printed name Della Street	Check if self-employed <input checked="" type="checkbox"/> Date 03/10/2019	Firm's Employer Identification Number 1 2 - 3 4 5 6 7 8 9
DS Accountants	300 First Avenue, NY, NY	10011	
▲ 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.

<p><b>ALL RETURNS EXCEPT REFUND RETURNS</b></p> <p>NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564</p>	<p><b>REMITTANCES</b></p> <p><b>PAY ONLINE WITH FORM NYC-200V</b></p> <p><b>AT NYC.GOV/ESERVICES</b></p> <p>OR</p> <p><b>Mail Payment and Form NYC-200V ONLY to:</b></p> <p>NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933</p>	<p><b>RETURNS CLAIMING REFUNDS</b></p> <p>NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563</p>
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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**

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

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

**Line 11** - Subtract Line 10 from Line 9.

**PART II**

**Line 19** - If the Domestic Production Activities Deduction has been taken on the corporate level, do

not include it on line 19, but enter it on Part II Line 20.

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

**PART III**

**Line 22 - Federal Taxable Income:** Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-1, NYC-3L, NYC-4S, or NYC-4SEZ. For members of a Combined Group in-

cluded in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be attached to the Form NYC-1 for each Subchapter S corporation included in the combined group.

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  
**PLUTO 2018 GCT TC THREE**

EMPLOYER IDENTIFICATION NUMBER  
0 0 - 0 0 0 0 0 0 9

**PART I - ADDITIONS TO ORDINARY BUSINESS INCOME**

	From Federal Form 1120S		
1. Ordinary business income (loss).....	Schedule K, Line 1	1.	-17490947
2. Net rental real estate income (loss) .....	Schedule K, Line 2	2.	
3. Other net rental income (loss).....	Schedule K, Line 3c	3.	
4. Interest income.....	Schedule K, Line 4	4.	2500000
5. Ordinary dividends .....	Schedule K, Line 5a	5.	2480000
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.	13500000
14. <b>TOTAL ADDITIONS</b> (Sum of lines 1 through 6 plus lines 11 through 13) ....		14.	1109153

**PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME**

Make applicable adjustments for C Corporation treatment of items 15 through 21

15. Section 179 deduction.....	Schedule K, Line 11	15.	
16. Contributions.....	Schedule K, Line 12a	16.	120100
17. Investment interest expense .....	Schedule K, Line 12b	17.	340
18. Section 59(e)(2) expenditures.....	Schedule K, Line 12c(2)	18.	
19. Other deductions (do not include Domestic Productions Activities Deduction).....	See Instructions	19.	320210
20. Domestic Production Activities Deduction..... (If deducted at corporate level) .....	See Instructions	20.	
21. <b>TOTAL DEDUCTIONS</b> (Sum of lines 15 through 20).....		21.	440650

**PART III - CALCULATION OF FEDERAL TAXABLE INCOME**

22. <b>Federal Taxable Income</b> .....	See Instructions	22.	668503
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**DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY**

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

Name (Print or Type)  
PLUTO 2018 GCT TC THREE

EMPLOYER IDENTIFICATION NUMBER  
00 - 00000009

- ▲ 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.

OR  
SOCIAL SECURITY NUMBER  
- - - - -

SCHEDULE A1 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	I Allowable New York City Depreciation
Equipment	3	1/1/2017	51000	12750	17000	S/L	5	12750
<b>1a. Total columns D, E, F, and I.....</b>			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 Computation 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	I Total Allowable New York City Deductions
<b>1b. Total columns D, E, F, and I.....</b>								

**SCHEDULE B Disposition adjustment** Attach rider if necessary

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

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

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions) .....						
3. Total excess NYC deductions over federal deductions (see instructions) .....						

**SCHEDULE C Computation of adjustments to New York City income**

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F .....4.	17000	
5. Enter amount from Schedule A1, line 1a, column I .....5.		12750
6a. Enter amount from Schedule A2, line 1b, Column F .....6a.		
6b. Enter amount from Schedule A2, line 1b, Column I .....6b.		
7a. Enter amount from Schedule B, line 2.....7a.		
7b. Enter amount from Schedule B, line 3.....7b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a. 8.	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



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:  
  
PLUTO 2018 GCT TC THREE

EMPLOYER IDENTIFICATION NUMBER

0 0 - 0 0 0 0 0 0 9

**SCHEDULE A - NYC Net Operating Loss Deduction Schedule (NOLD)**

APPLICABLE YEAR	COLUMN A - Tax Year	COLUMN B - Federal Taxable Income (Loss) before NOL and special deductions	COLUMN C - Amount from NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ (See instructions)	COLUMN D - NYC Net Operating Loss Generated (attach rider for Separate Return Limitation Year (SRLY) Loss)	COLUMN E - NYC Net Operating Loss Utilized	COLUMN F - NYC Net Operating Loss Expired	COLUMN G - NYC Net Operating Loss Remaining
<b>A. NOL Carryforward from prior years</b> →							
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 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?  YES  NO

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

**NYC 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 .....	3000000
2. Entire Net Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 18 or 19 plus line 11 .....	33323743
3. Ratio: (Divide line 1 by line 2) .....	0.0900
4. Net Operating Loss (NYC-3A or NYC 3L, Sch. B line 11) .....	80000
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)..	7202





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

▼ Name as shown on NYC-3L or NYC-3A <b>PLUTO 2018 GCT TC THREE</b>	EMPLOYER IDENTIFICATION NUMBER <table style="width:100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 10px;">-</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">9</td> </tr> </table>	0	0	-	0	0	0	0	0	0	9
0	0	-	0	0	0	0	0	0	9		

**SCHEDULE A**

1a. Add total of amounts from Schedule B, line 10, for all partnerships with respect to which you are claiming a credit (see instructions) .....	1a.	2,600	
1b. Enter amount from Schedule C, line 9.....	1b.	0	
1c. Total of 1a and 1b. ....	1c.	2,600	
<b>▼ FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCOME ▼</b>			
2. Tax from Form NYC-3L or NYC-3A, Schedule A, line 1 (see inst.) .....	2.	1,388,370	
3. Multiply line 2 by 4/8.85 .....	3.	627,543	
4. UBT PAID CREDIT - Enter the lesser of line 1c and line 3 and transfer amount to Form NYC-3L, Schedule A, line 7 or Form NYC-3A, Schedule A, line 9 .....	4.	2,600	

**▼ FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCOME PLUS SALARIES AND OTHER COMPENSATION ▼**

5. Multiply line 1c by .3319 .....	5.	0	
6. Tax from Form NYC-3L or NYC-3A, Schedule A, line 3 .....	6.		
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 .....	7.		

**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: \_\_\_\_\_

▼ Name of partnership from which you received a distributive share or guaranteed payment (distributing partnership) <b>PLUTO 2018 GCT TC THREE</b>	EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP <table style="width:100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 10px;">-</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="border: 1px solid black; width: 20px;">9</td> </tr> </table>	0	0	-	0	0	0	0	0	0	9
0	0	-	0	0	0	0	0	0	9		

1. Unincorporated business tax paid by distributing partnership (from Form NYC-204, Sch. A, line 23) ..	1.	5,000	
2. Credits taken by distributing partnership on its own return (from Form NYC-204, Schedule A, lines 20 and 22a through 22e) (see instructions) .....	2.	200	
3. Total of lines 1 and 2 .....	3.	5,200	
4. Your distributive share percentage with respect to the distributing partnership (from distributing partnership's Form NYC-204, Schedule C. Attach copy).....	4.	50	
5. Multiply line 3 by the percentage on line 4 .....	5.	2,600	
6. Tax from Form NYC-3L or NYC-3A, Schedule A, line 1 (modified if necessary - see instr.) .....	6.	1,195,979	
7. Tax from pro forma Form NYC-3L or NYC-3A, Schedule A, line 1 (see instructions) .....	7.	1,268,131	
8. Subtract line 7 from line 6 .....	8.	-72,152	
9. Multiply line 8 by 4/8.85 (see instructions).....	9.	-32,612	
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		

# GCT Test Case Four

Begins on the next page

Taxpayer name	WORK 2018 GCT TC FOUR
EIN	00-0000019
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.



For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2018 and ending

Name: WORK 2018 GCT TC FOUR; In Care Of: Luke Skywalker; Address: 39 space drive; City and State: Orion Ok; Zip Code: 74002; Country: (if not US); Business Telephone Number: 301-555-1212; Date business began in NYC: 05/31/2001; Taxpayer's Email Address: work@none.com; EMPLOYER IDENTIFICATION NUMBER: 00-0000019; BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 541320

CHECK ALL THAT APPLY: Final return, Special short period return, Claim any 9/11/01-related federal tax benefits, Amended return, Filing a 52-53-week taxable year, A pro-forma federal return is attached, Enter 2-character special condition code, IRS change, NYS change, Date of Final Determination

SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with columns for description, amount, and payment amount. Includes rows for A. Payment, 1. Allocated net income, 2a. Allocated capital, 2b. Total allocated capital, 2c. Cooperatives, 3. Alternative Tax, 4. Minimum tax, 5. Allocated subsidiary capital, 6. Tax, 7. UBT Paid Credit, 8. Tax after UBT Credit, 9a. REAP Credit, 9b. LMREAP Credit, 10a. Real Estate Tax Escalation, 10b. Biotechnology Credit, 10c. Beer Production Credit, 11. Net tax after credits, 12. First installment of estimated tax, 13. Total of lines 11, 12a and 12b, 14. Prepayments, 15. Balance due, 16. Overpayment, 17a. Interest, 17b. Additional charges, 17c. Penalty for underpayment, 18. Total of lines 17a, 17b and 17c, 19. Net overpayment, 20. Amount of line 19 to be, 20c. Routing Number, 21. TOTAL REMITTANCE DUE

**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 ..... <input type="text"/> - <input type="text"/>			
26. Total assets from federal return .....	26.	417150992	
27. EIN of Common Parent Corporation..... <input type="text"/> - <input type="text"/>			
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) .....	1. \$	33,399,493
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instr.) ....	2. \$	8,500,400
Total (line 1 plus line 2) .....	3. \$	41,899,893
Statutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return) .	4. \$	40,000
Net amount (line 3 minus line 4) .....	5. \$	41,859,893
15% of net amount (line 5 x 15%) .....	6. \$	6,278,984
Investment income to be allocated (amount on Schedule B, line 22b x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.) .....	7. \$	448,733
Business income to be allocated (line 6 minus line 7) .....	8. \$	5,830,251
Allocated investment income (line 7 x investment allocation % from Schedule. D, line 2F) ..... <input type="text"/> %	9. \$	374,909
Allocated business income (line 8 x business allocation % from Schedule H, line 7) ..... <input type="text"/> %	10. \$	2,534,892
Taxable net income (line 9 plus line 10) .....	11. \$	2,909,801
Tax rate .....	12.	8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3 .....	13. \$	257,517



**SCHEDULE B** Computation and Allocation of Entire Net Income

1.	Federal taxable income before net operating loss deduction and special deductions (see instructions).....	1.	668503	
2.	Interest on federal, state, municipal and other obligations not included in line 1 above (see instructions).....	2.		
3.	Deductions directly attributable to subsidiary capital (attach list) (see instructions).....	3.	5000000	
4.	Deductions indirectly attributable to subsidiary capital (attach list) (see instructions).....	4.		
5a.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (attach rider) (see instr.)....	5a.	10980990	
5b.	NYC General Corporation Tax deducted on federal return (see instructions) .....	5b.	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.....	6b.		
	(c) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z) .....	6c.		
7.	Additions:			
	(a) Payment for use of intangibles .....	7a.		
	(b) Domestic Production Activities Deduction (see instructions).....	7b.		
	(c) Other (see instructions) (attach rider) .....	7c.	15000000	
8.	Total of lines 1 through 7c .....	8.	34649493	
9a.	Dividends from subsidiary capital (itemize on rider) (see instr.) .....	9a.		
9b.	Interest from subsidiary capital (itemize on rider) (see instructions).....	9b.		
9c.	Gains from subsidiary capital .....	9c.		
10.	50% of dividends from nonsubsidiary corporations (see instructions).....	10.	1250000	
11.	New York City net operating loss deduction (attach Form NYC-NOLD-GCT) (see instr.).....	11.		
12.	Gain on sale of certain property acquired prior to 1/1/66 (see instructions).....	12.		
13.	NYC and NYS tax refunds included in Sch. B, line 8 (see instructions) .....	13.		
14.	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 (attach Form NYC-399 and/or NYC-399Z) (see instr.).....	15.		
16.	Other deductions: (see instructions) (attach rider) .....	16.		
17.	Total deductions (add lines 9a through 16).....	17.	1250000	
18.	Entire net income (line 8 less line 17) (see instructions) .....	18.	33399493	
19.	If the amount on line 18 is not correct, enter correct amount here and explain in rider (see instr.) .....	19.		
20.	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 obligations) (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) (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 (attach rider) (see instr.).....	21.	8448	
22a.	Investment income (line 20g less line 21) .....	22a.	2991552	
22b.	Investment income to be allocated (see instructions).....	22b.	2991552	
23.	Business income to be allocated (line 18 or line 19 less line 22b) .....	23.	30407941	
24.	Allocated investment income (line 22b multiplied by: <u>83.5500</u> % - Schedule D, line 2) (see instr.) .....	24.	2499393	
25a.	Allocated business income (line 23 multiplied by: <u>43.4800</u> % - Schedule H, line 7).....	25a.	13220844	
25b.	If the amount on line 25a is not correct, enter correct amount here and explain in rider (see instructions) .....	25b.		
26.	Total allocated net income (line 24 plus line 25a or line 25b (enter at Schedule A, line 1)) .....	26.	15720237	



30231891

ATTACH ALL PAGES OF FEDERAL RETURN

**SCHEDULE C Subsidiary Capital and Allocation**

A DESCRIPTION OF SUBSIDIARY CAPITAL LIST EACH ITEM (USE RIDER IF NECESSARY)		B EMPLOYER IDENTIFICATION NUMBER	C % of Voting Stock Owned	D Average Value	E Liabilities Directly or In- directly Attributable to Subsidiary Capital	F Net Average Value (column C minus column D)	G Issuer's Allocation Percentage	H Value Allocated to NYC (column E x column F)
XYZ and Company		22-3344556	100 %	10000000	5000000	5000000	50 %	2500000
						0		0
						0		0
1. Total Cols C, D and E (including items on rider) 1.				10000000	5000000	5000000		
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 5							2.	2500000

**SCHEDULE D Investment Capital and Allocation**

A DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	B No. of Shares or Amount of Securities	C Average Value	D Liabilities Directly or Indirectly Attributable to Investment Capital	E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	G Value Allocated to NYC (column E x column F)	H Gross Income from Investment
ABC Corp	100000	25000000	3000000	22000000	90.00 %	19800000	1220000
LMS corp	50000	60000000	20000000	40000000	80.00	32000000	1280000
1. Totals (including items on rider) 1.		85000000	23000000	62000000		51800000	2500000
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage 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 3E - enter on Schedule E, line 10)				4.	62000000		

**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  
 - Monthly     - Weekly     - Daily

- 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 assets (add lines 3 and 4)
- Total liabilities (see instructions)

COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
273801800	560500183	417150992
20000000	20000000	20000000
		397150992
20000000	20000000	20000000
		417150992
200062400	493411479	346736940
		70414052
		5000000
		65414052
		62000000
		3414052
		51800000
		1674251
		53474251
		79.49 %



**SCHEDULE F Certain Stockholders**

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

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")
Jane Doe, 10022	987-65-4321	President	4500400
Mike Star	547-88-7878	COO	4000000

- Total, including any amount on rider. (Enter on Schedule A, line 28) 1. 8500400

**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 Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 59 Maiden Lane			2000000	Design	25	3500000	Design
CITY NY	STATE NY	ZIP 10038					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
<b>Total</b> .....			<b>2000000</b>		<b>25</b>	<b>3500000</b>	

**Part 2 -** List location for each place of business **OUTSIDE** 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 36 Any Street			1000000	Sales	25	2500000	Sales
CITY Boomtown	STATE CA	ZIP 90062					
NUMBER AND STREET 50 Commonwealth Ave			500000	Sales, Office	15	327055	Various
CITY Boston	STATE MA	ZIP 12345					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
<b>Total</b> .....			<b>1500000</b>		<b>40</b>	<b>2827055</b>	

**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 CITY	COLUMN B - EVERYWHERE
<i>Receipts in the regular course of business from:</i>		
1. Sales of tangible personal property .....		1.
2. Services performed .....	15000000	2. 40000000
3. Rentals of property .....		3.
4. Royalties .....		4.
5. Other business receipts .....	5000000	5. 6000000
6. Total .....	20000000	6. 46000000
7. Business Allocation Percentage (line 6, column A divided by line 6, column B rounded to the nearest hundredth of a percent. If using Schedule I, enter percentage from Part 1, line 8 or Part 2, line 2. See instructions.) .....		7. 43.48 %



**SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels**

**Part 1 Business allocation for aviation corporations**

Table with columns: AVERAGE FOR THE YEAR, COLUMN A - NEW YORK CITY, COLUMN B - EVERYWHERE. Rows include Aircraft arrivals and departures, New York City percentage, Revenue tons handled, etc.

**Part 2 Business allocation for corporations operating vessels in foreign commerce**

Table with columns: COLUMN A - NEW YORK CITY TERRITORIAL WATERS, COLUMN B - EVERYWHERE. Rows include Aggregate number of working days, Allocation percentage.

**SCHEDULE J The following information must be entered for this return to be complete. (REFER TO INSTRUCTIONS BEFORE COMPLETING THIS SECTION.)**

- 1a. New York City principal business activity Design
1b. Other significant business activities
2. Trade name of reporting corporation
3. Is this corporation included in a consolidated federal return?
4. Is this corporation a member of a controlled group of corporations...
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income...
6. If "YES" to question 5, has Form(s) NYC-3360...
7. Did this corporation make any payments treated as interest...
8. Was this corporation a member of a partnership or joint venture...
9. At any time during the taxable year, did the corporation have an interest in real property...
10. a) If "YES" to 9, attach a schedule... b) Was any NYC real property... c) Was there a partial or complete liquidation... d) Was 50% or more of the corporation's ownership transferred...
11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return...
12. If "NO" to 11, explain:
13. Does the corporation have one or more qualified subchapter S subsidiaries?
14. Enter the number of Fed K1 returns attached:
15. Does this taxpayer pay rent greater than \$200,000 for any premises in NYC...
16. If "YES", were all required Commercial Rent Tax Returns filed?





**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)

Federal 1120S

▼ Federal Amount ▼

1. Dividends .....	1.	2,480.000	
2. Interest income .....	2.	2,500.000	
3. Capital gain net income .....	3.		
4. Other income .....	4.	420.200	
5. Total income .....	5.	40,989.850	
6. Bad debts .....	6.		
7. Interest expense .....	7.	120.100	
8. Other deductions .....	8.	20,140.029	
9. Total deductions .....	9.	58,480.707	
10. 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.  Firm's Email Address: Info@none.com

I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions) .....YES

<b>SIGN HERE:</b> Signature of officer	Title CFO	Date 03/15/19	Preparer's Social Security Number or PTIN 1 2 3 - 4 5 - 6 7 8 9
<b>PREPARER'S USE ONLY</b> Preparer's signature	Preparer's printed name Della Street	Check if self-employed <input checked="" type="checkbox"/> Date 03/10/2019	Firm's Employer Identification Number 1 2 - 3 4 5 6 7 8 9
DS Accountants	300 First Avenue, NY, NY	10011	
▲ 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



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**

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

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

**Line 11** - Subtract Line 10 from Line 9.

**PART II**

**Line 19** - If the Domestic Production Activities Deduction has been taken on the corporate level, do

not include it on line 19, but enter it on Part II Line 20.

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

**PART III**

**Line 22 - Federal Taxable Income:** Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-1, NYC-3L, NYC-4S, or NYC-4SEZ. For members of a Combined Group in-

cluded in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be attached to the Form NYC-1 for each Subchapter S corporation included in the combined group.

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  
**WORK 2018 GCT TC FOUR**

EMPLOYER IDENTIFICATION NUMBER  
0 0 - 0 0 0 0 0 1 9

**PART I - ADDITIONS TO ORDINARY BUSINESS INCOME**

	From Federal Form 1120S		
1. Ordinary business income (loss).....	Schedule K, Line 1	1.	-17490947
2. Net rental real estate income (loss) .....	Schedule K, Line 2	2.	
3. Other net rental income (loss).....	Schedule K, Line 3c	3.	
4. Interest income.....	Schedule K, Line 4	4.	2500000
5. Ordinary dividends .....	Schedule K, Line 5a	5.	2480000
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.	13500000
14. <b>TOTAL ADDITIONS</b> (Sum of lines 1 through 6 plus lines 11 through 13) ....		14.	1109153

**PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME**

Make applicable adjustments for C Corporation treatment of items 15 through 21

15. Section 179 deduction.....	Schedule K, Line 11	15.	
16. Contributions.....	Schedule K, Line 12a	16.	120100
17. Investment interest expense .....	Schedule K, Line 12b	17.	340
18. Section 59(e)(2) expenditures.....	Schedule K, Line 12c(2)	18.	
19. Other deductions (do not include Domestic Productions Activities Deduction).....	See Instructions	19.	320210
20. Domestic Production Activities Deduction..... (If deducted at corporate level) .....	See Instructions	20.	
21. <b>TOTAL DEDUCTIONS</b> (Sum of lines 15 through 20).....		21.	440650

**PART III - CALCULATION OF FEDERAL TAXABLE INCOME**

22. <b>Federal Taxable Income</b> .....	See Instructions	22.	668503
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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.

Print or Type

Name as shown on NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A
WORK 2018 GCT TC FOUR
Type of Business: Check one: [ ] COMMERCIAL [ ] INDUSTRIAL [X] RETAIL
Corporation Tax year for which claim is made: Date ended: month: December, year: 2018

EMPLOYER IDENTIFICATION NUMBER
00-0000019
FEDERAL BUSINESS CODE
311900

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

▲ 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.

Table with 7 rows and 3 columns. Row 1: 1,393,116 50. Row 2: 1,000. Row 3: 1,392,116. Row 4: 1,000.

REAP carryover schedule table with 4 columns: CARRYOVER TO CURRENT YEAR (unused credit), APPLIED, CARRYOVER TO NEXT YEAR (column A minus column B). Rows 8a-8f.

9. Allowable nonrefundable REAP credit for current year (amount from line 1 or line 7, whichever is less) 9. 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

11. Line 9 plus line 10. Transfer amount to Form NYC-2, Sch. A, line 7; Form NYC-2A, Sch. A, line 9; Form NYC-3L, Sch. A, line 9a; Form NYC-3A, Sch. A, line 11a; Form NYC-1, Sch. A, line 8a or Form NYC-1A, Sch. A, line 10a: 11. 1,000



**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:

**WORK 2018 GCT TC FOUR**

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Corporation tax year for which claim is made. Date ended: **December 2018**

MONTH YEAR

EMPLOYER IDENTIFICATION NUMBER

00 - 00000019

FEDERAL BUSINESS CODE

541320

**COMPUTATION OF CREDIT**

1. Available Credit.....1.	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.....2.	1,393,116	
3. Tax Credits claimed before Biotechnology Credit .....3.		
4. Subtract line 3 from line 2. ....4.	1,393,116	
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.	3,500	
6. Limitation - Subtract line 5 from line 4. If line 5 is greater than line 4, enter "0" on line 6. ...6.	1,389,616	
7. Enter the lesser of line 1 and line 6. ....7.	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) .....9.		

**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
2. must have applied for the credit and received a Certificate of Tax Credit specifying the amount of credit the taxpayer is entitled to claim.

The Certificate of Tax Credit covering expenses incurred in calendar year 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.



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

Name as shown on NYC-2A, NYC-2, NYC-3A or NYC-3L: WORK 2018 GCT TC FOUR	Employer Identification Number: 00 - 00000019	Federal Business Code: 541320
Affiliate Name:	Employer Identification Number:	
NYC form filed (check appropriate box):		
<input type="checkbox"/> Business Corporation Tax <input type="checkbox"/> NYC-2A or <input type="checkbox"/> NYC-2	<input type="checkbox"/> General Corporation Tax <input type="checkbox"/> NYC-3A or <input checked="" type="checkbox"/> NYC-3L	

**SCHEDULE A - ELIGIBILITY**

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

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

Name of Registered Distributor <b>Beer Dealer</b>	EIN of Registered Distributor <b>15-1234567</b>	SLA License Number of Registered Distributor <b>7654321</b>
------------------------------------------------------	----------------------------------------------------	----------------------------------------------------------------

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

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

A - Beer production facility's physical address	B - Total gallons of beer
150 Broadway, New York NY 10001	510000
<b>Total from additional sheet(s).....</b>	
1. Add column B amounts .....	510000
2. Enter the lesser of line 1 or 500,000 .....	500000
3. Subtract 500,000 from line 1 (if less than zero, enter zero) .....	10000
4. Enter the lesser of line 3 or 15,000,000 .....	10000
5. Credit for the first 500,000 gallons (multiply line 2 by 0.12: see instructions) .....	60000
6. Credit for the remainder of the beer produced up to additional 15,000,000 gallons (multiply line 4 by .0386) .....	386
7. Total credit for beer produced in New York City (add lines 5 and 6).....	60386

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

8. Tax due before credits .....	1393116
9. Tax credits claimed before this credit .....	2500
10. Subtract line 9 from line 8.....	1390616
11. Enter the fixed dollar minimum tax (from Form NYC-2, Sch. A, line 3 or Form NYC-2A, Sch. A, sum of lines 3 and 5; Form NYC-3L, Sch. A, line 4 or Form NYC-3A, Sch. A, sum of lines 4 and 7).....	3500
12. Limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter "0" on line 12).....	1387116
13. Enter the lesser of line 7 and line 12 .....	60386
14. Amount of unused credit to be refunded or credited (line 7 less line 13) .....	
15. Add lines 13 and 14. Enter here and on Form NYC-2A, Schedule A, line 13; Form NYC-2, Schedule A, line 11; Form NYC-3A, Schedule A, line 12c or Form NYC-3L, Schedule A, line 10c. ....	60386

# GCT Test Case Five

Begins on the next page

Taxpayer name	BWD 2018 GCT TC FIVE
EIN	00-0000007
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

To be filed by S Corporations only. All C Corporations must file Form NYC-2, NYC-2S or NYC-2A

For CALENDAR YEAR 2018 or FISCAL YEAR beginning 1/1 2018 and ending 12/31/18

Name: BWD 2018 GCT TC FIVE  
 In Care Of: Fred Flintstone  
 Address: 59 Maiden lane  
 City and State: New York Zip Code: 10038  
 Business Telephone Number: 212-555-8888 Date business began in NYC: 01/01/2016  
 Taxpayer's Email Address: none@none.com  
 EMPLOYER IDENTIFICATION NUMBER: 00-00000007  
 BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 321900  
 Final return  Filing a 52-53-week taxable year   
 Special short period return  A pro-forma federal return is attached   
 Claim any 9/11/01-related federal tax benefits  Enter 2-character special condition code   
 Amended return  If the purpose of the amended return is to report a federal or state change, check the appropriate box: IRS change  Date of Final Determination: - - - - - NYS change

**SCHEDULE A Computation of Tax** BEGIN WITH SCHEDULES B THROUGH E ON PAGE 2. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

A. Payment		Amount being paid electronically with this return		A. Payment Amount		
1.	Net income (from Schedule B, line 8)	1.	73104	X .0885	1.	6470
2a.	Total capital (from Schedule C, line 7)	2a.	1065106	X .0015	2a.	1598
2b.	Total capital - Cooperative Housing Corps.	2b.	0	X .0004	2b.	
2c.	Cooperatives - enter: BORO BLOCK LOT					
3a.	Compensation of stockholders (from Schedule D, line 1)	3a.	161698			
3b.	Alternative tax	3b.				2320
4.	Minimum tax - NYC Gross Receipts: 11468259	4.				3500
5.	Tax (line 1, 2a, 2b, 3b or 4, whichever is largest)	5.				4700
6.	First installment of estimated tax for period following that covered by this return:					12000
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT	6a.				
	(b) If application for extension has not been filed and line 5 exceeds \$1,000, enter 25% of line 5	6b.				
7.	Total before prepayments (add lines 5 and 6a or 6b)	7.				16700
8.	Prepayments (from Prepayments Schedule, line G)	8.				18000
9.	Balance due (line 7 less line 8)	9.				1300
10.	Overpayment (line 8 less line 7)	10.				
11a.	Interest	11a.				
11b.	Additional charges	11b.				
11c.	Penalty for underpayment of estimated tax	11c.				
12.	Total of lines 11a, 11b and 11c	12.				
13.	Net overpayment (line 10 less line 12)	13.				1300
14.	Amount of line 13 to be: (a) Refunded - <input checked="" type="checkbox"/> Direct deposit - fill out line 14c OR <input type="checkbox"/> Paper check	14a.				
	(b) Credited to 2019 estimated tax	14b.				
14c.	Routing Number: 21000021 Account Number: 15002101266 ACCOUNT TYPE: Checking <input checked="" type="checkbox"/> Savings <input type="checkbox"/>					
15.	TOTAL REMITTANCE DUE	15.				
16.	NYC rent deducted on federal tax return	16.				
17.	Gross receipts or sales from federal return	17.				11468259
18.	Total assets from federal return	18.				3605885

**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. Firm's Email Address: \_\_\_\_\_  
 I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions)...YES   
 Officer's signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_ Preparer's Social Security Number or PTIN: \_\_\_\_\_  
 Preparer's signature: \_\_\_\_\_ Preparer's printed name: \_\_\_\_\_ Check if self-employed:  Date: \_\_\_\_\_ Firm's Employer Identification Number: \_\_\_\_\_  
 Firm's name (or yours, if self-employed) Address Zip Code

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

**SCHEDULE B Computation of NYC Taxable Net Income**

1.	Federal taxable income before net operating loss deduction and special deductions (see instructions) .....	1.	38610	
2.	Interest on federal, state, municipal and other obligations not included in line 1 .....	2.		
3a.	NYS Franchise Tax and other income taxes, including MTA taxes, deducted on federal return (attach rider) (see instr.) .....	3a.	27594	
3b.	NYC General Corporation Tax deducted on federal return (see instructions) .....	3b.	9000	
4.	ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z) (see instructions) .....	4.		
5.	Total (sum of lines 1 through 4) .....	5.	75204	
6a.	New York City net operating loss deduction (see instructions) .....	6a.	2100	
6b.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instr.) .....	6b.		
6c.	NYC and NYS tax refunds included in Schedule B, line 1 (see instr.) .....	6c.		
7.	Total (sum of lines 6a through 6c) .....	7.	2100	
8.	Taxable net income (line 5 less line 7) (enter on page 1, Schedule A, line 1) (see instructions) .....	8.	73104	

**SCHEDULE C Total Capital**

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

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

	COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
1. Total assets from federal return .....	4688476	3605885	4147181
2. Real property and marketable securities included in line 1 ...	50206	60043	55125
3. Subtract line 2 from line 1 .....			4092056
4. Real property and marketable securities at fair market value ....	180000	250554	215277
5. Adjusted total assets (add lines 3 and 4) .....			4307333
6. Total liabilities (see instructions) .....	3242000	3242454	3242227
7. Total capital (column C, line 5 less column C, line 6) (enter on page 1, Schedule A, line 2a or 2b) (see Instr.) .....			1065106

**SCHEDULE D Certain Stockholders**

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

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")
Yogi Bear	321-65-4987	CFO	80849
Stewie Griffin	987-65-4321	COO	80849
1. Total, including any amount on rider (enter on page 1, Schedule A, line 3a) .....			161698

**SCHEDULE E The following information must be entered for this return to be complete**

- New York City principal business activity: \_\_\_\_\_
- Does the corporation have an interest in real property located in New York City? (see instructions)..... YES  NO
- If "YES": (a) Attach a schedule of such property, including street address, borough, block and lot number.  
(b) Was a controlling economic interest in this corporation (i.e., 50% or more of stock ownership) transferred during the tax year?... YES  NO
- Does the corporation have one or more qualified subchapter s subsidiaries (QSSS)?..... YES  NO   
If "YES" Attach a schedule showing the name, address and EIN, if any, of each QSSS and indicate whether the QSSS filed or was required to file a City business income tax return. See instructions.
- Enter the number of Fed K1 returns attached: \_\_\_\_\_
- Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity?..... YES  NO
- If "YES", were all required Commercial Rent Tax Returns filed?..... YES  NO

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

**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 8	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax ..		3000
B. Payment with Declaration, Form NYC-400 (1) .....	03/15/2017	3000
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 .....	03/16/2018	12000
F. Overpayment from preceding year credited to this year ...		
<b>G. TOTAL</b> of A through F (enter on Schedule A, line 8).....		18000

**MAILING INSTRUCTIONS**

<p><b>ALL RETURNS EXCEPT REFUND RETURNS</b>                  NYC DEPARTMENT OF FINANCE                  GENERAL CORPORATION TAX                  P.O. BOX 5564                  BINGHAMTON, NY 13902-5564</p>	<p><b>REMITTANCES</b>                  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</p>	<p><b>RETURNS CLAIMING REFUNDS</b>                  NYC DEPARTMENT OF FINANCE                  GENERAL CORPORATION TAX                  P.O. BOX 5563                  BINGHAMTON, NY 13902-5563</p>
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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**

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

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

**Line 11** - Subtract Line 10 from Line 9.

**PART II**

**Line 19** - If the Domestic Production Activities Deduction has been taken on the corporate level, do

not include it on line 19, but enter it on Part II Line 20.

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

**PART III**

**Line 22 - Federal Taxable Income:** Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-1, NYC-3L, NYC-4S, or NYC-4SEZ. For members of a Combined Group in-

cluded in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be attached to the Form NYC-1 for each Subchapter S corporation included in the combined group.

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
BWD 2018 GCT TC FIVE	00 - 00000007

**PART I - ADDITIONS TO ORDINARY BUSINESS INCOME**

	From Federal Form 1120S				
1. Ordinary business income (loss).....	Schedule K, Line 1		1.	42418	
2. Net rental real estate income (loss) .....	Schedule K, Line 2		2.		
3. Other net rental income (loss).....	Schedule K, Line 3c		3.		
4. Interest income.....	Schedule K, Line 4		4.	71147	
5. Ordinary dividends .....	Schedule K, Line 5a		5.	20000	
6. Royalties .....	Schedule K, Line 6		6.		
7. Net short-term capital gain (loss) .....	Schedule K, Line 7	7.	78649		
8. Net long-term capital gain (loss) .....	Schedule K, Line 8a	8.			
9. Sum of lines 7 and 8 .....	See Instructions	9.	78649		
10. Capital Loss Carryover .....	See Instructions	10.			
11. Net Capital Gain.....	See Instructions			78649	
12. Net Section 1231 gain (loss).....	Schedule K, Line 9				
13. Other income (loss).....	Schedule K, Line 10			10000	
14. <b>TOTAL ADDITIONS</b> (Sum of lines 1 through 6 plus lines 11 through 13) ....				603914	

**PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME**

Make applicable adjustments for C Corporation treatment of items 15 through 21

15. Section 179 deduction.....	Schedule K, Line 11		15.	62935	
16. Contributions.....	Schedule K, Line 12a		16.		
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 Domestic Productions Activities Deduction).....	See Instructions		19.	502369	
20. Domestic Production Activities Deduction..... (If deducted at corporate level) .....	See Instructions		20.		
21. <b>TOTAL DEDUCTIONS</b> (Sum of lines 15 through 20).....			21.	565304	

**PART III - CALCULATION OF FEDERAL TAXABLE INCOME**

22. <b>Federal Taxable Income</b> .....	See Instructions		22.	38610	
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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:

BWD 2018 GCT TC FIVE

EMPLOYER IDENTIFICATION NUMBER

0	0	0	0	0	0	0	7
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**SCHEDULE A - NYC Net Operating Loss Deduction Schedule (NOLD)**

APPLICABLE YEAR	COLUMN A - Tax Year	COLUMN B - Federal Taxable Income (Loss) before NOL and special deductions	COLUMN C - Amount from NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ (See instructions)	COLUMN D - NYC Net Operating Loss Generated (attach rider for Separate Return Limitation Year (SRLY) Loss)	COLUMN E - NYC Net Operating Loss Utilized	COLUMN F - NYC Net Operating Loss Expired	COLUMN G - NYC Net Operating Loss Remaining
<b>A. NOL Carryforward from prior years</b>							
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?  YES  NO

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

**NYC Net Operating Loss Apportionment To Investment Income**

**DESCRIPTION**

- Investment Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 20g .....
- Entire Net Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 18 or 19 plus line 11 .....
- Ratio: (Divide line 1 by line 2) .....
- Net Operating Loss (NYC-3A or NYC 3L, Sch. B line 11) .....
- 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)..

**AMOUNT**


# GCT Test Case Six

Begins on the next page

Taxpayer name	BROO 2018 GCT TC SIX
EIN	00-0000005
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.

To be filed by S Corporations only. All C Corporations must file Form NYC-2, NYC-2S or NYC-2A

For CALENDAR YEAR 2018 or FISCAL YEAR beginning 1/1 2018 and ending 12/31/18



Name BROO 2018 GCT TC SIX		Name Change <input checked="" type="checkbox"/>	Taxpayer's Email Address: none@none.com	
In Care Of Fred Flintstone		EMPLOYER IDENTIFICATION NUMBER 00 - 00000005		
Address (number and street) 59 Maiden lane		BUSINESS CODE NUMBER AS PER FEDERAL RETURN 321900		
City and State New York	Zip Code 10038	Country (if not US)		
Business Telephone Number 212-555-8888		Date business began in NYC 01/01/2016		
<input checked="" type="checkbox"/> Final return <input type="checkbox"/> Special short period return (See Instr.) <input type="checkbox"/> Amended return		<input type="checkbox"/> Filing a 52- 53-week taxable year <input type="checkbox"/> Enter 2-character special condition code, if applicable (see inst.) <input type="checkbox"/> IRS change <input type="checkbox"/> NYS change		
If the purpose of the amended return is to report a federal or state change, check the appropriate box:		Date of Final Determination		

**SCHEDULE A Computation of Tax** BEGIN WITH SCHEDULES B, LINE 6 ON PAGE 2. TRANSFER APPLICABLE AMOUNT TO SCHEDULE A.

A. Payment		Amount being paid electronically with this return		Payment Amount		
1.	Net income (from Schedule B, line 6)	1.	43689	X .0885 ...	1.	3866
2.	Minimum tax (See instructions) - NYC Gross Receipts:				2.	25
3.	Tax (line 1 or 2, whichever is larger)				3.	3866
4.	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	4a.				
	(b) If application for extension has not been filed and line 3 exceeds \$1,000, enter 25% of line 3 (see instructions)	4b.				967
5.	Total before prepayments (add lines 3 and 4a or 4b)	5.				4833
6.	Prepayments (see instructions)	6.				3000
7.	Balance due (line 5 less line 6)	7.				1833
8.	Overpayment (line 6 less line 5)	8.				
9a.	Interest (see instructions)	9a.	235			
9b.	Additional charges (see instructions)	9b.	115			
9c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	9c.				
10.	Total of lines 9a, 9b and 9c	10.				350
11.	Net Overpayment (line 8 less line 10)	11.				
12.	Amount of line 11 to be: (a) Refunded - <input checked="" type="checkbox"/> Direct deposit - fill out line 10c OR <input type="checkbox"/> Paper check ..	12a.				
	(b) Credited to 2019 estimated tax	12b.				
12c.	Routing Number 210000021 Account Number 15002101266 ACCOUNT TYPE Checking <input checked="" type="checkbox"/> Savings <input type="checkbox"/>					
13.	TOTAL REMITTANCE DUE (see instructions)	13.				2183
14.	Gross income	14.				44214

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

SIGN HERE	I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.		Firm's Email Address:	
	I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions)... YES <input type="checkbox"/>			
PREPARER'S USE ONLY	Officer's signature:	Title:	Date:	Preparer's Social Security Number or PTIN
	Preparer's signature:	Preparer's printed name:	Check if self-employed: <input type="checkbox"/>	Date:
	▲ Firm's name (or yours, if self-employed)		▲ Address	▲ Zip Code

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).....	2.		
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 line1 .....	5.		
6. Taxable net income. Line 3 less the sum of lines 4 and 5 (enter on page 1, Schedule A, Line 1) .....	6.		

**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

**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



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**

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

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

**Line 11** - Subtract Line 10 from Line 9.

**PART II**

**Line 19** - If the Domestic Production Activities Deduction has been taken on the corporate level, do

not include it on line 19, but enter it on Part II Line 20.

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

**PART III**

**Line 22 - Federal Taxable Income:** Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-1, NYC-3L, NYC-4S, or NYC-4SEZ. For members of a Combined Group in-

cluded in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1. For members of a Combined Group included in an NYC-1A, this form NYC-ATT-S-CORP must be attached to the Form NYC-1 for each Subchapter S corporation included in the combined group.

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
BROO 2018 GCT TC SIX	00 - 0000000005

**PART I - ADDITIONS TO ORDINARY BUSINESS INCOME**

	From Federal Form 1120S				
1. Ordinary business income (loss).....	Schedule K, Line 1		1.	42418	
2. Net rental real estate income (loss) .....	Schedule K, Line 2		2.		
3. Other net rental income (loss).....	Schedule K, Line 3c		3.		
4. Interest income.....	Schedule K, Line 4		4.	71147	
5. Ordinary dividends .....	Schedule K, Line 5a		5.	20000	
6. Royalties .....	Schedule K, Line 6		6.		
7. Net short-term capital gain (loss) .....	Schedule K, Line 7	7.	78649		
8. Net long-term capital gain (loss) .....	Schedule K, Line 8a	8.			
9. Sum of lines 7 and 8 .....	See Instructions	9.	78649		
10. Capital Loss Carryover .....	See Instructions	10.			
11. Net Capital Gain.....	See Instructions			11.	78649
12. Net Section 1231 gain (loss).....	Schedule K, Line 9			12.	
13. Other income (loss).....	Schedule K, Line 10			13.	10000
14. <b>TOTAL ADDITIONS</b> (Sum of lines 1 through 6 plus lines 11 through 13) ....				14.	603914

**PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME**

Make applicable adjustments for C Corporation treatment of items 15 through 21

15. Section 179 deduction.....	Schedule K, Line 11		15.	62935	
16. Contributions.....	Schedule K, Line 12a		16.		
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 Domestic Productions Activities Deduction).....	See Instructions		19.	502369	
20. Domestic Production Activities Deduction..... (If deducted at corporate level) .....	See Instructions		20.		
21. <b>TOTAL DEDUCTIONS</b> (Sum of lines 15 through 20).....			21.	565304	

**PART III - CALCULATION OF FEDERAL TAXABLE INCOME**

22. <b>Federal Taxable Income</b> .....	See Instructions		22.	38610	
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# GCT Test Case Seven

Begins on the next page

Taxpayer name	RMNI 2018 GCT TC SEVEN
EIN	00-0000600
Primary Form	NYC-400
Associated Form(s)	None
Attachments	None
Purpose of test	Generic Form
Other instructions	None

**ESTIMATED TAX BY BUSINESS CORPORATIONS AND SUBCHAPTER S GENERAL CORPORATIONS**

For CALENDAR YEAR 2019 or FISCAL YEAR beginning 1/1/18, and ending 12/31, 2018

Print or Type:

Name (If combined filer, give name of reporting corporation) See Instructions RMNI 2018 GCT TC SEVEN		Name Change <input checked="" type="checkbox"/>	Taxpayer's Email Address mm@none.com
In Care of Mickey Mouse		EMPLOYER IDENTIFICATION NUMBER	
Address (number and street) 60 John St		Address Change <input type="checkbox"/>	00 - 00000600
City and State New York, NY	Zip Code	Country (if not US)	BUSINESS CODE NUMBER AS PER FEDERAL RETURN
Business telephone number 212-244-4444	Person to contact 10038		485320

<input type="checkbox"/> Business C Corporations only NYC-2 NYC-2S NYC-2A	<input checked="" type="checkbox"/> General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only NYC-3L NYC-3A NYC-4S NYC-4SEZ
------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------

**COMPUTATION OF ESTIMATED TAX**

		Payment Amount
A. <b>Payment</b>	Amount included with form - Make payable to: NYC Department of Finance .....A.	120,000
1.	Declaration of estimated tax for current year .....	400,000
2.	Estimated Payment Amount .....	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.

**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

Begins on the next page

Taxpayer name	TREE 2018 GCT TC EIGHT
EIN	00-0000008
Primary Form	NYC-EXT.1
Associated Form(s)	None
Attachments	None
Purpose of test	Generic Form
Other instructions	None



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

PRINT OR TYPE For **CALENDAR YEAR 2018** or Fiscal Year beginning 1/1, 2018 and ending 12/31, 2018

Name (if combined corporate filer, give name of reporting corporation) Name Change   
TREE 2018 GCT TC EIGHT

In Care of  
Luke Skywalker

Unincorporated Business-Individuals Only  First Name Last Name Name Change

Business address (number and street) Address Change   
39 Space Drive

City and State Zip Code Country (if not US)  
Orion, OK 74002

Business Telephone Number Email Address  
301-555-1212 email@email.com

**EMPLOYER IDENTIFICATION NUMBER**

0	0	0	0	0	0	0	0	8
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OR  
**SOCIAL SECURITY NUMBER**  
 (FOR UNINCORPORATED BUSINESS-INDIVIDUALS ONLY)

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**BUSINESS CODE NUMBER AS PER FEDERAL RETURN**

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**Tax Type**

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

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

**Payment Information**

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

		Payment Amount
<b>A. Payment</b>	Amount included with form. Make payable to: <i>NYC Department of Finance</i> .....A.	
1.	Current Year Estimated Tax .....	1,195,254
2.	If amount on line 1 exceeds \$1,000, enter 25% of line 1 (For S Corporations only -- for UBT and C Corporations leave blank) .....	298,814
3.	Total of lines 1 and 2 .....	1,494,068
4.	Total payments and credits .....	0
5.	Balance due. Subtract line 4 from line 3 .....	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: \_\_\_\_\_ Title (if an officer): \_\_\_\_\_ Date: \_\_\_\_\_

# GCT Test Case Nine

Begins on the next page

Taxpayer name	EXT1 2018 GCT TC NINE
EIN	00-0000006
Primary Form	NYC-245
Associated Form(s)	None
Attachments	None
Purpose of test	New Generic Form
Other instructions	None

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

Print or Type:

Name (if combined corporate filer, give name of reporting corporation - see instructions) EXT1 2018 GCT TC NINE		Name Change <input type="checkbox"/>	TAXPAYER'S EMAIL ADDRESS ext1@none.com	
In Care of Mike Angelo		EMPLOYER IDENTIFICATION NUMBER 00 0000006		
Address (number and street) 39 space drive		BUSINESS CODE NUMBER AS PER FEDERAL RETURN 541320		
City and State Orion, OK	Zip Code 74002	Country (if not US)		

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

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

The taxpayer named above requests an additional 3-month extension of time until 9 - 5 - 2019 to file its tax return.  
MM DD YYYY

**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:
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**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

# GCT Test Case Ten

Begins on the next page

Taxpayer name	ABC 2018 GCT TC TEN
EIN	00-0000004
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-REIT or 1120H
General Corporation - File Federal Form 1120S
Check box if the corporation has ceased operations
Check this box if you claim an overpayment. Refund Amount: \$

For CALENDAR YEAR 2018 or FISCAL YEAR beginning and ending

Name: ABC 2018 GCT TC TEN
In Care of: Bob Doe
Address (number and street): 633 Cross Wind Dr
City and State: Orion, OK
Zip Code: 74002
Date incorporated 1 - 1 - 2015 under laws of

TAXPAYER'S EMAIL ADDRESS: ext1@none.com
EMPLOYER IDENTIFICATION NUMBER: 00-0000004
BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 485320
NYC PRINCIPAL BUSINESS ACTIVITY: Farming

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

Table with 3 columns: LOCATION, NATURE OF ACTIVITY, DATE ESTABLISHED. Row 1: 60 John st, New York NY, farming, 01/01/2015

2. OTHER OFFICES AND PLACES OF BUSINESS

Table with 3 columns: LOCATION (CITY AND STATE), NATURE OF ACTIVITY, DATE ESTABLISHED. Row 1: 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)

Table with 3 columns: NAME, RESIDENCE ADDRESS, OFFICIAL TITLE. Row 1: 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. YES NO
b) a nonstock, nonprofit organization (see instructions) 5b. YES NO

6. Did the corporation:

- a) own or lease real property in New York City? 6a. YES\* NO
b) own or lease tangible personal property in New York City? 6b. YES\* NO
c) employ any other assets in New York City? 6c. YES\* NO
d) own merchandise located in New York City for sale? 6d. YES\* NO
e) own assets located in New York City which are leased to others? 6e. YES\* NO
f) perform any construction, erection, installation or repair work or other services in New York City? 6f. YES\* NO
g) file a New York State Franchise Tax Report? If "Yes," attach a copy of report. 6g. YES NO
h) file a New York State Activities Report (CT-245)? If "Yes," attach a copy of report. 6h. YES NO
i) regularly solicit business by representatives going into New York City? 6i. YES\* NO
j) participate in a partnership or joint venture doing business in New York City? 6j. YES\* NO

\* If "Yes," attach schedule giving full details.

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 Officer:

Title:

Date:

ALL RETURNS EXCEPT REFUND RETURNS

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

RETURNS CLAIMING REFUNDS

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

ENTER YOUR CORRECT EMPLOYER IDENTIFICATION NUMBER