

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 2017
VERSION 2.0
JANUARY 10, 2017**

Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn / Lynn Witt	12/28/2017	Initial Version
2.0	Lawrence Sporn / Lynn Witt	01/10/2018	Correct math and logic errors on test cases 1, 2, 3 and 4

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

WHO MUST TEST

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

WHAT TO TEST

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

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

TEST CASES TO SUBMIT

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

Test Case	Taxpayer Name	EIN	Primary Form	Associated Forms
1	HIDE GCT TC ONE GREE TC ONE SUB1 ACME TC ONE SUB2	00-0000002 00-0000012 00-0000013	NYC-3A NYC-3A/B NYC-3A/ATT (3)	NYC-9.5 NYC-9.6 NYC-9.12 NYC-399Z (3) NYC-S-CORP-ATT(3)
2	GREY GCT TC TWO	00-0000006	NYC-3L	NYC-399Z, NYC-S-CORP-ATT
3	TREE GCT TC THREE	00-0000009	NYC-3L	NYC-399Z, NYC-NOLD-GCT, NYC-S-CORP-ATT, NYC-9.7, NYC-9.8, NYC-9.10 NYC-9.12

4	WORK GCT TC FOUR	00-0000007	NYC-4S	NYC-NOLD-GCT, NYC-S-CORP-ATT
5	ANYW GCT TC FIVE	00-0000003	NYC-4SEZ	NYC-S-CORP-ATT
6	RMNI GCT TC SIX	00-0000600	NYC-400	None
7	TREE GCT TC SEVEN	00-0000009	NYC-EXT.1	None
8	RMNI GCT TC EIGHT	00-0000600	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 indicating the forms sent as PDF attachments.
- Contact 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 December 28, 2017. 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 BTFile@Finance.nyc.gov. This email must include the test case(s) being submitted, and any deviation from the test data.

COMMUNICATING TEST RESULTS

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

TEST ACKNOWLEDGMENT

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

APPROVAL OF E-FILE SOFTWARE

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

GCT Test Case One

Begins on the next page

Taxpayer name	HIDE 2017 GCT TC ONE
EIN	00-0000002
Primary Form	NYC-3A, NYC-3A/B, NYC-3A/ATT (3)
Associated Form(s)	NYC-9.5, NYC-9.6, NYC-9.12, 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 New Form NYC-9.12 Beer Production Credit
Other instructions	If you do not support one or more of the credit forms, you may submit this test case leaving the lines for the unsupported forms blank and recalculate the lines following on Page 1. If you do not support the NYC-399, you may substitute an NYC-399Z

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

For CALENDAR YEAR 2017 or FISCAL YEAR beginning 02/01 2017, and ending 01/31/2018



PRINT OR TYPE	Name of reporting corporation HIDE 2017 GCT TC ONE		Name Change <input checked="" type="checkbox"/>
	In Care Of Perry Mason		TAXPAYER'S EMAIL ADDRESS PMason@HideNSeek.com
	Address (number and street) 32 Any Street		EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION 00-00000002
	City and State Anytown, TX	Zip Code 77287	Country (if not US)
Business Telephone Number 301-555-1212		Date business began in NYC 01/01/2000	
Name of parent of controlled group		Employer Id. No.	BUSINESS CODE NUMBER AS PER FEDERAL RETURN 311900
			NYC PRINCIPAL BUSINESS ACTIVITY Food Manufacturing
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.)		35 Enter 2-character special condition code, if applicable (see inst.)
	<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 <input type="checkbox"/> NYS change
		Date of Final Determination	<input type="text"/> - <input type="text"/> - <input type="text"/>

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	
						377,307	
1.	Allocated combined income (from Schedule M, line 5) ..	1.	21,853,706	x .0885	1.	1,934,053	
2.	Allocated combined capital (from Schedule M, line 8)	2.	196,412,511	x .0015	2.	294,619	
3.	Alternative Tax (from Alternative Tax Schedule on page 2) (see instructions)	3.			3.	302,059	
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.	1,937,578	
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.	1,941,153	
9.	UBT Paid Credit (attach Form NYC-9.7).....	9.			9.		
10.	Tax after UBT Credit (line 8 less line 9).....	10.			10.	1,941,153	
11a.	REAP Credit (attach Form NYC-9.5).....	11a.			11a.	1,000	
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.	300	
12b.	Biotechnology Credit (attach Form NYC-9.10).....	12b.			12b.		
12c.	Beer Production Credit (attach Form NYC-9.12)	12c.			12c.	65,790	
13.	Net tax after credits (line 10 less total of lines 11a through 12c).....	13.			13.	1,874,063	
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.			14a.	500,000	
	(b) If application for extension has not been filed and line 13 exceeds \$1,000, enter 25% of line 13	14b.			14b.		
15.	Net Tax (add lines 13 and 14a or 14b).....	15.			15.	2,374,063	
16.	Total Prepayments (see instructions)	16.			16.	2,000,000	
17.	Balance due (line 15 less line 16)	17.			17.	374,063	
18.	Overpayment (line 16 less line 15).....	18.			18.		
19a.	Interest (see instructions)	19a.	2,200				
19b.	Additional charges (see instructions).....	19b.	1,044				
19c.	Penalty for underpayment of estimated tax (attach Form NYC-222)..	19c.					
20.	Total of lines 19a, 19b and 19c	20.			20.	3,244	
21.	Net overpayment (line 18 less line 20)	21.			21.	0	
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.			22a.		
	(b) Credited to 2018 estimated tax	22b.			22b.		
22c.	Routing Number <input type="text"/>	Account Number <input type="text"/>	ACCOUNT TYPE				
			Checking <input type="checkbox"/>	Savings <input type="checkbox"/>			
23.	TOTAL REMITTANCE DUE (see instructions)	23.			23.	377,307	

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.	37.18 %	
25.	Gross receipts or sales (See instructions).....	25.	436,429,199	
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.	169,500	
29.	Combined group Business Allocation Percentage (Schedule H, line 5, column E).....	29.	24.65 %	
30.	Number of Subsidiaries _____ Number of taxable Subsidiaries _____	30.		

PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 16		DATE	AMOUNT
A.	Mandatory first installment paid with preceding year's tax.....		100,000
B.	Payment with Declaration, Form NYC-400 (1).....	March 15, 2017	300,000
C.	Payment with Notice of Estimated Tax Due (2).....	June 15, 2017	300,000
D.	Payment with Notice of Estimated Tax Due (3).....		
E.	Payment with extension, Form NYC-EXT	March 15 2018	500,000
F.	Overpayment from preceding year credited to this year		
G.	Total prepayments from subsidiaries (attach rider)		800,000
H.	TOTAL of A through G (enter on Schedule A, line 16)		2,000,000

ALTERNATIVE TAX SCHEDULE

Refer to instructions before computing the 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.	\$	1,129,277
Business income to be allocated (line 6 minus line 7).....	8.	\$	11,495,595
Allocated investment income (line 7 x investment allocation % from Schedule D, line 5)	9.	\$	579,432
Allocated business income (line 8 x business allocation % from Schedule H, line 5)	10.	\$	2,833,664
Taxable net income (line 9 plus line 10).....	11.	\$	3,413,096
Tax rate	12.		8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3.....	13.	\$	302,059

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 2017 return is on or before March 15, 2018.

For fiscal years beginning in 2017, 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) Domestic Production Activities Deduction (see instructions)
 - (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 (attach federal Form 5884 (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

	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercompany Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1.	33,412,043	49,666,655	83,078,698		1.	83,078,698
2.					2.	
3.					3.	
4.					4.	
5a.					5a.	
5b.					5b.	
6a.					6a.	
6b.	300		300		6b.	300
6c.	1,469,944	1,637,600	3,107,544		6c.	3,107,544
7a.					7a.	
7b.					7b.	
7c.	1,469,644	186,590	1,656,234		7c.	1,656,234
8.					8.	
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

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

SCHEDULE D Computation of 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.	51.31 %
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.	368,953,081	-2,905,342	366,047,739		6.	366,047,739
7.					7.	540,953,788
8.					8.	7,510,000
9.					9.	533,443,788
10.					10.	243,505,690
11.					11.	289,938,098

SCHEDULE F Computation of combined salaries and compensation of certain stockholders

1.	3,563,291	128,917	3,692,208		1.	3,692,208
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SCHEDULE H

Computation of combined business allocation percentage

PROPERTY FACTOR

- 1a(A). NYC real estate owned
- 1a(B). Everywhere real estate owned
- 1b(A). NYC real estate rented
- 1b(B). Everywhere real estate rented
- 1c(A). NYC inventories owned.....
- 1c(B). Everywhere inventories owned
- 1d(A). NYC tangible personal property owned
- 1d(B). Everywhere tangible personal property owned
- 1e(A). NYC tangible personal property rented.....
- 1e(B). Everywhere tangible personal property rented
- 1f(A). Total NYC property (add lines 1a(A), 1b(A), 1c(A), 1d(A), 1e(A))
- 1f(B). Total Everywhere property (add lines 1a(B), 1b(B), 1c(B), 1d(B), 1e(B)).....
- 1g. Combined NYC property factor (divide 1f(A), column E by 1f(B), column E).....
- 1h. Multiply line 1g by 3.5.....

RECEIPTS FACTOR

Receipts in the regular course of business from:

- 2a. Sales of tangible personal property where shipments are made to points within New York City
- 2b. Everywhere sales of tangible personal property
- 2c(A). NYC services performed
- 2c(B). Everywhere services performed.....
- 2d(A). NYC rentals of property.....
- 2d(B). Everywhere rentals of property
- 2e(A). NYC royalties
- 2e(B). Everywhere royalties.....
- 2f(A). Other NYC business receipts.....
- 2f(B). Other Everywhere business receipts
- 2g(A). Total NYC receipts (add lines 2a, 2c(A), 2d(A), 2e(A), 2f(A)).....
- 2g(B). Total Everywhere receipts (add lines 2b, 2c(B), 2d(B), 2e(B), 2f(B))
- 2h. Combined NYC receipts factor (divide 2g(A), column E by 2g(B), column E).....
- 2i. Multiply line 2h by 93.....

PAYROLL FACTOR

- 3a(A). NYC wages, salaries and other compensation of employee, except general executive officers.....
- 3a(B). Everywhere wages, salaries and other compensation of employee, except general executive officers.....
- 3b. Combined NYC payroll factor (divide 3a(A), column E by 3a(B), column E)
- 3c. Multiply line 3b by 3.5

Weighted Factor Allocation

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

Combined Business Allocation Percentage

- 5. Enter percentage from above



SCHEDULE H

Computation of combined business allocation percentage

	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1a(A).	7,990,000	4,999,000	12,989,000		1a(A).	12,989,000
1a(B).	49,703,943	12,324,243	62,028,186		1a(B).	62,028,186
1b(A).	960,000	396,000	1,356,000		1b(A).	1,356,000
1b(B).	1,600,000	876,000	2,476,000		1b(B).	2,476,000
1c(A).	8,350,000	2,250,000	10,600,000		1c(A).	10,600,000
1c(B).	24,538,312	8,643,170	33,181,482		1c(B).	33,181,482
1d(A).					1d(A).	
1d(B).					1d(B).	
1e(A).	12,000,000	1,476,000	13,476,000		1e(A).	13,476,000
1e(B).	52,982,000	3,430,408	56,412,408		1e(B).	56,412,408
1f(A).	29,300,000	9,121,000	38,421,000		1f(A).	38,421,000
1f(B).	128,824,255	25,273,821	154,098,076		1f(B).	154,098,076
1g.					1g.	24.9328 %
1h.					1h.	87.2648
2a.	9,500,000	10,575,000	20,075,000		2a.	20,075,000
2b.	35,000,000	24,933,977	59,933,977		2b.	59,933,977
2c(A).					2c(A).	
2c(B).					2c(B).	
2d(A).	956,000	400,000	1,356,000		2d(A).	1,356,000
2d(B).	24,000,000	1,727,325	25,727,325		2d(B).	25,727,325
2e(A).					2e(A).	
2e(B).					2e(B).	
2f(A).	8,235,000	12,750,950	20,985,950		2f(A).	20,985,950
2f(B).	35,000,000	50,310,321	85,310,321		2f(B).	85,310,321
2g(A).	18,691,000	23,725,950	42,416,950		2g(A).	42,416,950
2g(B).	94,000,000	76,971,623	170,971,623		2g(B).	170,971,623
2h.					2h.	24.8094 %
2i.					2i.	2,307.2696
3a(A).	5,300,000	950,750	6,250,750		3a(A).	6,250,750
3a(B).	28,833,991	2,025,485	30,859,476		3a(B).	30,859,476
					3b.	20.2555 %
					3c.	70.8943
					4a.	2,465.4333
					4b.	24.65 %
					5.	24.65 %



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.	3,862,880	
2a.	New York City business income (Schedule B, line 23, column E x Schedule H, line 5, column E)	2a.	17,990,826	
2b.	If the amount on line 2a is not correct, enter correct amount here and explain on rider (<i>see instructions</i>).....	2b.		
3.	Total New York City income, line 1 plus line 2a or 2b	3.	21,853,706	
4.	Total on line 3.....	4.	21,853,706	
5.	Allocated combined net income from line 4 (enter here and on Schedule A, line 1)	5.	21,853,706	
6.	New York City investment capital (Schedule E, line 10, column E x Schedule D, line 5, column E)	6.	124,942,770	
7.	New York City business capital (Schedule E, line 11, column E x Schedule H, line 5, column E).....	7.	71,469,741	
8.	NYC investment & business capital (add lines 6 and 7) (enter here and on Schedule A, line 2)	8.	196,412,511	
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.	37.18	%
11.	Number of Subsidiaries:11.	<input type="text" value=""/>		
Number of taxable subsidiaries with NYC gross receipts of:				
11a.	Not more than \$100,000:11aa.	X \$2511ab.	0	
11b.	More than \$100,000 but not over \$250,000:11ba.	1 X \$7511bb.	75	
11c.	More than \$250,000 but not over \$500,000:11ca.	X \$17511cb.		
11d.	More than \$500,000 but not over 1,000,000:11da.	X \$50011db.		
11e.	More than \$1,000,000 but not over \$5,000,000:11ea.	X \$150011eb.		
11f.	More than \$5,000,000 but not over \$25,000,000:11fa.	1 X \$350011fb.	3,500	
11g.	Over \$25,000,000:11ga.	X \$500011gb.		
12.	Minimum tax for taxable corporations (add lines 11ab through 11gb) (enter here and on Schedule A, line 7) ...	12.	3,575	



ADDITIONAL INFORMATION REQUIRED

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

- 1a. New York City principal business activity Food manufacturing
- 1b. Other significant business activities (attach schedule, see instructions) Coffee production
- 1c. Trade name of reporting corporation, if different from name entered on page 1 _____
- 2. Have there been **any changes** in the **composition** of the group of corporations **included** in this Combined General Corporation Tax Return from the **prior Tax Period**? YES NO
If "YES", attach a schedule listing name(s) and EIN(s) of the corporations added and or/deleted from the prior tax return.
- 3. Is only one subsidiary included in this return? YES NO
If "YES", give name of corporation: _____ EIN: _____
- 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? YES NO
If "YES", give common parent corporation's name, if any _____ EIN _____
- 5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, for the combined group, any variation of the combined group or any member corporation or are any of the same currently under audit? YES NO
If "YES", by whom? Internal Revenue Service State period(s): Beg. 1/1/2013 End. 12/31/2015
MMDDYY MMDDYY
 New York State Department of Taxation and Finance State period(s): Beg. 1/1/2013 End. 12/31/2015
MMDDYY MMDDYY
- 6. If "YES" to question 5, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions)..... YES NO
- 7. Did any member corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", complete the following (if more than one, attach separate sheet) YES NO
Shareholder's name: Nick Charles SSN/EIN: 123-45-6789
Interest paid to Shareholder: 5,000 Total Indebtedness to shareholder described above: 250,000 Total interest paid: 30,000
- 8. Was any member corporation also a member of a partnership or joint venture during the tax year? YES NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).
- 9. At any time during the taxable year, did any member corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? YES NO
- 10. a) If "YES" to 9, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, borough, block and lot number.
b) Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? YES NO
c) Was there a partial or complete liquidation of the owning corporation? YES NO
d) Was 50% or more of the owning corporation's ownership transferred during the tax year, over a three-year period or according to a plan? YES NO
- 11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? YES NO
- 12. If "NO" to 11, explain: _____
- 13. Does any member corporation have one or more qualified subchapter S subsidiaries? YES NO
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)
- 14. Enter the number of Fed K1 returns attached: Five
- 15. Does any member corporation pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? YES NO
- 16. If "YES," were all required Commercial Rent Tax Returns filed? YES NO
Attach schedule listing name of member corporation(s) and Employer Identification Number(s) which was used on the Commercial Rent Tax Return(s).



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 CEO Date 3/15/2018

▼ PREPARER USE ONLY ▼

Preparer's signature _____ Preparer's printed name Perry Mason Check if self-employed Date 3/01/2018

Perry Mason & Co., CPA 1 Main Street, Los Angeles, CA 11021
▲ Firm's name (or yours, if self-employed) ▲ Address ▲ Zip Code

Preparer's Social Security Number or PTIN P 1 1 0 1 2 3 4 5 Firm's Employer Identification Number 1 3 2 4 6 8 5 7 9 Firm's Email Address Perry@PerryMasonCPA.com

AFFILIATIONS SCHEDULE (See Instructions)

Name of reporting corporation on NYC-3A: HIDE 2017 GCT TC ONE	Employer Identification Number: <table border="1" style="width:100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width:12.5%;">0</td> <td style="width:12.5%;">0</td> <td style="width:12.5%;">0</td> <td style="width:12.5%;">0</td> <td style="width:12.5%;">0</td> <td style="width:12.5%;">0</td> <td style="width:12.5%;">0</td> <td style="width:12.5%;">2</td> </tr> </table>	0	0	0	0	0	0	0	2
0	0	0	0	0	0	0	2		

Part I General Information

Corp. No.	Name and address of corporation	No.	Employer Identification Number
1.	Common parent corporation on federal return: HIDE 2017 GCT TC ONE, 32 Any St, Anytown, TX 77287	1.	00 0000002
2.	Reporting corporation on NYC-3A: HIDE 2017 GCT TC ONE, 32 Any St, Anytown, TX 77287	2.	00 0000002
3.	Affiliated corporations: GREE 2017 GCT TC ONE SUB 1, 32 Any St., Anytown, TX	3.	00 0000012
4.	ACME 2017 GCT TC ONE SUB 2, 32 Any St., Anytown, TX	4.	00 0000013
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: Food Manufacturing	3 1 1 9 0 0	1.	%	%	
2.	Reporting corporation on NYC-3A: Food Manufacturing	3 1 1 9 0 0	2.	%	%	
3.	Affiliated corporations: Performing Arts	7 1 1 1 0 0	3. 1 0 0	100 %	100 %	1
4.	Crop Production	1 1 1 9 0 0	4. 1 0 0	100 %	100 %	1
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
GREE GCT TC ONE SUB 1	00 0000012	Entity bought 01/01/2017
ACME GCT TC ONE SUB 2	00 0000013	Entity incorporated 01/01/2017

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
BLUE GCT TC ONE SUB 3	00 0000014	Entity sold 12/31/2016
RED GCT TC ONE SUB 4	00 0000015	Entity liquidated 12/31/2016

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



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 2017 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
HIDE 2017 GCT TC ONE	0 0 - 0 0 0 0 0 0 2

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.		
4. Interest income.....	Schedule K, Line 4		4.		
5. Ordinary dividends.....	Schedule K, Line 5a		5.		
6. Royalties.....	Schedule K, Line 6		6.		
7. Net short-term capital gain (loss).....	Schedule K, Line 7	7.			
8. Net long-term capital gain (loss).....	Schedule K, Line 8a	8.			
9. Sum of lines 7 and 8.....	See Instructions	9.			
10. Capital Loss Carryover.....	See Instructions	10.			
11. Net Capital Gain.....	See Instructions		11.		
12. Net Section 1231 gain (loss).....	Schedule K, Line 9		12.		
13. Other income (loss).....	Schedule K, Line 10		13.	11,510,387	
14. TOTAL ADDITIONS (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. 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.	123,500,916	
20. Domestic Production Activities Deduction..... (If deducted at corporate level).....	See Instructions		20.		
21. TOTAL DEDUCTIONS (Sum of lines 15 through 20).....			21.	123,500,916	

PART III - CALCULATION OF FEDERAL TAXABLE INCOME

22. Federal Taxable Income	See Instructions				33,412,043
----------------------------------	------------------	--	--	--	------------



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

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

Name of Subsidiary:
Employer Identification Number of Subsidiary:
[] - []

Name of Reporting Corporation:
HIDE GCT TC ONE
Employer Identification Number of Reporting Corporation:
[0] [0] - [0] [0] [0] [0] [0] [0] [2]

SCHEDULE C Subsidiary Capital Information

Table with 7 columns: A (Description of Subsidiary Capital), B (% of Voting Stock Owned), C (Average Value), D (Liabilities Directly or Indirectly Attributable to Subsidiary Capital), E (Net Average Value), F (Issuer's Allocation Percentage), G (Value Allocated to NYC). Rows include Foreign Corporation #1, Foreign Corporation #2, NYC Corporation #1, NYC Corporation #2, and summary rows 1 and 2.

SCHEDULE D Investment Capital Information

Table with 7 columns: A (Description of Investment), B (No. of Shares or Amount of Securities), C (Average Value), D (Liabilities Directly or Indirectly Attributable to Investment Capital), E (Net Average Value), F (Issuer's Allocation Percentage), G (Value Allocated to NYC). Rows include Corporation A, Corporation B, Corporation C, Corporation D, and summary rows 1, 2, and 3.

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	000-00-0016	CEO	1,294,635
Jane Doe	000-00-0017	CFO	1,009,528
Tom Doe	000-00-0018	COO	1,259,128

1. Total (transfer to NYC-3A/B, schedule F, line 1) 1. 3,563,291

SCHEDULE G Business Location Information (Attach rider if necessary)

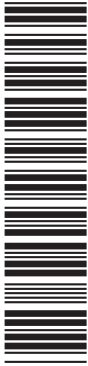
Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties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

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

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



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



For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017, and ending _____

Name of Reporting Corporation: HIDE 2017 GCT TC ONE	Employer Identification Number of parent corporation: 0 0 - 0 0 0 0 0 0 2
--	--

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) Domestic Production Activities Deductions (see instructions).....
 - (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 (attach federal Form 5884) (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 00-0000012 NAME OF SUBSIDIARY GREE GCT TC ONE SUB1	EIN 00-0000013 NAME OF SUBSIDIARY GREE GCT TC ONE SUB2	EIN NAME OF SUBSIDIARY	Copy to form NYC-3A Page 4, Column B
1.	392,978	49,273,677		49,666,655
2.				
3.				
4.				
5a.				
5b.				
6a.				
6b.				
6c.	1,630,000	7,600		1,637,600
7a.				
7b.				
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 00-0000012	EIN 00-0000013	EIN				Copy to form NYC-3A Page 6, Column B
NAME OF SUBSIDIARY	NAME OF SUBSIDIARY	NAME OF SUBSIDIARY				
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.	10,999,630
3.	34,316,231	55,735,824		3.	90,052,055
4.	9,500,000	4,250,000		4.	13,750,000
5.	43,816,231	59,985,824		5.	103,802,055
6.	19,485,825	-22,391,167		6.	-2,905,342

SCHEDULE F Salaries and Compensation of certain stockholders

1.	128,917	0		1.	128,917
----	---------	---	--	----	---------



SCHEDULE H Business allocation

PROPERTY FACTOR

- 1a(A). NYC real estate owned.....
- 1a(B). Everywhere real estate owned
- 1b(A). NYC real estate rented
- 1b(B). Everywhere real estate rented.....
- 1c(A). NYC inventories owned.....
- 1c(B). Everywhere inventories owned.....
- 1d(A). NYC tangible personal property owned.....
- 1d(B). Everywhere tangible personal property owned.....
- 1e(A). NYC tangible personal property rented.....
- 1e(B). Everywhere tangible personal property rented.....
- 1f(A). Total NYC property (add lines 1a(A), 1b(A), 1c(A), 1d(A), 1e(A)).....
- 1f(B). Total Everywhere property (add lines 1a(B), 1b(B), 1c(B), 1d(B), 1e(B)).....

RECEIPTS FACTOR

Receipts in the regular course of business from:

- 2a. Sales of tangible personal property where shipments are made to points within New York City.....
- 2b. Everywhere sales of tangible personal property.....
- 2c(A). NYC services performed.....
- 2c(B). Everywhere services performed.....
- 2d(A). NYC rentals of property.....
- 2d(B). Everywhere rentals of property.....
- 2e(A). NYC royalties.....
- 2e(B). Everywhere royalties.....
- 2f(A). Other NYC business receipts.....
- 2f(B). Other Everywhere business receipts.....
- 2g(A). Total NYC receipts (add lines 2a, 2c(A), 2d(A), 2e(A), 2f(A)).....
- 2g(B). Total Everywhere receipts (add lines 2b, 2c(B), 2d(B), 2e(B), 2f(B)).....

PAYROLL FACTOR

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



SCHEDULE H Business allocation

	COLUMN 1	COLUMN 2	COLUMN 3	TOTAL
	EIN 00-0000012	EIN 00-000000013	EIN	Copy to form NYC-3A Page 8, Column B
	NAME OF SUBSIDIARY GREE GCT TC ONE SUB1	NAME OF SUBSIDIARY ACME GCT TC ONE SUB2	NAME OF SUBSIDIARY	
1a(A).	93,000	4,906,000		1a(A). 4,999,000
1a(B).	193,455	12,130,788		1a(B). 12,324,243
1b(A).	52,000	344,000		1b(A). 396,000
1b(B).	132,000	744,000		1b(B). 876,000
1c(A).		2,250,000		1c(A). 2,250,000
1c(B).		8,643,170		1c(B). 8,643,170
1d(A).				1d(A).
1d(B).				1d(B).
1e(A).	26,000	1,450,000		1e(A). 1,476,000
1e(B).	57,200	3,373,208		1e(B). 3,430,408
1f(A).	171,000	8,950,000		1f(A). 9,121,000
1f(B).	382,655	24,891,166		1f(B). 25,273,821
2a.	175,000	10,400,000		2a. 10,575,000
2b.	530,446	24,403,531		2b. 24,933,977
2c(A).				2c(A).
2c(B).				2c(B).
2d(A).		400,000		2d(A). 400,000
2d(B).		1,727,325		2d(B). 1,727,325
2e(A).				2e(A).
2e(B).				2e(B).
2f(A).	950	12,750,000		2f(A). 12,750,950
2f(B).	2,147	50,308,174		2f(B). 50,310,321
2g(A).	175,950	23,550,000		2g(A). 23,725,950
2g(B).	532,593	76,439,030		2g(B). 76,971,623
3a(A).	750	950,000		3a(A). 950,750
3a(B).	1,566	2,023,917		3a(B). 2,025,483





DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR _____ or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
HIDE 2017 GCT TC ONE

EMPLOYER IDENTIFICATION NUMBER
00 - 00000002

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	01-01-2009	3,625,000	1,795,882	186,236	S/L	17	214,285	
Packing Equipment	10	01-01-2011	3,625,000	1,533,571	307,069	S/L	14	258,929	
Shipping Equipment	10	01-01-2016	3,625,000	1,035,714	307,269	S/L	14	258,929	
Computers	5	01-01-2016	3,625,000	1,035,714	669,370	S/L	7	517,857	
1a. Total columns D, E, F, and I.....			14,500,000	5,420,881	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	
1b. Total columns D, E, F, and I.....									

SCHEDULE B Disposition adjustment Attach rider if necessary

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

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

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

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F..... 4.	1,469,944	
5. Enter amount from Schedule A1, line 1a, column I..... 5.		1,248,950
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	1,248,950

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

GENERAL INFORMATION

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

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-





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

For CALENDAR YEAR 2017 or FISCAL YEAR beginning 2017 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
HIDE 2017 GCT TC ONE
Type of Business: Check one: [] COMMERCIAL [] INDUSTRIAL [X] RETAIL
Corporation Tax year for which claim is made: Date ended: month: December, year: 2017

EMPLOYER IDENTIFICATION NUMBER
00-00000002
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: 1,941,153. Row 2: 0.33 X the applicable amount = 1,000. Row 3: Transfer amount. Row 4: 1,940,153. Row 5: 0. Row 6: 0. Row 7: 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. 0

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 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 2017 or FISCAL YEAR beginning _____ 2017 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: HIDE 2017 GCT TC ONE		EMPLOYER IDENTIFICATION NUMBER 00 - 00000002	
Date moved into New York City: 01 -01 - 2000	Inception date of lease: 01 - 01 - 2000	FEDERAL BUSINESS CODE 311900	
Former address: West Broad Street South Orange NJ 06999			

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) .	500	
2. Employment opportunity relocation costs credit or IBZ credit (from page 3, Schedule B, line 6 or page 4, Schedule C, line 10)		
3. TOTAL CREDITS CLAIMED (add lines 1 and 2) (include on Form NYC-2, Sch. A, line 8 or Form NYC-2A, Sch. A, line 10; Form NYC-3L, Sch. A, line 10a or Form NYC-3A, Sch. A, line 12a)	500	

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.)) ...	500	
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))		

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.	100
2. Number of commercial employment opportunities relocated to New York City	2.	100
3. TOTAL	3.	200

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		50,000	
b. Real estate tax payments attributable to premises.....		500	
c. Fuel adjustment expense paid to landlord (enter in columns A and B)	50,000	50,000	
d. Maintenance expense paid to landlord (enter in columns A and B).....	200	200	
e. Other amounts paid to landlord (enter in columns A and B).....	0	0	

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).....			
b. Original payments required for real estate taxes attributable to premises (see instructions).....			
3. Increase in basic rent (line 1a less line 2a)	50,000		
4. TOTAL column B. Add lines 1a through 1e. (enter total in columns B and C).....		100,700	100,700
5. TOTAL column A. Add lines 1c through 3. (enter total in columns A and C).....	100,200		100,200
6. Line 4 less line 5.....			500
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)..			500

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.....	Number	x \$500.00	1.		
2. Number of commercial employment opportunities relocated to New York City.....	Number	x \$300.00	2.		
3. TOTAL			3.		
4. Employment opportunity relocation costs incurred by the taxpayer in the relocation of the taxpayer from outside the State of New York into the City of New York (Sections 11-604.14(a) (2) and 11-654(14)(a)(2)) ▼					
a. Cost of moving furniture, files, papers and office equipment			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. TOTAL (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 _____ X 1/2 = _____ X \$1,000 (see instr.).....	6. 0
7. Total of lines 5 and 6 _____	7. 0
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.

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.



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

For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

Name as shown on NYC-2A, NYC-2, NYC-3A or NYC-3L: HIDE 2017 GCT TC ONE		Employer Identification Number: <table border="1"><tr><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>2</td></tr></table>	0	0	-	0	0	0	0	0	0	2
0	0	-	0	0	0	0	0	0	2			
NYC form filed (check appropriate box):		Federal Business Code: <table border="1"><tr><td>3</td><td>1</td><td>1</td><td>9</td><td>0</td><td>0</td></tr></table>	3	1	1	9	0	0				
3	1	1	9	0	0							
Business Corporation Tax <input type="checkbox"/> NYC-2A or <input type="checkbox"/> NYC-2	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 NIDE'N'SEEK BEER DISTRIBUTION CENTER	EIN of Registered Distributor 12-3456789	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 AVENUE, NEW YORK, NY 10154	650,000
Total from additional sheet(s).....	
1. Add column B amounts.....	650,000
2. Enter the lesser of line 1 or 500,000.....	500,000
3. Subtract 500,000 from line 1 (if less than zero, enter zero).....	150,000
4. Enter the lesser of line 3 or 15,000,000.....	150,000
5. Credit for the first 500,000 gallons (multiply line 2 by 0.12: see instructions).....	60,000
6. Credit for the remainder of the beer produced up to additional 15,000,000 gallons (multiply line 4 by .0386).....	5,790
7. 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.)

8. Tax due before credits.....	8.	1,941,153
9. Tax credits claimed before this credit.....	9.	1,300
10. Subtract line 9 from line 8.....	10.	1,939,853
11. Enter the fixed dollar minimum tax (from Form NYC-2, Sch. A, line 3 or Form NYC-2A, Sch. A, sum of lines 3 and 5; Form NYC-3L, Sch. A, line 4 or Form NYC-3A, Sch. A, sum of lines 4 and 7).....	11.	7,075
12. Limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter "0" on line 12).....	12.	1,932,778
13. Enter the lesser of line 7 and line 12.....	13.	65,790
14. Amount of unused credit to be refunded or credited (line 7 less line 13).....	14.	0
15. Add lines 13 and 14. Enter here and on Form NYC-2A, Schedule A, line 13; Form NYC-2, Schedule A, line 11; Form NYC-3A, Schedule A, line 12c or Form NYC-3L, Schedule A, line 10c.....	15.	65,790



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

For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017, and ending _____

Name of Subsidiary: GREE 2017 TC ONE SUB 1	Employer Identification Number of Subsidiary: <table border="1" style="width:100%; text-align: center; border-collapse: collapse;"> <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%;">2</td> </tr> </table>	0	0	-	0	0	0	0	0	1	2
0	0	-	0	0	0	0	0	1	2		

Name of Reporting Corporation: HIDE 2017 GCT TC ONE	Employer Identification Number of Reporting Corporation: <table border="1" style="width:100%; text-align: center; border-collapse: collapse;"> <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%;">0</td> <td style="width:10%;">2</td> </tr> </table>	0	0	-	0	0	0	0	0	0	2
0	0	-	0	0	0	0	0	0	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	%				%	0	
							0	
							0	
							0	
							0	
							0	
							0	
							0	
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.	0

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
						0
						0
						0
						0
						0
						0
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	
Alex Doe	000-00-0019	Treasurer	128,917	

1. Total (transfer to NYC-3A/B, schedule F, line 1) 1. 128,917

SCHEDULE G Business Location Information (Attach rider if necessary)

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 458 Oak Street	6,500	Performing Arts	100	750	Teach Dance
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					
Total	6,500		100	750	

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



Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 61 Any Street	10,000	Performing Arts	1	816	Teach Dance
CITY STATE ZIP Anytown TX 78621					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total	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, 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 _____ 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
GREE 2017 TC ONE SUB 1	0 0 - 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.		
4. Interest income.....	Schedule K, Line 4		4.		
5. Ordinary dividends.....	Schedule K, Line 5a		5.		
6. Royalties.....	Schedule K, Line 6		6.		
7. Net short-term capital gain (loss).....	Schedule K, Line 7	7.			
8. Net long-term capital gain (loss).....	Schedule K, Line 8a	8.			
9. Sum of lines 7 and 8.....	See Instructions	9.			
10. Capital Loss Carryover.....	See Instructions	10.			
11. Net Capital Gain.....	See Instructions		11.		
12. Net Section 1231 gain (loss).....	Schedule K, Line 9		12.		
13. Other income (loss).....	Schedule K, Line 10		13.	128,210	
14. TOTAL ADDITIONS (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. 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.	265,678	
20. Domestic Production Activities Deduction..... (If deducted at corporate level).....	See Instructions		20.		
21. TOTAL DEDUCTIONS (Sum of lines 15 through 20).....			21.	265,678	

PART III - CALCULATION OF FEDERAL TAXABLE INCOME

22. Federal Taxable Income	See Instructions				392,978
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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 2017 GCT TC ONE SUB 1

EMPLOYER IDENTIFICATION NUMBER
00 - 0000012

- ▲ 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	
MACHINERY	5	01-01-2015	4,500,000	600,000	1,630,000	S/L	15	300,000	
1a. Total columns D, E, F, and I.....			4,500,000	600,000	1,630,000			300,000	

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

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

SCHEDULE B Disposition adjustment Attach rider if necessary

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

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

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

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F..... 4.	1,630,000	
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 Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-





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

For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017, and ending _____

Name of Subsidiary: ACME 2017 GCT TC ONE SUB 2	Employer Identification Number of Subsidiary: <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="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;">1</td> <td style="border: 1px solid black; width: 20px;">3</td> </tr> </table>	0	0	-	0	0	0	0	0	1	3
0	0	-	0	0	0	0	0	1	3		

Name of Reporting Corporation: HIDE 2017 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;">0</td> <td style="border: 1px solid black; width: 20px;">0</td> <td style="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;">2</td> </tr> </table>	0	0	-	0	0	0	0	0	0	2
0	0	-	0	0	0	0	0	0	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	33-3333333	80.00 %	6,250,000	1,095,000	5,155,000	47.53 %	2,450,172
							0
							0
							0
							0
							0
							0
							0
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 42.							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 Y	200,000	10,000,000	1,000,000	9,000,000	47.50 %	4,275,000
Corporation Z	500,000	9,533,130	184,849	9,348,281	89.59	8,375,125
						0
						0
						0
						0
						0
						0
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 Business Location Information (Attach rider if necessary)

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

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

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



Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 61 Some Street CITY Someplace STATE TX ZIP 78621	50,000	Crop Production	225	1,073,917	Crop Production
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total	50,000		225	1,073,917	

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 _____ 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
ACME 2017 GCT TC ONE SUB 2	0 0 - 0 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.	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.	
4. Interest income.....	Schedule K, Line 4		4.	
5. Ordinary dividends.....	Schedule K, Line 5a		5.	
6. Royalties.....	Schedule K, Line 6		6.	
7. Net short-term capital gain (loss).....	Schedule K, Line 7	7.		
8. Net long-term capital gain (loss).....	Schedule K, Line 8a	8.		
9. Sum of lines 7 and 8.....	See Instructions	9.		
10. Capital Loss Carryover.....	See Instructions	10.		
11. Net Capital Gain.....	See Instructions		11.	
12. Net Section 1231 gain (loss).....	Schedule K, Line 9		12.	
13. Other income (loss).....	Schedule K, Line 10		13.	35,130,130
14. TOTAL ADDITIONS (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. 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.	7,068,835
20. Domestic Production Activities Deduction..... (If deducted at corporate level).....	See Instructions		20.	
21. TOTAL DEDUCTIONS (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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DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR _____ or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
ACME 2017 GCT TC ONE SUB2

EMPLOYER IDENTIFICATION NUMBER
00 - 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	
COMPUTERS	5	01-01-2015	10,795	4,300	3,598	S/L	5	2,150	
TELEPHONES	5	01-01-2011	15,000	10,714	4,002	S/L	7	2,142	
1a. Total columns D, E, F, and I.....			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	
1b. Total columns D, E, F, and I.....									

SCHEDULE B Disposition adjustment Attach rider if necessary

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

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

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

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F..... 4.	7,600	
5. Enter amount from Schedule A1, line 1a, column I..... 5.		4,301
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.	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



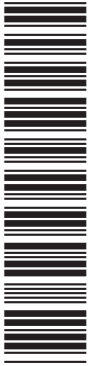
The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New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

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-

GCT Test Case Two

Begins on the next page

Taxpayer name	GREA 2017 GCT TC TWO
EIN	00-0000006
Primary Form	NYC 3L
Associated Form(s)	NYC-S-CORP-ATT, NYC-399Z
Attachments	None
Purpose of test	Form NYC-3L with associated forms Calculate Business and Investment Allocation Percentages
Other instructions	None



For CALENDAR YEAR 2017 or FISCAL YEAR beginning 2017 and ending

Name: GREA 2017 GCT TC TWO; In Care Of: Donald Duck; Address: 36 Any Street, Boomtown, CA; Business Telephone Number: 703-555-1515; Date business began in NYC: 01/01/1990; Taxpayer's Email Address: DDuck@GreatAtomic.com; EMPLOYER IDENTIFICATION NUMBER: 00-00000006; BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 325100

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: Description, Amount, and Payment Amount. Rows include: 1. Allocated net income (38,674), 2a. Allocated capital (51,483), 2b. Total allocated capital (0), 3. Alternative Tax (484), 4. Minimum tax (175), 5. Allocated subsidiary capital (0), 6. Tax (3,423), 7. UBT Paid Credit, 8. Tax after UBT Credit (3,423), 9a. REAP Credit, 9b. LMREAP Credit, 10a. Real Estate Tax Escalation, 10b. Biotechnology Credit, 10c. Beer Production Credit, 11. Net tax after credits (3,423), 12. First installment of estimated tax (860), 12b. (4,283), 13. Total of lines 11, 12a and 12b (4,283), 14. Prepayments (5,675), 15. Balance due (1,392), 16. Overpayment (1,392), 17a. Interest, 17b. Additional charges, 17c. Penalty, 18. Total of lines 17a, 17b and 17c (1,392), 19. Net overpayment (1,392), 20a. Amount of line 19 to be: (a) Refunded - Direct deposit (1,000), (b) Credited to 2018 estimated tax (392), 20c. Routing Number (021000021), Account Number (123-456-78), ACCOUNT TYPE (Checking, Savings), 21. TOTAL REMITTANCE DUE (1,000)

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.	44.58 %	
23. NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1. (See instructions)	23.	50,000	
24. Gross receipts or sales from federal return	24.	1,124,560	
25. EIN of Parent Corporation <input type="text"/> - <input type="text"/>			
26. Total assets from federal return	26.	498,034	
27. EIN of Common Parent Corporation..... <input type="text"/> - <input type="text"/>			
28. Compensation of stockholders (from Sched. F, line 1)	28.	34,973	
29. Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 100%	29.	44.58 %	

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax		
B. Payment with Declaration, Form NYC-400 (1)	06-15-2017	1,300
C. Payment with Notice of Estimated Tax Due (2)	09-15-2017	1,250
D. Payment with Notice of Estimated Tax Due (3)	12-15-2017	1,750
E. Payment with extension, Form NYC-EXT	02-15-2018	1,375
F. Overpayment from preceding year credited to this year		
G. TOTAL of A through F (enter on Schedule A, line 14)		5,675

ALTERNATIVE TAX SCHEDULE Refer to page 7 of instructions before computing the alternative tax.

Net income/loss (See instructions)	1.	\$	86,751
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.	\$	34,973
Total (line 1 plus line 2)	3.	\$	121,724
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.	\$	81,724
15% of net amount (line 5 x 15%)	6.	\$	12,259
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.	\$	
Business income to be allocated (line 6 minus line 7)	8.	\$	12,259
Allocated investment income (line 7 x investment allocation % from Schedule. D, line 2F) <input type="text"/> %	9.	\$	0
Allocated business income (line 8 x business allocation % from Schedule H, line 5) 44.58 %	10.	\$	5,465
Taxable net income (line 9 plus line 10)	11.	\$	5,465
Tax rate	12.		8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3	13.	\$	484



SCHEDULE B Computation and Allocation of Entire Net Income

1.	Federal taxable income before net operating loss deduction and special deductions (see instructions).....	1.		78,264
2.	Interest on federal, state, municipal and other obligations not included in line 1 above (see instructions).....	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.		5,218
5b.	NYC General Corporation Tax deducted on federal return (see instructions)	5b.		3,000
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.		1,019
7.	Additions:			
	(a) Payment for use of intangibles	7a.		
	(b) Domestic Production Activities Deduction (see instructions).....	7b.		
	(c) Other (see instructions) (attach rider)	7c.		
8.	Total of lines 1 through 7c.....	8.		87,501
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.		
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 (attach federal Form 5884) (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.	750	
16.	Other deductions: (see instructions) (attach rider)	16.		
17.	Total deductions (add lines 9a through 16).....	17.		750
18.	Entire net income (line 8 less line 17) (see instructions)	18.		86,751
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.		
	(b) Interest from investment capital (include federal, state and municipal obligations) (itemize in rider)	20b.		
	(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.		
	(f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions)	20f.		
	(g) Balance (line 20e less line 20f)	20g.		
	(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.		
22a.	Investment income (line 20g less line 21)	22a.		
22b.	Investment income to be allocated (see instructions).....	22b.		
23.	Business income to be allocated (line 18 or line 19 less line 22b)	23.		86,751
24.	Allocated investment income (line 22b multiplied by: _____% - Schedule D, line 2) (see instr.)	24.		
25a.	Allocated business income (line 23 multiplied by: 44.58% - Schedule H, line 5).....	25a.		38,674
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 25 (enter at Schedule A, line 1))	26.		38,674



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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)
			%				%	0
								0
								0
								0
1. Total Cols C, D and E (including items on rider) 1.								
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 52.								0

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
					%	0	
						0	
						0	
						0	
1. Totals (including items on rider) 1.							0
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point)..... 2.					0.00 %		
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.							

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

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1. Total assets from federal return	163,333	498,034	1.	330,684
2. Real property and marketable securities included in line 1			2.	
3. Subtract line 2 from line 1			3.	330,684
4. Real property and marketable securities at fair market value			4.	
5. Adjusted total assets (add lines 3 and 4)			5.	330,684
6. Total liabilities (see instructions)	66,526	363,874	6.	215,200
7. Total capital (column C, line 5 less column C, line 6)			7.	115,484
8. Subsidiary capital (Schedule C, column E, line 1)			8.	
9. Business and investment capital (line 7 less line 8) (see instructions).....			9.	115,484
10. Investment capital (Schedule D, line 4) (see instructions)			10.	0
11. Business capital (line 9 less line 10)			11.	115,484
12. Allocated investment capital (line 10 x _____% from Schedule D, line 2)			12.	0
13. Allocated business capital (line 11 x 44.58% from Schedule H, line 5)			13.	51,483
14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b)			14.	51,483
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.	44.58 %



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	987-65-4321	President	34,973

1. Total, including any amount on rider. (Enter on Schedule A, line 28) 1. 34,973

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

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

Table with 6 columns: Complete Address, Rent, Nature of Activities, No. of Employees, Wages, Salaries, Etc., Duties. Row 1: 100 Elm Street, New York, NY, 10022, Design, 1, 60,000, Design. Total: 50,000, 1, 60,000.

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

Table with 6 columns: Complete Address, Rent, Nature of Activities, No. of Employees, Wages, Salaries, Etc., Duties. Row 1: 36 Any Street, Boomtown, CA, 90062, Sales, 3, 40,531, Sales. Total: 106,885, 3, 40,531.

SCHEDULE H Business Allocation - see instructions before completing this schedule

- 1. Did you make an election to use fair market value in the property factor? 1. Yes No
2. If this is your first tax year, are you making the election to use fair market value in the property factor? 2. Yes No

Table with 2 columns: COLUMN A - NEW YORK CITY, COLUMN B - EVERYWHERE. Rows 1a-1h showing real estate, inventories, and property values.

Table with 2 columns: Receipts in the regular course of business from: 2a-2g showing sales, services, and rentals. 2h-2i showing percentages and calculations.

Table with 2 columns: 3a-3c showing wages, salaries, and allocation percentages.

Table with 2 columns: Weighted Factor Allocation 4a-4b showing calculations for business allocation percentage.

Table with 2 columns: Business Allocation Percentage 5. Enter percentage from line 4b. (If using Schedule I, enter percentage from part 1, line 8 or part 2, line 2). See instructions. 5. 44.58 %



SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels

Part 1 Business allocation for aviation corporations

		AVERAGE FOR THE YEAR	
		COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1.	Aircraft arrivals and departures	1.	
2.	New York City percentage (column A divided by column B)	2.	%
3.	Revenue tons handled	3.	
4.	New York City percentage (column A divided by column B)	4.	%
5.	Originating revenue	5.	
6.	New York City percentage (column A divided by column B)	6.	%
7.	Total of lines 2,4 and 6	7.	%
8.	Allocation percentage (line 7 divided by three rounded to the nearest one hundredth of a percentage point) (enter on Schedule H, line 5)	8.	0.00%

Part 2 Business allocation for corporations operating vessels in foreign commerce

		COLUMN A - NEW YORK CITY TERRITORIAL WATERS	COLUMN B - EVERYWHERE
1.	Aggregate number of working days	1.	
2.	Allocation percentage (column A divided by column B rounded to the nearest one hundredth of a percentage point) (enter on Schedule H, line 5) ..	2.	%

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 (attach schedule, see instructions) _____
2. Trade name of reporting corporation, if different from name entered on page 1 _____
3. Is this corporation included in a consolidated federal return? YES NO
If "YES", give parent's name _____ EIN _____ enter here and on page 2, line 25
4. Is this corporation a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? YES NO
If "YES", give common parent corporation's name, if any _____ EIN _____ enter here and on page 2, line 27
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, or are you currently under audit? YES NO
If "YES", by whom? Internal Revenue Service State period(s): Beg.: 01/01/2014 End.: 12/31/2016
MMDDYY MMDDYY
 New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
6. If "YES" to question 5, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions) YES NO
7. Did this corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", complete the following (if more than one, attach separate sheet) YES NO
Shareholder's name: _____ SSN/EIN: _____
Interest paid to Shareholder: _____ Total Indebtedness to shareholder described above: _____ Total interest paid: _____
8. Was this corporation a member of a partnership or joint venture during the tax year? YES NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).
 9. At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? YES NO
 10. a) If "YES" to 9, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
 - b) Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? YES NO
 - c) Was there a partial or complete liquidation of the corporation? YES NO
 - d) Was 50% or more of the corporation's ownership transferred during the tax year, over a three-year period or according to a plan? YES NO
 11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? YES NO
 12. If "NO" to 11, explain: _____
 13. Does the corporation have one or more qualified subchapter S subsidiaries? 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)
 14. Enter the number of Fed K1 returns attached: Six
 15. 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
 16. If "YES", were all required Commercial Rent Tax Returns filed? YES NO



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. Interest income	2.		
3. Capital gain net income	3.	5,179	
4. Other income	4.	4,680	
5. Total income	5.	465,234	
6. Bad debts	6.		
7. Interest expense	7.	13,220	
8. Other deductions	8.	58,856	
9. Total deductions	9.	378,232	
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: JDoe@GreatAtomic.com

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

SIGN HERE: Signature of officer	Title <u>CFO</u>	Date <u>03-14-2018</u>	Preparer's Social Security Number or PTIN <u>P 8 7 - 0 0 - 1 1 1 1</u>
PREPARER'S USE ONLY → Preparer's signature	Preparer's printed name <u>Myles Standish</u>	Check if self-employed <input checked="" type="checkbox"/>	Date <u>03-01-2018</u>
Mayflower Accounting 100 Main Street, Plymouth, MA 10021 ▲ Firm's name (or yours, if self-employed) ▲ Address		Firm's Employer Identification Number <u>1 3 - 0 0 0 0 0 0 3</u> ▲ 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 2017 return is on or before March 15, 2018.

For fiscal years beginning in 2017, 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 2017 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
GREA 2017 GCT TC TWO	0 0 - 0 0 0 0 0 0 6

PART I - ADDITIONS TO ORDINARY BUSINESS INCOME

	From Federal Form 1120S				
1. Ordinary business income (loss).....	Schedule K, Line 1		1.	87,002	
2. Net rental real estate income (loss).....	Schedule K, Line 2		2.	2,725	
3. Other net rental income (loss).....	Schedule K, Line 3c		3.		
4. Interest income.....	Schedule K, Line 4		4.		
5. Ordinary dividends.....	Schedule K, Line 5a		5.		
6. Royalties.....	Schedule K, Line 6		6.		
7. Net short-term capital gain (loss).....	Schedule K, Line 7	7.			
8. Net long-term capital gain (loss).....	Schedule K, Line 8a	8.			
9. Sum of lines 7 and 8.....	See Instructions	9.			
10. Capital Loss Carryover.....	See Instructions	10.			
11. Net Capital Gain.....	See Instructions		11.		
12. Net Section 1231 gain (loss).....	Schedule K, Line 9		12.		
13. Other income (loss).....	Schedule K, Line 10		13.		
14. TOTAL ADDITIONS (Sum of lines 1 through 6 plus lines 11 through 13)....			14.	89,727	

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.	11,463	
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.		
20. Domestic Production Activities Deduction..... (If deducted at corporate level).....	See Instructions		20.		
21. TOTAL DEDUCTIONS (Sum of lines 15 through 20).....			21.	11,463	

PART III - CALCULATION OF FEDERAL TAXABLE INCOME

22. Federal Taxable Income	See Instructions		22.	78,264	
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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)
GREA 2017 GCT TC TWO

EMPLOYER IDENTIFICATION NUMBER
00 - 00000006

OR

SOCIAL SECURITY NUMBER
[] - [] - []

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

SCHEDULE A1							Computation of allowable New York City depreciation for current year		Attach rider if necessary
A	B	C	D	E	F	G	H	I	
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Depreciation Taken in Prior Years	Federal Depreciation	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation	
Furniture	3	06-30-2015	3,750	1,500	1,019	S/L	5	750	
1a. Total columns D, E, F, and I.....			3,750	1,500	1,019			750	

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

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

SCHEDULE B Disposition adjustment Attach rider if necessary

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

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

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

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F..... 4.	1,019	
5. Enter amount from Schedule A1, line 1a, column I..... 5.		750
6a. Enter amount from Schedule A2, line 1b, Column F..... 6a.		
6b. Enter amount from Schedule A2, line 1b, Column I..... 6b.		
7a. Enter amount from Schedule B, line 2..... 7a.		
7b. Enter amount from Schedule B, line 3..... 7b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a. 8.	1,019	750

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

GENERAL INFORMATION



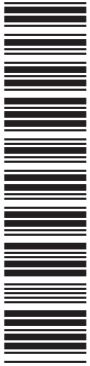
The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New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

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-

GCT Test Case Three

Begins on the next page

Taxpayer name	TREE 2017 GCT TC THREE
EIN	00-0000009
Primary Form	NYC-3L
Associated Form(s)	NYC-S-CORP-ATT, NYC-NOLD-GCT, NYC-399Z, NYC-9.7, NYC-9.8, NYC-9.10 and NYC-9.12
Attachments	None
Purpose of test	NYC-3L with associated forms Business allocation using 3 factors Calculate Business and Investment Allocation Percentages Use of new form NYC-9.12, Beer Production Credit
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 2017 or FISCAL YEAR beginning 2017 and ending

Name: TREE 2017 GCT TC THREE, In Care Of: Sam Spade, Address: 39 Anywhere Street, City and State: Anytown, OK, Zip Code: 74002, Country: (if not US), Business Telephone Number: 301-555-1212, Date business began in NYC: 5/31/1999, Taxpayer's Email Address: TalbertOaks@TreeFixr.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 line number, description, amount, and payment amount. Includes rows for A. Payment (881,697), 1. Allocated net income (1,320,628), 2a. Allocated capital (80,213), 2b. Total allocated capital (0), 3. Alternative Tax (253,172), 4. Minimum tax (3,500), 5. Allocated subsidiary capital (1,875), 6. Tax (1,322,503), 7. UBT Paid Credit (2,600), 8. Tax after UBT Credit (1,319,903), 9a. REAP Credit, 9b. LMREAP Credit (540), 10a. Real Estate Tax Escalation, 10b. Biotechnology Credit (1,500), 10c. Beer Production Credit, 11. Net tax after credits (1,257,477), 12. First installment of estimated tax (315,000), 12b. (1,572,477), 13. Total of lines 11, 12a and 12b, 14. Prepayments (700,000), 15. Balance due (872,477), 16. Overpayment, 17a. Interest (4,220), 17b. Additional charges (2,000), 17c. Penalty for underpayment (3,000), 18. Total of lines 17a, 17b and 17c (9,220), 19. Net overpayment, 20. Amount of line 19 to be: (a) Refunded, (b) Credited to 2018 estimated tax, 20c. Routing Number, Account Number, ACCOUNT TYPE (Checking, Savings), 21. TOTAL REMITTANCE DUE (881,697)

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.	2,000,000	
24. Gross receipts or sales from federal return	24.	9,005,704	
25. EIN of Parent Corporation <input type="text"/> - <input type="text"/>			
26. Total assets from federal return	26.	560,500,183	
27. EIN of Common Parent Corporation..... <input type="text"/> - <input type="text"/>			
28. Compensation of stockholders (from Sched. F, line 1)	28.	8,500,400	
29. Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 100%	29.	49.04 %	

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax		175,000
B. Payment with Declaration, Form NYC-400 (1)	3/15/2017	175,000
C. Payment with Notice of Estimated Tax Due (2)	6/15/2017	175,000
D. Payment with Notice of Estimated Tax Due (3)	9/15/2017	175,000
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)		700,000

ALTERNATIVE TAX SCHEDULE Refer to page 7 of instructions before computing the alternative tax.

Net income/loss (See instructions)	1.	\$	28,323,743
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.	\$	36,824,143
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.	\$	36,784,143
15% of net amount (line 5 x 15%)	6.	\$	5,517,621
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.	\$	5,068,888
Allocated investment income (line 7 x investment allocation % from Schedule. D, line 2F) <input type="text" value="83.55 %"/>	9.	\$	374,916
Allocated business income (line 8 x business allocation % from Schedule H, line 5) <input type="text" value="49.04 %"/>	10.	\$	2,485,783
Taxable net income (line 9 plus line 10)	11.	\$	2,860,699
Tax rate	12.		8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3	13.	\$	253,172



SCHEDULE B Computation and Allocation of Entire Net Income

1.	Federal taxable income before net operating loss deduction and special deductions (see instructions).....	1.	668,503	
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.	10,980,990	
5b.	NYC General Corporation Tax deducted on federal return (see instructions)	5b.	3,000,000	
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.	17,000	
7.	Additions:			
	(a) Payment for use of intangibles	7a.		
	(b) Domestic Production Activities Deduction (see instructions).....	7b.		
	(c) Other (see instructions) (attach rider)	7c.	15,000,000	
8.	Total of lines 1 through 7c	8.	29,666,493	
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.	1,250,000	
11.	New York City net operating loss deduction (attach Form NYC-NOLD-GCT) (see instr.)....	11.	80,000	
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 (attach federal Form 5884) (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.	12,750	
16.	Other deductions: (see instructions) (attach rider)	16.		
17.	Total deductions (add lines 9a through 16).....	17.	1,342,750	
18.	Entire net income (line 8 less line 17) (see instructions)	18.	28,323,743	
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.	1,250,000	
	(b) Interest from investment capital (include federal, state and municipal obligations) (itemize in rider)	20b.	2,500,000	
	(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.	3,750,000	
	(f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions)	20f.	750,000	
	(g) Balance (line 20e less line 20f)	20g.	3,000,000	
	(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.	8,448	
22a.	Investment income (line 20g less line 21)	22a.	2,991,552	
22b.	Investment income to be allocated (see instructions).....	22b.	2,991,552	
23.	Business income to be allocated (line 18 or line 19 less line 22b)	23.	25,332,191	
24.	Allocated investment income (line 22b multiplied by: 83.55% - Schedule D, line 2) (see instr.)	24.	2,499,442	
25a.	Allocated business income (line 23 multiplied by: 49.04% - Schedule H, line 5).....	25a.	12,422,906	
25b.	If the amount on line 25a is not correct, enter correct amount here and explain in rider (see instructions)	25b.	12,422,906	
26.	Total allocated net income (line 24 plus line 25 (enter at Schedule A, line 1))	26.	14,922,348	



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ATTACH ALL PAGES OF FEDERAL RETURN

SCHEDULE C Subsidiary Capital and Allocation

A		B	C	D	E	F	G	
DESCRIPTION OF SUBSIDIARY CAPITAL		% of Voting Stock Owned	Average Value	Liabilities Directly or Indirectly Attributable to Subsidiary Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)	
LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER							
Fixupper, Inc	11-0000021	100.00 %	10,000,000	5,000,000	5,000,000	50.00 %	2,500,000	
							0	
							0	
							0	
1. Total Cols C, D and E (including items on rider) 1.			10,000,000	5,000,000	5,000,000			
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 5							2.	2,500,000

SCHEDULE D Investment Capital and Allocation

A	B	C	D	E	F	G	H
DESCRIPTION OF INVESTMENT	No. of Shares or Amount of Securities	Average Value	Liabilities Directly or Indirectly Attributable to Investment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)	Gross Income from Investment
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)							
ABCD Corporation	100,000	25,000,000	3,000,000	22,000,000	90.00 %	19,800,000	1,220,000
WXYZ Corporation	50,000	60,000,000	20,000,000	40,000,000	80.00	32,000,000	1,280,000
						0	
						0	
1. Totals (including items on rider) 1.		85,000,000	23,000,000	62,000,000		51,800,000	2,500,000
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

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1. Total assets from federal return	273,801,800	560,500,183	1.	417,150,992
2. Real property and marketable securities included in line 1	20,000,000	20,000,000	2.	20,000,000
3. Subtract line 2 from line 1			3.	397,150,992
4. Real property and marketable securities at fair market value	20,000,000	20,000,000	4.	20,000,000
5. Adjusted total assets (add lines 3 and 4)			5.	417,150,992
6. Total liabilities (see instructions)	200,062,400	493,411,479	6.	346,736,940
7. Total capital (column C, line 5 less column C, line 6)			7.	70,414,052
8. Subsidiary capital (Schedule C, column E, line 1)			8.	5,000,000
9. Business and investment capital (line 7 less line 8) (see instructions)			9.	65,414,052
10. Investment capital (Schedule D, line 4) (see instructions)			10.	62,000,000
11. Business capital (line 9 less line 10)			11.	3,414,052
12. Allocated investment capital (line 10 x <u>83.55</u> % from Schedule D, line 2)			12.	51,801,000
13. Allocated business capital (line 11 x <u>49.04</u> % from Schedule H, line 5)			13.	1,674,251
14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b)			14.	53,475,251
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")
Mary Lane	123-45-6789	CEO	4,500,400
Isa Lund	987-65-4321	CFO	4,000,000

1. Total, including any amount on rider. (Enter on Schedule A, line 28) 1. 8,500,400

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

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 500 Fifth Avenue CITY New York STATE NY ZIP 10005	2,000,000	Showroom, Offices	25	3,500,000	Various
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total	2,000,000		25	3,500,000	

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 2643 Rue de la Lynn CITY Paris STATE NV ZIP 89109	1,000,000	Showroom	25	2,500,000	Various
NUMBER AND STREET 1040 Park Avenue CITY Jersey City STATE NJ ZIP 07307	500,000	Warehouse	15	327,055	Various
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total	1,500,000		40	2,872,055	

SCHEDULE H Business Allocation - see instructions before completing this schedule

1. Did you make an election to use fair market value in the property factor? 1. Yes No
 2. If this is your first tax year, are you making the election to use fair market value in the property factor? 2. Yes No

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1a. Real estate owned 1a.		1a.
1b. Real estate rented - multiply by 8 (see instr.) (attach rider) 1b.	16,000,000	1b. 28,000,000
1c. Inventories owned 1c.	1,000,000	1c. 3,000,000
1d. Tangible personal property owned (see instructions) 1d.	500,000	1d. 2,000,000
1e. Tangible personal property rented - multiply by 8 (see instr.) 1e.	250,000	1e. 2,500,000
1f. Total 1f.	17,750,000	1f. 35,500,000
1g. Percentage in New York City (column A divided by column B) 1g.		50.0000 %
1h. Multiply line 1g by 3.5 1h.		175.0000

Receipts in the regular course of business from:

2a. Sales of tangible personal property where shipments are made to points within New York City 2a.		2b.
2b. All sales of tangible personal property 2b.		2c. 40,000,000
2c. Services performed 2c.	15,000,000	2d.
2d. Rentals of property 2d.		2e.
2e. Royalties 2e.		2f. 1,000,000
2f. Other business receipts 2f.	5,000,000	2g. 41,000,000
2g. Total 2g.	20,000,000	2h. 48.7805 %
2h. Percentage in New York City (col. A of line 2g divided by col. B) 2h.		2i. 4,536.5865
2i. Multiply line 2h by 93 2i.		

3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions) ... 3a.	3,500,000	3a. 6,372,055
3b. Percentage in New York City (column A divided by column B) 3b.		54.9273 %
3c. Multiply line 3b by 3.5 3c.		192.2456

Weighted Factor Allocation

4a. Add lines 1h, 2i and 3c 4a.		4a. 4,903.8321
4b. Divide line 4a by 100 if no factors are missing. If a factor is missing, divide line 4a by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point. 4b.		49.04 %

Business Allocation Percentage

5. Enter percentage from line 4b. (If using Schedule I, enter percentage from part 1, line 8 or part 2, line 2). See instructions. 5.		49.04 %
--	--	---------



SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels

Part 1 Business allocation for aviation corporations

		AVERAGE FOR THE YEAR	
		COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1.	Aircraft arrivals and departures	1.	
2.	New York City percentage (column A divided by column B)	2.	%
3.	Revenue tons handled	3.	
4.	New York City percentage (column A divided by column B)	4.	%
5.	Originating revenue	5.	
6.	New York City percentage (column A divided by column B)	6.	%
7.	Total of lines 2,4 and 6	7.	%
8.	Allocation percentage (line 7 divided by three rounded to the nearest one hundredth of a percentage point) (enter on Schedule H, line 5)	8.	0.00%

Part 2 Business allocation for corporations operating vessels in foreign commerce

		COLUMN A - NEW YORK CITY TERRITORIAL WATERS	COLUMN B - EVERYWHERE
1.	Aggregate number of working days	1.	
2.	Allocation percentage (column A divided by column B rounded to the nearest one hundredth of a percentage point) (enter on Schedule H, line 5) ..	2.	0.00%

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 Landscape Architecture
- 1b. Other significant business activities (attach schedule, see instructions) _____
- 2. Trade name of reporting corporation, if different from name entered on page 1 _____
- 3. Is this corporation included in a consolidated federal return? YES NO
If "YES", give parent's name _____ EIN _____ enter here and on page 2, line 25
- 4. Is this corporation a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? YES NO
If "YES", give common parent corporation's name, if any _____ EIN _____ enter here and on page 2, line 27
- 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, or are you currently under audit? YES NO
If "YES", by whom? Internal Revenue Service State period(s): Beg.: 1/1/2013 End.: 12-31-2015
MMDDYY MMDDYY
 New York State Department of Taxation and Finance State period(s): Beg.: 1/1/2013 End.: 12/31/2015
MMDDYY MMDDYY
- 6. If "YES" to question 5, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions) YES NO
- 7. Did this corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", complete the following (if more than one, attach separate sheet) YES NO
Shareholder's name: _____ SSN/EIN: _____
Interest paid to Shareholder: _____ Total Indebtedness to shareholder described above: _____ Total interest paid: _____
- 8. Was this corporation a member of a partnership or joint venture during the tax year? YES NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).
 - 9. At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? YES NO
 - 10. a) If "YES" to 9, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
 - b) Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? YES NO
 - c) Was there a partial or complete liquidation of the corporation? YES NO
 - d) Was 50% or more of the corporation's ownership transferred during the tax year, over a three-year period or according to a plan? YES NO
 - 11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? YES NO
 - 12. If "NO" to 11, explain: _____
 - 13. Does the corporation have one or more qualified subchapter S subsidiaries? 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)
 - 14. Enter the number of Fed K1 returns attached: 6
 - 15. 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
 - 16. If "YES", were all required Commercial Rent Tax Returns filed? YES NO



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

SIGN HERE: Signature of officer	Title CFO	Date 01-25-2018	Preparer's Social Security Number or PTIN P 9 9 - 0 9 - 0 0 0 7
PREPARER'S USE ONLY Preparer's signature	Preparer's printed name John Apple	Check if self-employed <input checked="" type="checkbox"/> Date 01-20-2018	Firm's Employer Identification Number 1 1 - 0 0 0 0 0 0 1 1
John Apple, CPA	99 Any Street, Anytown, OK	74002	
▲ 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 2017 return is on or before March 15, 2018.

For fiscal years beginning in 2017, 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 2017 or FISCAL YEAR beginning _____ and ending _____

Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ	EMPLOYER IDENTIFICATION NUMBER
	0 0 - 0 0 0 0 0 0 9

PART I - ADDITIONS TO ORDINARY BUSINESS INCOME

	From Federal Form 1120S				
1. Ordinary business income (loss).....	Schedule K, Line 1	1.	(17,490,947)		
2. Net rental real estate income (loss).....	Schedule K, Line 2	2.			
3. Other net rental income (loss).....	Schedule K, Line 3c	3.			
4. Interest income.....	Schedule K, Line 4	4.	2,500,000		
5. Ordinary dividends.....	Schedule K, Line 5a	5.	2,480,000		
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.	13,500,000		
14. TOTAL ADDITIONS (Sum of lines 1 through 6 plus lines 11 through 13)....		14.	989,053		

PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME

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

15. Section 179 deduction.....	Schedule K, Line 11	15.			
16. Contributions.....	Schedule K, Line 12a	16.			
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.	320,210		
20. Domestic Production Activities Deduction..... (If deducted at corporate level).....	See Instructions	20.			
21. TOTAL DEDUCTIONS (Sum of lines 15 through 20).....		21.	320,550		

PART III - CALCULATION OF FEDERAL TAXABLE INCOME

22. Federal Taxable Income	See Instructions	22.	668,503		
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ATTACH TO FORM NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ

For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

Print or Type ▼

Name as shown on NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ:

TREE 2017 GCT TC THREE

EMPLOYER IDENTIFICATION NUMBER

0	0	-	0	0	0	0	0	0	9
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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
A. NOL Carryforward from prior years →							
1. 20th preceding yr							
2. 19th preceding yr							
3. 18th preceding yr							
4. 17th preceding yr							
5. 16th preceding yr							
6. 15th preceding yr							
7. 14th preceding yr							
8. 13th preceding yr							
9. 12th preceding yr							
10. 11th preceding yr							
11. 10th preceding yr							
12. 9th preceding yr							
13. 8th preceding yr							
14. 7th preceding yr							
15. 6th preceding yr							
16. 5th preceding yr							
17. 4th preceding yr							
18. 3rd preceding yr							
19. 2nd preceding yr							
20. 1st preceding yr	2016	(100,000)	(80,000)	80,000	0		80,000
21. Current year	2017	668,503	28,403,743	0	80,000		0

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..... 1.	3,000,000
2. Entire Net Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 18 or 19 plus line 11..... 2.	28,403,743
3. Ratio: (Divide line 1 by line 2)..... 3.	0.1056
4. Net Operating Loss (NYC-3A or NYC 3L, Sch. B line 11)..... 4.	80,000
5. Net Operating Loss Apportionment to Investment Income (multiply line 3 by line 4 and enter on NYC-3A or NYC-3L, Sch. B line 21).. 5.	8,448



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR _____ or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
TREE 2017 GCT TC THREE

EMPLOYER IDENTIFICATION NUMBER
00 - 00000009

OR

SOCIAL SECURITY NUMBER
[] - [] - []

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

SCHEDULE A1							Computation of allowable New York City depreciation for current year		Attach rider if necessary
A	B	C	D	E	F	G	H	I	
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Depreciation Taken in Prior Years	Federal Depreciation	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation	
Computer Equipment	3	01/01/2016	51,000	12,750	17,000	S/L	5	12,750	
1a. Total columns D, E, F, and I.....			51,000	12,750	17,000			12,750	

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

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

SCHEDULE B Disposition adjustment Attach rider if necessary

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

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

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

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F..... 4.	17,000	
5. Enter amount from Schedule A1, line 1a, column I..... 5.		12,750
6a. Enter amount from Schedule A2, line 1b, Column F..... 6a.		
6b. Enter amount from Schedule A2, line 1b, Column I..... 6b.		
7a. Enter amount from Schedule B, line 2..... 7a.		
7b. Enter amount from Schedule B, line 3..... 7b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a. 8.	17,000	12,750

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

GENERAL INFORMATION



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

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-



For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

▼ Name as shown on NYC-3L or NYC-3A TREE 2017 GCT TC 3	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;">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	0	9
0	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.		
1c. Total of 1a and 1b.....	1c.	2,600	
▼ 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.	1,320,628	
3. Multiply line 2 by 4/8.85	3.	596,894	
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.		
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) PARTNERSHIP 2014 A-FOUR	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;">4</td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">-</td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">4</td> </tr> </table>	4	4	-	4	4	4	4	4	4	4
4	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 22d) (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.	1,320,628	
7. Tax from pro forma Form NYC-3L or NYC-3A, Schedule A, line 1 (see instructions)	7.	1,200,389	
8. Subtract line 7 from line 6	8.	120,239	
9. Multiply line 8 by 4/8.85 (see instructions).....	9.	54,345	
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 2018

APPLICABLE YEAR	COLUMN A Credit Available in 2017	COLUMN B	COLUMN C Credit Carryforward to 2018. Column A Minus Column B (if less than zero, enter "0")
1. Current year			
2. 7th preceding year			
3. 6th preceding year			
4. 5th preceding year			
5. 4th preceding year			
6. 3rd preceding year			
7. 2nd preceding year			
8. 1st preceding year			
9. Total Column A, lines 2 through 8 (enter on Sch. A, line 1b).....9.			



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 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

Name as shown on NYC-2, NYC-2A, NYC-3L or NYC-3A:
 TREE 2017 GCT TC THREE

Corporation tax year for which claim is made. Date ended: _____ December _____ 2017
MONTH YEAR

EMPLOYER IDENTIFICATION NUMBER

0	0	-	0	0	0	0	0	0	9
---	---	---	---	---	---	---	---	---	---

FEDERAL BUSINESS CODE

5	4	1	3	2	0
---	---	---	---	---	---

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.	1,322,503	
3. Tax Credits claimed before Biotechnology Credit.....	3.	3,140	
4. Subtract line 3 from line 2.....	4.	1,319,363	
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.	1,315,863	
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.	0	
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.	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:

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

The Certificate of Tax Credit covering expenses incurred in calendar year 2017 will indicate the credit available for the tax year that includes December 31, 2017.

Example: Taxpayer A files on a fiscal year basis with a tax year beginning April 1, 2017 and ending March 31, 2018. A Certificate of Tax Credit issued on or before February 16, 2018 will indicate the credit that may be claimed on the return covering the tax year ending March 31, 2018.

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 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

Name as shown on NYC-2A, NYC-2, NYC-3A or NYC-3L: TREE 2017 GCT TC THREE		Employer Identification Number: 0 0 - 0 0 0 0 0 0 9
NYC form filed (check appropriate box): Business Corporation Tax <input type="checkbox"/> NYC-2A or <input type="checkbox"/> NYC-2		Federal Business Code: 5 4 1 3 2 0
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 TREE BEER DISTRIBUTION	EIN of Registered Distributor 12-3456789	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 AVENUE, NEW YORK, NY 10154	510,000
Total from additional sheet(s).....	
1. Add column B amounts.....	510,000
2. Enter the lesser of line 1 or 500,000.....	500,000
3. Subtract 500,000 from line 1 (if less than zero, enter zero).....	10,000
4. Enter the lesser of line 3 or 15,000,000.....	10,000
5. Credit for the first 500,000 gallons (multiply line 2 by 0.12: see instructions).....	60,000
6. Credit for the remainder of the beer produced up to additional 15,000,000 gallons (multiply line 4 by .0386).....	386
7. Total credit for beer produced in New York City (add lines 5 and 6).....	60,386

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

8. Tax due before credits.....	8.	1,322,503
9. Tax credits claimed before this credit.....	9.	4,640
10. Subtract line 9 from line 8.....	10.	1,317,863
11. Enter the fixed dollar minimum tax (from Form NYC-2, Sch. A, line 3 or Form NYC-2A, Sch. A, sum of lines 3 and 5; Form NYC-3L, Sch. A, line 4 or Form NYC-3A, Sch. A, sum of lines 4 and 7).....	11.	3,500
12. Limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter "0" on line 12).....	12.	1,314,363
13. Enter the lesser of line 7 and line 12.....	13.	60,386
14. Amount of unused credit to be refunded or credited (line 7 less line 13).....	14.	0
15. Add lines 13 and 14. Enter here and on Form NYC-2A, Schedule A, line 13; Form NYC-2, Schedule A, line 11; Form NYC-3A, Schedule A, line 12c or Form NYC-3L, Schedule A, line 10c.....	15.	60,386

GCT Test Case Four

Begins on the next page

Taxpayer name	WORK 2017 GCT TC FOUR
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 Short year return
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 2017 or FISCAL YEAR beginning

2017 and ending

PRINT OR TYPE	Name WORK 2017 GCT TC FOUR		Name Change <input checked="" type="checkbox"/>		Taxpayer's Email Address: RRabbit@anymail.com	
	In Care Of R Rabbit		EMPLOYER IDENTIFICATION NUMBER 00 - 00000007			
	Address (number and street) 37 ANY STREET		Address Change <input type="checkbox"/>		BUSINESS CODE NUMBER AS PER FEDERAL RETURN 321900	
	City and State ANYTOWN, NC		Zip Code 28041-0280		Country (if not US)	
	Business Telephone Number 212-555-1212		Date business began in NYC 01/01/2009		Date business ended in NYC 06/30/2017	

CHECK ALL THAT APPLY

<input checked="" 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"/> A pro-forma federal return is attached
<input type="checkbox"/> Claim any 9/11/01-related federal tax benefits (see inst.)	<input type="checkbox"/> Enter 2-character special condition code, if applicable (see inst.) 10
<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"/> - <input type="checkbox"/> - <input type="checkbox"/>
	<input type="checkbox"/> 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.	53,104	X .0885	1. 4,700
2a.	Total capital (from Schedule C, line 7) (see instr.).....	2a.	1,065,106	X .0015	2a. 1,598
2b.	Total capital - Cooperative Housing Corps. (see instr.).....	2b.		X .0004	2b. 0
2c.	Cooperatives - enter: BORO BLOCK LOT				
3a.	Compensation of stockholders (from Schedule D, line 1).....	3a.	161,698		
3b.	Alternative tax (see instructions).....	3b.			2,320
4.	Minimum tax (see instructions) - NYC Gross Receipts: 11,468,259	4.			3,500
5.	Tax (line 1, 2a, 2b, 3b or 4, whichever is largest).....	5.			4,700
6.	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..... (b) If application for extension has not been filed and line 5 exceeds \$1,000, enter 25% of line 5 (see instructions).....	6a.			12,000
		6b.			
7.	Total before prepayments (add lines 5 and 6a or 6b).....	7.			16,700
8.	Prepayments (from Prepayments Schedule, line G) (see instructions).....	8.			18,000
9.	Balance due (line 7 less line 8).....	9.			
10.	Overpayment (line 8 less line 7).....	10.			1,300
11a.	Interest (see instructions).....	11a.			
11b.	Additional charges (see instructions).....	11b.			
11c.	Penalty for underpayment of estimated tax (attach Form NYC-222).....	11c.			
12.	Total of lines 11a, 11b and 11c.....	12.			1,300
13.	Net overpayment (line 10 less line 12).....	13.			1,300
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..... (b) Credited to 2018 estimated tax.....	14a.			1,300
		14b.			
14c.	Routing Number 021000021 Account Number 15002101266 ACCOUNT TYPE Checking <input checked="" type="checkbox"/> Savings <input type="checkbox"/>				
15.	TOTAL REMITTANCE DUE (see instr.).....	15.			
16.	NYC rent deducted on federal tax return (see instr.).....	16.			
17.	Gross receipts or sales from federal return.....	17.			11,468,259
18.	Total assets from federal return.....	18.			3,605,885

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: jappleseed@anymail.com	
	I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions)...YES <input checked="" type="checkbox"/>		Preparer's Social Security Number or PTIN P 00 55 5555	
PREPARER'S USE ONLY	Officer's signature:	Title: CEO	Date: 1/25/2018	Firm's Employer Identification Number 11 0000011
	Preparer's signature:	Preparer's printed name: Johnny Appleseed	Check if self-employed: <input type="checkbox"/>	Date: 1/20/2018
	Firm's name (or yours, if self-employed): Appleseed, CPA, 3 1st St, Town, TX 78621		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.	18,610	
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.	27,594	
3b.	NYC General Corporation Tax deducted on federal return (see instructions).....	3b.	9,000	
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.	55,204	
6a.	New York City net operating loss deduction (see instructions).....	6a.	2,100	
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.	2,100	
8.	Taxable net income (line 5 less line 7) (enter on page 1, Schedule A, line 1) (see instructions).....	8.	53,104	

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	4,688,476	3,605,885	4,147,181
2. Real property and marketable securities included in line 1 ...	50,206	60,043	55,125
3. Subtract line 2 from line 1			4,092,056
4. Real property and marketable securities at fair market value	180,000	250,554	215,277
5. Adjusted total assets (add lines 3 and 4)			4,307,333
6. Total liabilities (see instructions)	3,242,000	3,242,454	3,242,227
7. Total capital (column C, line 5 less column C, line 6) (enter on page 1, Schedule A, line 2a or 2b) (see Instr.).....			1,065,106

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')
KHIRY U FARR, 10022	123-45-6789	CEO	80,849
KHIRY U NEARR, 10014	987-65-321	CFO	80,849
1. Total, including any amount on rider (enter on page 1, Schedule A, line 3a).....			161,698

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

- New York City principal business activity: Manufacturing
- 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..		3,000
B. Payment with Declaration, Form NYC-400 (1).....	03-15-2017	3,000
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	12,000
F. Overpayment from preceding year credited to this year...		
G. TOTAL of A through F (enter on Schedule A, line 8).....		18,000

MAILING INSTRUCTIONS

<p>ALL RETURNS EXCEPT REFUND RETURNS NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564</p>	<p>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</p>	<p>RETURNS CLAIMING REFUNDS 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 2017 or FISCAL YEAR beginning _____ and ending _____

Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ WORK 2017 GCT TC FOUR	EMPLOYER IDENTIFICATION NUMBER 0 0 - 0 0 0 0 0 0 7
--	--

PART I - ADDITIONS TO ORDINARY BUSINESS INCOME

	From Federal Form 1120S				
1. Ordinary business income (loss).....	Schedule K, Line 1		1.	424,118	
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.	71,147	
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	78,649	7.		
8. Net long-term capital gain (loss).....	Schedule K, Line 8a		8.		
9. Sum of lines 7 and 8.....	See Instructions	78,649	9.		
10. Capital Loss Carryover.....	See Instructions		10.		
11. Net Capital Gain.....	See Instructions		11.	78,649	
12. Net Section 1231 gain (loss).....	Schedule K, Line 9		12.		
13. Other income (loss).....	Schedule K, Line 10		13.	10,000	
14. TOTAL ADDITIONS (Sum of lines 1 through 6 plus lines 11 through 13)....			14.	583,914	

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.	62,935	
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.	502,369	
20. Domestic Production Activities Deduction..... (If deducted at corporate level).....	See Instructions		20.		
21. TOTAL DEDUCTIONS (Sum of lines 15 through 20).....			21.	565,304	

PART III - CALCULATION OF FEDERAL TAXABLE INCOME

22. Federal Taxable Income	See Instructions		22.	18,610	
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ATTACH TO FORM NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ

For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

Print or Type ▼

Name as shown on NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ:

WORK 2017 GCT TC FOUR

EMPLOYER IDENTIFICATION NUMBER

0	0	-	0	0	0	0	0	0	7
---	---	---	---	---	---	---	---	---	---

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
A. NOL Carryforward from prior years →							
1. 20th preceding yr							
2. 19th preceding yr							
3. 18th preceding yr							
4. 17th preceding yr							
5. 16th preceding yr							
6. 15th preceding yr							
7. 14th preceding yr							
8. 13th preceding yr							
9. 12th preceding yr							
10. 11th preceding yr							
11. 10th preceding yr							
12. 9th preceding yr							
13. 8th preceding yr							
14. 7th preceding yr							
15. 6th preceding yr							
16. 5th preceding yr							
17. 4th preceding yr							
18. 3rd preceding yr							
19. 2nd preceding yr	2015	(800)	(600)	600			600
20. 1st preceding yr	2016	(2,000)	(1,500)	1,500			2,100
21. Current year	2017	18,610	55,204	0	2,100		0

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

GCT Test Case Five

Begins on the next page

Taxpayer name	ANYW 2017 GCT TC FIVE
EIN	00-0000003
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 2017 or FISCAL YEAR beginning 2017 and ending

Name ANYW 2017 GCT TC FIVE		Name Change <input checked="" type="checkbox"/>		Taxpayer's Email Address: PMason@anymail.com	
In Care Of P. Mason				EMPLOYER IDENTIFICATION NUMBER 00 - 00000003	
Address (number and street) 35 ANY STREET		Address Change <input checked="" type="checkbox"/>		BUSINESS CODE NUMBER AS PER FEDERAL RETURN 522293	
City and State ANYTOWN, NY	Zip Code 10006	Country (if not US)			
Business Telephone Number 888-212-8888		Date business began in NYC AUG 1, 1985			
<input 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.) If the purpose of the amended return is to report a federal or state change, check the appropriate box: <input type="checkbox"/> IRS change <input type="checkbox"/> NYS change		Date of Final Determination <input type="text"/> - <input type="text"/> - <input type="text"/>	

SCHEDULE A Computation of Tax

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

		Payment Amount			
A. Payment	Amount being paid electronically with this return.....	A.	2,183		
1.	Net income (from Schedule B, line 6)..... 1. <table border="1"><tr><td>43,689</td><td></td></tr></table> X .0885...	43,689		1.	3,866
43,689					
2.	Minimum tax (See instructions) - NYC Gross Receipts:.....	2.	25		
3.	Tax (line 1 or 2, whichever is larger)	3.	3,866		
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.	967		
	(b) If application for extension has not been filed and line 3 exceeds \$1,000, enter 25% of line 3 (see instructions).....	4b.			
5.	Total before prepayments (add lines 3 and 4a or 4b).....	5.	4,833		
6.	Prepayments (see instructions).....	6.	3,000		
7.	Balance due (line 5 less line 6).....	7.	1,833		
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 type="checkbox"/> Direct deposit - fill out line 10c OR <input type="checkbox"/> Paper check..	12a.			
	(b) Credited to 2018 estimated tax	12b.			
12c.	Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE Checking <input type="checkbox"/> Savings <input type="checkbox"/>				
13.	TOTAL REMITTANCE DUE (see instructions).....	13.	2,183		
14.	Gross income	14.	44,214		

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: DellaStreet@PaulDrakeCPA.com
	I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions)... YES <input checked="" type="checkbox"/>		Preparer's Social Security Number or PTIN P 87 - 00 - 1111
PREPARER'S USE ONLY	Officer's signature:	Title: CEO	Date: 3/10/2018
	Preparer's signature:	Preparer's printed name: Paul Drake, CPA	Check if self-employed: <input type="checkbox"/> Date: 3/05/2018
	1 5th Ave., Suite 600, New York, NY		10014
▲ Firm's name (or yours, if self-employed)		▲ Address	▲ Zip Code
		Firm's Employer Identification Number 11 - 00000009	

NAME _____

EIN _____

SCHEDULE B

1. Federal Taxable Income before net operating loss deduction and special deductions.....	1.	43,564	
2. State and local income and MTA taxes deducted on federal return (see instructions).....	2.	125	
3. Total of lines 1 and 2.....	3.	43,689	
4. New York City net operating loss deduction (see instructions).....	4.		
5. New York City and New York State income tax refunds included in line 1.....	5.		
6. Taxable net income. Line 3 less the sum of lines 4 and 5 (enter on page 1, Schedule A, Line 1).....	6.	43,689	

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: _____ 002

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 2017 return is on or before March 15, 2018.

For fiscal years beginning in 2017, 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 2017 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
ANYW 2017 GCT TC FIVE	0 0 - 0 0 0 0 0 0 3

PART I - ADDITIONS TO ORDINARY BUSINESS INCOME

	From Federal Form 1120S				
1. Ordinary business income (loss).....	Schedule K, Line 1		1.	43,714	
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.	500	
5. Ordinary dividends.....	Schedule K, Line 5a		5.		
6. Royalties.....	Schedule K, Line 6		6.		
7. Net short-term capital gain (loss).....	Schedule K, Line 7	7.			
8. Net long-term capital gain (loss).....	Schedule K, Line 8a	8.			
9. Sum of lines 7 and 8.....	See Instructions	9.			
10. Capital Loss Carryover.....	See Instructions	10.			
11. Net Capital Gain.....	See Instructions		11.		
12. Net Section 1231 gain (loss).....	Schedule K, Line 9		12.		
13. Other income (loss).....	Schedule K, Line 10		13.		
14. TOTAL ADDITIONS (Sum of lines 1 through 6 plus lines 11 through 13)....			14.	44,214	

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.	650	
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.		
20. Domestic Production Activities Deduction..... (If deducted at corporate level).....	See Instructions		20.		
21. TOTAL DEDUCTIONS (Sum of lines 15 through 20).....			21.	650	

PART III - CALCULATION OF FEDERAL TAXABLE INCOME

22. Federal Taxable Income	See Instructions		22.	43,564	
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GCT Test Case Six

Begins on the next page

Taxpayer name	RMNI 2017 GCT TC SIX
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 2018 or FISCAL YEAR beginning _____, _____ and ending _____, _____

Print or Type:

Name (If combined filer, give name of reporting corporation) See Instructions RMNI 2017 GCT TC SIX		Name Change <input checked="" type="checkbox"/>	Taxpayer's Email Address PMarlowe@anymail.com
In Care of P. Marlowe		EMPLOYER IDENTIFICATION NUMBER	
Address (number and street) 1234 MAIN STREET		Address Change <input type="checkbox"/>	0 0 - 0 0 0 0 6 0 0
City and State SYDNEY, VICTORIA	Zip Code 30000	Country (if not US) AUSTRALIA	BUSINESS CODE NUMBER AS PER FEDERAL RETURN
Business telephone number 011-61-321-7654	Person to contact P. Marlowe		4 8 5 3 2 0

<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

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

MAILING INSTRUCTIONS:

MAIL FORM TO:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3922
NEW YORK, NY 10008-3922

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

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

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 Seven

Begins on the next page

Taxpayer name	TREE 2017 GCT TC SEVEN
EIN	00-0000009
Primary Form	NYC-EXT.1
Associated Form(s)	None
Attachments	None
Purpose of test	Generic Form
Other instructions	None

For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____, 2017 and ending _____

Print or Type:

Name (if combined corporate filer, give name of reporting corporation - see instructions) TREE 2017 GCT TC SEVEN		Name Change <input checked="" type="checkbox"/>	TAXPAYER'S EMAIL ADDRESS RSerlIng@treeefixr.com	
In Care of R. Serling		EMPLOYER IDENTIFICATION NUMBER 0 0 ■ 0 0 0 0 0 0 9		
Address (number and street) 45 Twilight Zone Street		BUSINESS CODE NUMBER AS PER FEDERAL RETURN 5 4 1 3 2 0		
City and State Somewhere, NY	Zip Code 10023	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 - 2018 to file its tax return.
MM DD YYYY

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

Our accountant has been arrested. All his files are being held as evidence by the FBI.

SCHEDULE A

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

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

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

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

SIGN HERE: Signature of Officer:	Title: President and CEO	Date: 04/30/2018
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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 Eight

Begins on the next page

Taxpayer name	RMNI 2017 GCT TC EIGHT
EIN	00-0000600
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 2017 or FISCAL YEAR beginning _____ and ending _____

Name: RMNI 2017 GCT TC EIGHT Name Change

In Care of J Doe

Address (number and street): 1234 Main Street Address Change

City and State: Sydney, Victoria Australia Zip Code: _____

Location of Executive or Main Office: Same as above

Date incorporated 09 - 15 - 2000 under laws of Australia

TAXPAYER'S EMAIL ADDRESS
JDoes@rnmimail.com

EMPLOYER IDENTIFICATION NUMBER
00-0000600

BUSINESS CODE NUMBER AS PER FEDERAL RETURN
485320

NYC PRINCIPAL BUSINESS ACTIVITY
Limousine Service

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

LOCATION	NATURE OF ACTIVITY	DATE ESTABLISHED
456 Any Street, New York, NY 10007	Limousine Service	9/15/2000

2. OTHER OFFICES AND PLACES OF BUSINESS

LOCATION (CITY AND STATE)	NATURE OF ACTIVITY	DATE ESTABLISHED
Sydney, Victoria, Australia 30000	Limousine Service	9/15/2000

3. OFFICERS, AGENTS AND REPRESENTATIVES IN NEW YORK CITY

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

NAME	RESIDENCE ADDRESS	OFFICIAL TITLE

4. Number of employees in New York City _____ (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: CFO

Date: 3/1/2018

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

This report must be filed by any corporation that has an officer, employee, agent, or representative in the City and claims not to be subject to the New York City General Corporation Tax or Business Corporation Tax. For taxable years beginning in 1996 and thereafter, entities taxable as corporations for federal income tax purposes under IRC §7701 (a) (3) and §7704 are considered corporations for purposes of the General Corporation Tax. **A corporation subject to General Corporation Tax or Business Corporation Tax cannot use this form;** it must file a General Corporation Tax return, Form NYC-4S, NYC-4S-EZ or NYC-3L or a Business Corporation Tax return, Form NYC-2 or NYC-2S. See "Corporations Subject to Tax" below. **The filing of this form does not constitute the filing of a return by the corporation sufficient to start the running of the limitations period for assessments of tax. To obtain the protection of the limitations period, a General Corporation Tax return or Business Corporation Tax return must be properly filed.** A corporation that has ceased doing business in the City during the taxable year cannot use this form. Such a corporation must file a final return or request an extension of time to file a final return **on or before the 15th day after the date that the corporation ceases to be subject to the General Corporation Tax or Business Corporation Tax.** See Form NYC-EXT and instructions for further information.

A corporation is not required to file this report if it falls under one of the following:

- 1) the corporation is exempt from the General Corporation Tax under Section 11-603.4 or the Business Corporation Tax under Section 11-653(4) of the Administrative Code;
- 2) the corporation has received a letter from the Department of Finance exempting it from tax as a nonstock, nonprofit corporation (*see instructions for line 5b below*), provided there has been no change in its character, activities or federal tax status since the date of that letter;
- 3) the corporation's only tie with New York City is that one or more of the corporation's officers, employees, agents or representatives reside in the City or come into the City infrequently in connection with isolated transactions of the corporation;

- 4) the corporation is a Real Estate Mortgage Investment Conduit (REMIC); or
- 5) the corporation is exempt from Federal income tax under IRC section 501(c)(2) or (25).

WHEN TO FILE

Any S corporation required to file this report must do so annually, on or before March 15th if it reports on a calendar year basis for federal income tax purposes, or on or before the 15th day of the 3rd month following the close of its fiscal year if it reports on a fiscal year basis.

Any C corporation required to file this report must do so annually, on or before April 15th if it reports on a calendar year basis for federal income tax purposes, or on or before the 15th day of the 4th month following the close of its fiscal year if it reports on a fiscal year basis.

LINE 5b

Every corporation claiming exemption from General Corporation Tax or Business Corporation Tax as a nonstock, nonprofit corporation (except for corporations exempt from federal income tax under IRC Section 501(c)(2) and (25)) **must** apply for an exemption from the Department of Finance by submitting an application for exemption containing an affidavit setting forth the following information about the corporation:

- 1) the purposes for which it is organized,
- 2) its actual activities,
- 3) the source and disposition of its income,
- 4) whether any of its income is credited to surplus or may inure to any private stockholder or individual, and
- 5) such other facts that may affect its right to exemption.

The affidavit must be supplemented by: a copy of the articles of incorporation or articles of association, a copy of the bylaws, copies of statements showing the corporation's assets and liabilities and receipts and disbursements for the most recent year, a photostatic copy of a letter from the United States Treasury Department granting the corporation an exemption from federal income taxation and photocopies of federal, state and

local tax returns filed by the organization for the three most recent preceding years.

All of the above information should be sent to:

**NYC Department of Finance
Exemption Processing Unit
59 Maiden Lane, 20th Floor
New York, NY 10038**

There is no prescribed application form and no application fee.

LINE 6

If you answer "yes" to any question other than 6h, the corporation may be subject to General Corporation Tax or Business Corporation Tax. See "Corporations Subject to Tax" for more information. Corporations subject to tax cannot use this form.

LINE 6g

If the answer to question 6g is "yes," state on a rider what activities take place elsewhere in New York State that do not also take place in New York City, or other reasons for filing a State Franchise Tax Report.

LINE 6i

If the answer is "yes," see section 11-04(b)(11) of Title 19 of the Rules of the City of New York for information regarding the application of P.L. 86-272 to activities in New York City.

CORPORATIONS SUBJECT TO TAX

A corporation subject to General Corporation Tax or Business Corporation Tax cannot use this form; it must file either Form NYC-4S, NYC-4S-EZ or NYC-3L (GCT) or Form NYC-2 or Form NYC-2S (Business Corporation Tax). Sections 11-603.1 and 11-653(1) of the Administrative Code provide that a corporation is subject to tax if it is:

- 1) doing business in New York City,
- 2) employing capital in New York City,
- 3) owning or leasing property in New York City, in a corporate or organized capacity, or
- 4) maintaining an office in New York City.

The term "doing business" is used in a comprehensive sense and includes all activities

that occupy the time or labor of people for profit. Regardless of the nature of its activities, every corporation organized for profit and carrying out any of the purposes of its organization is deemed to be “doing business” for the purpose of the tax. In determining whether a corporation is doing business, it is immaterial whether its activities actually result in a profit or a loss.

Under the Business Corporation Tax applicable to federal C Corporations for tax years beginning on or after January 1, 2015, a corporation is doing business in the city if:

- (1) it has issued credit cards to one thousand or more customers who have a mailing address within the city as of the last day of its taxable year,
- (2) it has merchant customer contracts with merchants and the total number of locations covered by those contracts equals one thousand or more locations in the city to whom the corporation remitted payments for credit card transactions during the taxable year, or
- (3) the sum of the number of customers described in item #1 plus the number of locations covered by its contracts described in item #2 equals one thousand or more.

For purpose of these provisions, the term “credit card” includes bank, credit, travel and entertainment cards. See Administrative Code Section 11-653(1)(c).

The term “employing capital” includes any of a large variety of uses, which may overlap other categories and give rise to taxable status. In general, the use of assets instrumental in maintaining or aiding the corporate enterprise or activity in the City will create liability. Employing capital includes activities such as:

- a) maintaining stockpiles of raw materials or inventories; and
- b) maintaining securities in the City for trading purposes.

Under Sections 11-603.2 and 11-653(2) of the Administrative Code, a corporation is not considered to be doing business, employing capital, owning or leasing property, or maintaining an office in New York City by reason of:

- a) the maintenance of cash balances with banks or trust companies or brokers in the City;
- b) the ownership of shares of stock or securities kept in the City, if kept in a safe deposit box, safe, vault or other receptacle rented for the purpose, or if pledged as collateral security, or if deposited with one or more banks or trust companies, or brokers who are members of a recognized security exchange, in safekeeping or custody accounts;
- c) the taking of any action by any such bank or trust company or broker which is incidental to the rendering of safekeeping or custodial service to the corporation;
- d) the maintenance of an office in the City by one or more officers or directors of the corporation who are not employees of the corporation as long as the corporation is not otherwise doing business or employing capital in the City and does not own or lease property in the City;
- e) the keeping of books or records of a corporation in the City if the books or records are not kept by employees of the corporation and the corporation is not otherwise doing business or employing capital in the City and does not own or lease property in the City; or
- f) any combination of the foregoing activities.

In addition, a corporation will not be subject to the General Corporation Tax or Business Corporation Tax if its sole connection with New York City is:

- (i) the maintenance of a statutory office at the address of its registered agent or the maintenance of a mailing address; or
- (ii) the mere ownership of shares of stock of corporations doing business in the City.

Under Administrative Code Section 11-653(2-a), an alien corporation is not considered to be doing business, etc. in the City if its activities in the City are limited solely to investing or trading in stocks, securities or commodities for its own account within the meaning of the Internal Revenue Code §864(b)(2)(A) or §864(b)(2)(B).

For purposes of the Business Corporation Tax, an alien corporation that under any provision of the Internal Revenue Code is not treated as a “domestic corporation” as defined in IRC §7701 and has no effectively connected income for the taxable year pursuant to clause (iii) of the opening paragraph of Administrative Code §11-652(8) is not subject to the Business Corporation Tax for that taxable year. For purposes of the Business Corporation Tax, an alien corporation is defined as a corporation organized under the laws of a country, or any political subdivision thereof, other than the United States, or organized under the laws of a possession, territory or commonwealth of the United States. See Administrative Code Section 11-653(2-a).

NOTE: For additional guidance concerning what activities constitute "doing business," "employing capital," "owning or leasing property," and "maintaining an office" in New York City, see Sections 11-03 and 11-06 of Title 19 of the Rules of the City of New York. For additional information concerning corporations not subject to tax, see Section 11-04 of those rules and Administrative Code Sections 11-603 and 11-653.

REFUNDS: If a corporation has previously paid tax or made estimated tax payments for the taxable year and is filing this form disclaiming liability for those taxes, the corporation should file a refund claim and attach this form to that claim.