

NEW YORK CITY DEPARTMENT OF FINANCE

www.nyc.gov/Finance



SOFTWARE VENDOR TEST PACKAGE

FOR

GENERAL CORPORATION TAX

WITH

BUSINESS TAX E-FILE

TAX YEAR 2012

VERSION 2.0

November 26, 2012

Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn	11/19/2012	Initial Version
2.0	Lawrence Sporn	11/26/2012	Typographical errors on test cases: TC-01, TC-02, TC-04, TC-05, TC-06, TC-07

TESTS

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	Business Name	EIN	Primary Form	Associated Forms
1	HELP GCT TC ONE	11-0000001	NYC-3L	NYC-399Z, NYC-9.5, NYC-9.7
2	TREE GCT TC TWO	11-0000009	NYC-3L	NYC-399Z, NYC-ATT-S-CORP
3	ACME GCT TC THREE	11-0000013	NYC-4S	NYC-399Z
4	HIDE GCT TC FOUR	11-0000002	NYC-3L	NYC-399, NYC-9.5, NYC-9.9, NYC-NOLD
5	ANYW GCT TC FIVE	11-0000003	NYC-4SEZ	
6	TREE GCT TC SIX	11-0000009	NYC-4S	NYC-399, NYC-399Z, NYC-NOLD
7	WORK GCT TC SEVEN	11-0000007	NYC-4S	NYC-399Z, NYC-ATT-S-CORP
8	MODE GCT TC EIGHT	11-0000031	NYC-EXT	
9	FLOW GCT TC NINE	11-0000049	NYC-EXT.1	
10	RMNI GCT TC TEN	11-0000600	NYC-400	

- 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 without the unsupported form(s). If this is done, please send an email to BTeFile@finance.nyc.gov indicating the forms not included.
- Contact NYC BTeFile@finance.nyc.gov if you desire to send additional test returns not covered in this test package.

WHEN TO TEST

Testing for GCT filers is scheduled to begin November 26, 2012. 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 files 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 files. 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 has been transmitted to the IRS, you must send an email to BteFile@Finance.nyc.gov. This email must include the test case(s) being submitted, and any deviation from the test data.

COMMUNICATING TEST RESULTS

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

TEST ACKNOWLEDGMENT

For each submission a software developer sends through the IRS, BAC 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	HELP GCT TC ONE
EIN	11-0000001
Primary Form	NYC 3L
Associated Form(s)	NYC-399Z, NYC-9.7
Attachments	NYC-9.5, Alternative Tax Calculation
Purpose of Test	Business Allocation Percentage calculation using three factors
Other Instructions	<p>In this test case, the Business Allocation Percentage (BAP) has not been calculated. Please calculate the BAP and complete the lines on the NYC-3L and attachment(s) which are dependent on the calculated BAP. These fields have been indicated with a solid black line.</p> <p>Detail for unbounded lines on the 3L is included</p> <p>Include a PDF of the NYC-9.5</p> <p>Include a PDF of the Alternative Tax Calculation (provided)</p>

For CALENDAR YEAR 2012 or FISCAL YEAR beginning 2012 and ending

- Check box if you are filing a 52- 53-week taxable year
Special short period return (See Instructions)

- Amended return
Final return Check box if the corporation has ceased operations.
Check box if a pro-forma federal return is attached
Check box if you claim any 9/11/01-related federal tax benefits (see inst.)

Name: HELP GCT TC ONE
In Care Of: Roger Rabbit
Address: 31 Any Street
City and State: Easton, MD Zip Code: 21601
Business Telephone Number: 333-333-3333 Date business began in NYC: 01/01/2001

Taxpayer's Email Address: rogerrabbit@help.com
EMPLOYER IDENTIFICATION NUMBER: 11-00000001
BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 313300

SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with 2 columns: Description and Amount. Includes rows for Payment, Allocated net income, Allocated capital, Total allocated capital, Alternative tax, Minimum tax, Allocated subsidiary capital, Tax, UBT Paid Credit, REAP Credit, LMREAP Credit, Real Estate Tax Escalation, NYC Film Production Credit, Biotechnology Credit, Net tax after credits, First installment of estimated tax, Sales tax addback, Total of lines 10, 11a, 11b and 12, Prepayments, Balance due, Overpayment, Interest, Additional charges, Penalty for underpayment, Net overpayment, Amount of line 19 to be, Routing Number, TOTAL REMITTANCE DUE, Issuer's allocation percentage, NYC rent from Sch. G, Federal return filed, EIN of Parent Corporation, Total assets from federal return, EIN of Common Parent Corporation, Compensation of stockholders, Business allocation percentage.

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: d.duck@HELP.COM
I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions) YES
Signature of officer: CFO Date: 3/15/2013
Preparer's signature: J. Appleseed Date: 3/01/2013
Firm's name: All For One File, 101 Efile Drive, Easton, MD 20601
Firm's Employer Identification Number: 11-0000001

SCHEDULE B Computation and Allocation of Entire Net Income

1.	Federal taxable income before net operating loss deduction and special deductions (see instructions).....	● 1.	130,938,859	
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.	1,000,000	
4.	Deductions indirectly attributable to subsidiary capital (attach list) (see instructions).....	● 4.	500,000	
5a.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (attach rider) (see instr.)..	● 5a.	5,000,000	
5b.	NYC General Corporation Tax deducted on federal return (see instructions).....	● 5b.	1,000,000	
6.	New York City adjustments relating to (see instructions):			
	(a) Sales and compensating use tax credit	● 6a.		
	(b) Employment opportunity relocation costs credit and IBZ credit.....	● 6b.		
	(c) Real estate tax escalation credit	● 6c.		
	(d) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z).....	● 6d.	8,961,357	
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 additions (add lines 1 through 7c).....	● 8.	147,400,216	
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) (see instructions).....	● 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.	2,000,000	
14.	Sales tax refunds or credits from vendors or New York State. Also include on page 1, Sch. A, line 12 (see instr.).....	14.	500,000	
15.	Wages and salaries subject to federal jobs credit (attach federal Form 5884 (see instructions)	● 15.		
16.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instr.).....	● 16.	7,000,000	
17.	Deductions:			
	(a) Royalty income from intangibles	● 17a.		
	(b) Other (see instructions) (attach rider)	● 17b.		
18.	Total deductions (add lines 9a through 17b).....	18.	9,500,000	
19.	Entire net income (line 8 less line 18) (see instructions).....	● 19.	137,900,216	
20.	If the amount in line 19 is not correct, enter correct amount here and explain on rider (see instr.)	● 20.		
21.	Investment income - (complete lines a through h below) (see instructions)			
	(a) Dividends from nonsubsidiary stocks held for investment (see instructions)	● 21a.		
	(b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider)	● 21b.	5,000,000	
	(c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for investment (itemize on rider or attach Federal Schedule D).....	● 21c.	11,802,202	
	(d) Income from assets included on line 3 of Schedule D.....	● 21d.	500,000	
	(e) Add lines 21a through 21d inclusive	● 21e.	17,302,202	
	(f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions) ...	● 21f.	2,000,000	
	(g) Balance (subtract line 21f from line 21e)	21g.	15,302,202	
	(h) Interest on bank accounts included in income reported on line 21d	● 21h.		
22.	New York City net operating loss deduction apportioned to investment income (attach rider) (see instr.) ...	● 22.		
23a.	Investment income (line 21g less line 22)	● 23a.	15,302,202	
23b.	Investment income to be allocated (see instructions)	● 23b.	15,302,202	
24.	Business income to be allocated (line 19 or line 20 less line 23b)	● 24.	122,598,014	
25.	Allocated investment income (line 23b multiplied by: 69.42 % - Schedule D, line 2) (see instr.).....	25.	10,622,789	
26.	Allocated business income (line 24 multiplied by: _____ % - Schedule H, line 5)	26.		
27.	Total allocated net income (line 25 plus line 26 (enter at Schedule A, line 1))	27.		

S CORPORATIONS
see instructions
for line 1



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	Average Value	● D Liabilities Directly or Indirectly Attributable to Subsidiary 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)
			%				%	
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 5							2.	

SCHEDULE D Investment Capital and Allocation

A DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	B No. of Shares or Amount of Securities	● C Average Value	● D Liabilities Directly or Indirectly Attributable to Investment Capital	● E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	● G Value Allocated to NYC (column E x column F)	● H Gross Income from Investment
ABC INC	1,000	900,000	300,000	600,000	85.0%	510,000	35,904
XYZ INVESTMENTS	10,000	8,500,000	2,000,000	6,500,000	63.0	4,095,000	325,548
KLM INC	2,000	2,000,000	500,000	1,500,000	91.0	1,365,000	138,548
1. Totals (including items on rider) ● 1.		11,400,000	2,800,000	8,600,000		5,970,000	500,000
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point) ● 2.					69.42%		
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.				8,600,000			

SCHEDULE E Computation and Allocation of Capital

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

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

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

COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
4,117,170,500	3,751,608,960	● 1.	3,934,389,730
100,000,000	110,000,000	● 2.	105,000,000
			3. 3,829,389,730
500,000,000	700,000,000	● 4.	600,000,000
			● 5. 4,429,389,730
1,814,658,556	1,664,676,781	● 6.	1,739,667,669
			● 7. 2,689,722,062
			● 8.
			9. 2,689,722,062
			● 10. 8,600,000
			● 11. 2,681,122,062
			12. 5,970,120
			13. [REDACTED]
			14. [REDACTED]
			15. [REDACTED] %



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")
John Doe, 1 5th Avenue, New York, NY	123-45-6789	CFO	1,000,000

- Total, including any amount on rider. (Enter on Schedule A, line 28)..... ● 1. 1,000,000

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 of- fice, 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 40 East 10th St CITY New York STATE NY ZIP 10010	36,000	Admin Offices	8	1,500,000	Various
NUMBER AND STREET 253 Broadway CITY New York STATE NY ZIP 10007	48,000	Various	3	5,000,000	Various
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total	84,000		3	6,500,000	

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 of- fice, 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 31 Any Street CITY Anytown STATE MD ZIP 20901	360,000	Warehouse, shipping	42	6,753,221	Various
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total	360,000		42	6,753,221	

SCHEDULE H Business Allocation - see instructions before completing this schedule

- Did you make an election to use fair market value in the property factor? ● 1. Yes No
- 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.
1b. Real estate rented - multiply by 8 (see instr.) (attach rider)	672,000	1b. 3,552,000
1c. Inventories owned.....	1,000,000	1c. 5,000,000
1d. Tangible personal property owned (see instructions).....	500,000	1d. 1,000,000
1e. Tangible personal property rented - multiply by 8 (see instr.).....	250,000	1e. 500,000
1f. Total.....	2,422,000	1f. 10,052,000
1g. Percentage in New York City (column A divided by column B)		1g. [REDACTED] %
1h. Multiply line 1g by 20		1h. [REDACTED]

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.	450,000	
2b. All sales of tangible personal property	2b.		684,525
2c. Services performed.....	2c.		
2d. Rentals of property.....	2d.		
2e. Royalties	2e.		
2f. Other business receipts	2f.		
2g. Total.....	2g.	450,000	684,525

2h. Percentage in New York City (col. A of line 2g divided by col. B)	2h.	[REDACTED] %
2i. Multiply line 2h by 60.....	2i.	[REDACTED]

3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions) ...	3a.	6,500,000	13,253,221
3b. Percentage in New York City (column A divided by column B)	● 3b.	[REDACTED] %	
3c. Multiply line 3b by 20	3c.	[REDACTED]	

Weighted Factor Allocation

4a. Add lines 1h, 2i and 3c.....	● 4a.	[REDACTED]
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.	[REDACTED] %

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.	[REDACTED] %
---	------	--------------



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.		%

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 Textiles
- 1b. Other significant business activities (attach schedule, see instructions) _____
- 1c. Trade name of reporting corporation, if different from name entered on page 1 _____
- 2. Is this corporation included in a consolidated federal return? ● YES ● NO
If "YES", give parent's name ● Hide 'N Seek Foods, Inc. ● EIN 11-000002
enter here and on page 1, line 25
- 3. Is this corporation included in a New York City Combined General Corporation Tax Return? ● YES ● NO
If "YES", give parent's name ● _____ ● EIN _____
- 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 1, 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.: _____ ● End.: _____
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? ● 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. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached: _____
- 15. Is this taxpayer subject to the Commercial Rent Tax? ● 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 return or pro-forma Federal return. (See instructions)

Federal 1120

▼ Federal Amount ▼

1. Dividends	● 1.	0
2. Interest income	● 2.	8,018,387
3. Capital gain net income	● 3.	11,802,202
4. Other income	● 4.	375,018,745
5. Total income.....	● 5.	395,570,000
6. Bad debts.....	● 6.	
7. Interest expense	● 7.	2,716,279
8. Other deductions	● 8.	229,321,851
9. Total deductions.....	● 9.	256,631,141
10. Net operating loss deduction.....	● 10.	

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).....	06/15/12	4,000,000
C. Payment with Notice of Estimated Tax Due (2).....	09/15/12	4,000,000
D. Payment with Notice of Estimated Tax Due (3).....	12/15/12	4,000,000
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).....		12,000,000

Alternative Tax Worksheet

Refer to page 5 of instructions before computing the alternative tax.

Net income/loss (See instructions).....	1.	\$ 137,900,216
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.	\$ 1,000,000
Total (line 1 plus line 2)	3.	\$ 138,900,216
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.	\$ 138,860,216
15% of net amount (line 5 x 15%).....	6.	\$ 20,829,032
Investment income to be allocated (amount on Schedule B, line 23b x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.)	7.	\$ 2,295,330
Business income to be allocated (line 6 minus line 7).....	8.	\$ 18,533,702
Allocated investment income (line 7 x investment allocation % from Schedule. D, line 2F) 69.42 %	9.	\$ 1,593,418
Allocated business income (line 8 x business allocation % from Schedule H, line 5)..... [REDACTED] %	10.	\$ [REDACTED]
Taxable net income (line 9 plus line 10)	11.	\$ [REDACTED]
Tax rate	12.	8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3	13.	\$ [REDACTED]

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

Make remittance payable to the order of: NYC DEPARTMENT OF FINANCE

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

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

MAILING INSTRUCTIONS

RETURNS WITH REMITTANCES

NYC DEPARTMENT OF FINANCE
GENERAL CORPORATION TAX
P.O. BOX 5040
KINGSTON, NY 12402-5040

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE
GENERAL CORPORATION TAX
P.O. BOX 5050
KINGSTON, NY 12402-5050

ALL OTHER RETURNS

NYC DEPARTMENT OF FINANCE
GENERAL CORPORATION TAX
P.O. BOX 5060
KINGSTON, NY 12402-5060

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

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ 2012 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 A FORM NYC-9.5 FOR THE APPROPRIATE PRIOR YEAR. SEE INSTRUCTIONS.

▼ Print or Type

Name as shown on NYC-3L, NYC-3A, NYC-1 or NYC-1A
 HELP GCT TC ONE

Type of Business:
 Check one: COMMERCIAL INDUSTRIAL RETAIL

Corporation Tax year for which claim is made: Date ended: month: December, year: 2012

EMPLOYER IDENTIFICATION NUMBER
 11 - 0000001

FEDERAL BUSINESS CODE
 313300

Form NYC-9.5 must be attached to and submitted with 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 GENERAL CORPORATION TAX OR BANKING CORPORATION TAX - SEE INSTRUCTIONS.

1. Current year's tax, including sales tax addback if applicable less the UBT Paid Credit (see instructions)	1.	7,264,671	
2. Computation of current year's credit: (number of eligible aggregate employment shares: _____ X the applicable amount (see instructions))	2.	3,000	
3. If line 2 is greater than line 1, enter the difference and skip lines 4 through 7. Transfer amount on line 1 to line 9 (see instructions).....	3.		
4. If line 2 is less than line 1, enter the difference. Complete carryover schedule below	4.	7,264,671	
5. Total carryover credits from prior taxable years (line 8f, column A below)	5.		
6. Amount of carryover credit that may be carried over to the current year. Enter lesser of line 4 or line 5	6.		
7. Total allowable credit for current year. Sum of the current year credit plus the applicable carryover from prior years. Add lines 2 and 6. Go to line 9	7.	3,000	

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

9. Allowable nonrefundable REAP credit for current year (amount from line 1 or line 7, whichever is less)..... 9. 3,000

REFUNDABLE CREDIT APPLIED AGAINST GENERAL CORPORATION TAX OR BANKING CORPORATION TAX

10. COMPUTATION OF REFUNDABLE CREDIT
 Number of eligible aggregate employment shares: 11 X \$3,000..... 10. 33,000

TOTAL OF NONREFUNDABLE AND REFUNDABLE CREDITS

11. Line 9 plus line 10. Transfer amount to Form NYC-3L, Sch. A, line 8a; Form NYC-3A, Sch. A, line 10a; Form NYC-1, Sch. A, line 7a or Form NYC-1A, Sch. A, line 9a:..... 11. 36,000



UBT PAID CREDIT
GENERAL CORPORATION TAXPAYERS

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

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ 2012 and ending _____

▼ Name as shown on NYC-3L or NYC-3A HELP GCT TC ONE	EMPLOYER IDENTIFICATION NUMBER 11 - 0000001
--	--

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.	6,000	
1b. Enter amount from Schedule C, line 9.....	1b.		
1c. Total of 1a and 1b.	1c.	6,000	
▼ FOR TAXPAYERS LIABLE FOR GCT ON ENTIRE NET INCOME ▼			
2. Tax from Form NYC-3L or NYC-3A, Schedule A, line 1 (see instructions)	2.	6,806,671	
3. Multiply line 2 by 4/8.85	3.	3,076,461	
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.	6,000	

▼ 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 2012 A-ONE	EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP 33 - 3333333
---	--

1. Unincorporated business tax paid by distributing partnership (from Form NYC-204, Sch. A, line 25) ..	1.	10,000	
2. Credits taken by distributing partnership on its own return (from Form NYC-204, Schedule A, lines 22 and 24a through 24e) (see instructions)	2.	2,000	
3. Total of lines 1 and 2	3.	12,000	
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.	6,000	
6. Tax from Form NYC-3L or NYC-3A, Schedule A, line 1 (modified if necessary - see instr.)	6.	6,806,671	
7. Tax from pro forma Form NYC-3L or NYC-3A, Schedule A, line 1 (see instructions)	7.	6,110,653	
8. Subtract line 7 from line 6	8.	696,018	
9. Multiply line 8 by 4/8.85 (see instructions).....	9.	314,584	
10. Enter lesser of line 5 and line 9	10.	6,000	

SCHEDULE C

COMPLETE SCHEDULE C IF YOU HAVE UBT PAID CREDITS FROM PRECEDING YEARS THAT YOU MAY CARRY FORWARD TO 2012

APPLICABLE YEAR	COLUMN A Credit Available in 2012	COLUMN B	COLUMN C Credit Carryforward to 2013. 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.			

DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY



For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
 HELP GCT TC ONE

EMPLOYER IDENTIFICATION NUMBER
 11 - 00000001

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 on back.
- ▲ 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 and Section 179 Deductions	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation	
Weaving Equipment	10	1/1/11	10,000,000	7,000,000	8,961,357		12	7,000,000	
1a. Total columns D, E, F, and I.....			10,000,000	7,000,000	8,961,357			7,000,000	

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	8,961,357	
5. Enter amount from Schedule A1, line 1a, column I		7,000,000
6a. Enter amount from Schedule A2, line 1b, Column F		
6b. Enter amount from Schedule A2, line 1b, Column I		
7a. Enter amount from Schedule B, line 2		
7b. Enter amount from Schedule B, line 3		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	8,961,357	7,000,000

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

GENERAL INFORMATION



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

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

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

**Supporting Information for Form NYC-3L
HELP GCT TC ONE
11-0000001**

Line B5a NYS Franchise Tax and other business taxes deducted on federal return

NYS	2,000,000
California	1,000,000
Massachusetts	<u>2,000,000</u>
Total	5,000,000

Line 21b Interest from investment capital

Various	<u>5,000,000</u>
Total	5,000,000

Line 21c Gain on exchanges of non subsidiary securities held for investment

Various	<u>11,802,202</u>
Total	11,802,202

Line Hiba Real estate rented in NYC

40 East 10 th St, NYC	<u>84,000</u>
Total	84,000 X 8 = 672,000

Line Hibb Real estate rented everywhere

31 Any Street, Anytown, MD	<u>360,000</u>
Total	360,000 X 8 = 2,880,000

$$672,000 + 2,880,000 = 3,552,000$$

Line Hida Tangible personal property owned NYC

4 East 10 th Street, NYC	<u>500,000</u>
Total	500,000

Line Hidb Tangible personal property owned everywhere

31 Any Street, Anytown, MD	<u>1,000,000</u>
Total	1,000,000

HELP GCT TC ONE

11-0000001

Form NYC-3L Alternative Tax Calculation

Net Income (loss)		1	137,900,206
100% of salaries and compensation to shareholders owning more than 5% of taxpayer's stock		2	1,000,000
Total		3	138,900,206
Statutory exclusion (reduced for partial year)		4	40,000
Net amount		5	138,860,206
15% of net amount		6	20,829,031
Investment Income to be allocated		7	2,295,330
Business income to be allocated		8	18,533,701
Allocated investment income	69.42%	9	1,593,418
Allocated business income	██████████	10	██████████
Taxable net income		11	██████████
Tax Rate		12	8.85%
Alternative tax		13	██████████

GCT Test Case Two

Begins on the next page

Taxpayer name	TREE GCT TC TWO
EIN	11-0000009
Primary Form	NYC 3L
Associated Form(s)	NYC-399Z, NYC-ATT-S-CORP
Attachments	Alternative Tax Calculation
Purpose of Test	Conversion of S-Corp using new NYC-ATT-S-CORP form; Business Allocation Percentage using two factors
Other Instructions	Detail for unbounded lines on the 3L is included Include a PDF of the NYC-ATT-S-CORP form if you do not support this form in XML Include a PDF of the Alternative Tax Calculation (provided) Note: Do not submit this test if you do not support S-Corps

For CALENDAR YEAR 2012 or FISCAL YEAR beginning 2012 and ending

- Check box if you are filing a 52- 53-week taxable year
Special short period return (See Instructions)

- Amended return
Final return Check box if the corporation has ceased operations.
Check box if a pro-forma federal return is attached
Check box if you claim any 9/11/01-related federal tax benefits (see inst.)

Name: TREE GCT TC TWO
In Care Of:
Address: 39 Any Street
City and State: Anytown, OK Zip Code: 74002
Business Telephone Number: 801-555-1212 Date business began in NYC: 05/31/1999

Taxpayer's Email Address: talberttoaks@treefixr.com
EMPLOYER IDENTIFICATION NUMBER: 11-0000009
BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 541320

SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with columns for line number, description, amount, and tax rate. Includes rows for Allocated net income, Allocated capital, Total allocated capital, Alternative tax, Minimum tax, Allocated subsidiary capital, Net tax after credits, and TOTAL REMITTANCE DUE.

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 [X]
Signature of officer: John Appleseed, CFO, Date: 3/12/13
Preparer's signature: John Appleseed, Date: 3/1/13
Firm's name: John Apple, CPA, 99 Any Street, Anytown OK 74002
Firm's Email Address: john.appleseed@CPA.com
Preparer's Social Security Number or PTIN: P99-06-0007
Firm's Employer Identification Number: 11-0000011

SCHEDULE B Computation and Allocation of Entire Net Income

1.	Federal taxable income before net operating loss deduction and special deductions (see instructions).....	● 1.	(12,831,497)	
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) Sales and compensating use tax credit	● 6a.		
	(b) Employment opportunity relocation costs credit and IBZ credit.....	● 6b.		
	(c) Real estate tax escalation credit	● 6c.		
	(d) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z).....	● 6d.	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 additions (add lines 1 through 7c).....	● 8.	16,166,493	
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) (see instructions)..	● 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.	Sales tax refunds or credits from vendors or New York State. Also include on page 1, Sch. A, line 12 (see instr.).....	14.		
15.	Wages and salaries subject to federal jobs credit (attach federal Form 5884 (see instructions)	● 15.		
16.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instr.).....	● 16.	12,750	
17.	Deductions:			
	(a) Royalty income from intangibles	● 17a.		
	(b) Other (see instructions) (attach rider)	● 17b.		
18.	Total deductions (add lines 9a through 17b).....	18.	1,262,750	
19.	Entire net income (line 8 less line 18) (see instructions).....	● 19.	14,903,743	
20.	If the amount in line 19 is not correct, enter correct amount here and explain on rider (see instr.)	● 20.		
21.	Investment income - (complete lines a through h below) (see instructions)			
	(a) Dividends from nonsubsidiary stocks held for investment (see instructions)	● 21a.	1,250,000	
	(b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider)	● 21b.	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).....	● 21c.		
	(d) Income from assets included on line 3 of Schedule D.....	● 21d.		
	(e) Add lines 21a through 21d inclusive	● 21e.	3,750,000	
	(f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions) ...	● 21f.	750,000	
	(g) Balance (subtract line 21f from line 21e)	21g.	3,000,000	
	(h) Interest on bank accounts included in income reported on line 21d	● 21h.		
22.	New York City net operating loss deduction apportioned to investment income (attach rider) (see instr.) ...	● 22.		
23a.	Investment income (line 21g less line 22)	● 23a.	3,000,000	
23b.	Investment income to be allocated (see instructions)	● 23b.	3,000,000	
24.	Business income to be allocated (line 19 or line 20 less line 23b)	● 24.	11,903,743	
25.	Allocated investment income (line 23b multiplied by: <u>83.55</u> % - Schedule D, line 2) (see instr.).....	25.	2,506,500	
26.	Allocated business income (line 24 multiplied by: <u>49.52</u> % - Schedule H, line 5)	26.	5,894,734	
27.	Total allocated net income (line 25 plus line 26 (enter at Schedule A, line 1))	27.	8,401,234	

S CORPORATIONS
see instructions
for line 1



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	Average Value	● D Liabilities Directly or In- directly Attributable to Subsidiary 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)
Fixrupper Co		11-000021	100%	10,000,000	5,000,000	5,000,000	50.0%	2,500,000
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 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
ABCD Corporation	100,000	25,000,000	3,000,000	22,000,000	90.0%	19,800,000	1,220,000
WXYZ Corporation	50,000	60,000,000	20,000,000	40,000,000	80.0%	32,000,000	1,280,200
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>79.52</u> % from Schedule D, line 2)			12.	51,801,000
13. Allocated business capital (line 11 x <u>49.52</u> % from Schedule H, line 5)			13.	1,690,639
14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b)			14.	53,491,639
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 1 - see instructions)			15.	75.97%



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, 59 Maiden Ln, New York, NY 10039	123-45-6789	CFO	4,500,400
Jane Doe, 253 Broadway, New York, NY 10038	987-65-4321	COO	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 of- fice, 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 500 Fifth Avenue CITY New York STATE NY ZIP 10005	2,000,000	Showroom, Offices	25	3,124,990	Various
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total	2,000,000		25	3,124,990	

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive of- fice, 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 2462 Rue de la Lynn CITY Paris, France STATE ZIP	1,000,000	Showroom	25	2,500,000	Sales
NUMBER AND STREET 1040 Park Avenue CITY Someplace STATE NJ ZIP 07070	500,000	Warehouse	15	747,065	Various
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total	1,500,000		40	3,247,065	

SCHEDULE H Business Allocation - see instructions before completing this schedule

- Did you make an election to use fair market value in the property factor? ● 1. Yes No
- 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.
1b. Real estate rented - multiply by 8 (see instr.) (attach rider)	16,000,000	1b. 28,000,000
1c. Inventories owned.....	1,000,000	1c. 3,000,000
1d. Tangible personal property owned (see instructions).....	500,000	1d. 2,000,000
1e. Tangible personal property rented - multiply by 8 (see instr.).....	250,000	1e. 2,500,000
1f. Total.....	17,750,000	1f. 35,500,000
1g. Percentage in New York City (column A divided by column B)		1g. 50.0000%
1h. Multiply line 1g by 20		1h. 1000.0000

Receipts in the regular course of business from:

2a. Sales of tangible personal property where shipments are made to points within New York City	2a.	
2b. All sales of tangible personal property	2b.	
2c. Services performed.....	2c.	
2d. Rentals of property.....	2d.	
2e. Royalties	2e.	
2f. Other business receipts	2f.	
2g. Total.....	2g.	
2h. Percentage in New York City (col. A of line 2g divided by col. B)	2h.	%
2i. Multiply line 2h by 60.....	2i.	

3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions) ...	3a.	3,124,990	6,372,055
3b. Percentage in New York City (column A divided by column B)	● 3b.		49.0421 %
3c. Multiply line 3b by 20	3c.		980.8420

Weighted Factor Allocation

4a. Add lines 1h, 2i and 3c.....	● 4a.		1980.8420
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.		49.52 %

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.		49.52 %
---	------	--	---------



SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels

Part 1 Business allocation for aviation corporations

Table with 2 columns: Description and Percentage. Rows include Aircraft arrivals and departures, New York City percentage, Revenue tons handled, etc. Includes sub-header 'AVERAGE FOR THE YEAR' with columns 'NEW YORK CITY' and 'EVERYWHERE'.

Part 2 Business allocation for corporations operating vessels in foreign commerce

Table with 2 columns: Description and Percentage. Rows include Aggregate number of working days and Allocation percentage. Includes sub-header 'NEW YORK CITY TERRITORIAL WATERS' and 'EVERYWHERE'.

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

- 1a. New York City principal business activity Landscape architecture
1b. Other significant business activities
1c. Trade name of reporting corporation
2. Is this corporation included in a consolidated federal return?
3. Is this corporation included in a New York City Combined General Corporation Tax Return?
4. Is this corporation a member of a controlled group of corporations...
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income...
6. If 'YES' to question 5, has Form(s) NYC-3360...
7. Did this corporation make any payments treated as interest...
8. Was this corporation a member of a partnership or joint venture...
9. At any time during the taxable year, did the corporation have an interest in real property...
10. a) If 'YES' to 9, attach a schedule of such property...
b) Was any NYC real property...
c) Was there a partial or complete liquidation...
d) Was 50% or more of the corporation's ownership transferred...
11. If 'YES' to 10b, 10c or 10d, was a Real Property Transfer Tax Return...
12. If 'NO' to 11, explain:
13. Does the corporation have one or more qualified subchapter S subsidiaries...
14. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached:
15. Is this taxpayer subject to the Commercial Rent Tax?
16. If 'YES', were all required Commercial Rent Tax Returns filed?



SCHEDULE K Federal Return Information

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

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

Federal 1120

▼ Federal Amount ▼

1. Dividends	● 1.	2,500,000	
2. Interest income	● 2.	2,500,000	
3. Capital gain net income	● 3.		
4. Other income	● 4.	420,200	
5. Total income.....	● 5.	45,969,850	
6. Bad debts.....	● 6.		
7. Interest expense	● 7.	120,100	
8. Other deductions	● 8.	20,140,029	
9. Total deductions.....	● 9.	58,480,797	
10. Net operating loss deduction.....	● 10.		

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).....	3/15/12	175,000
C. Payment with Notice of Estimated Tax Due (2).....	6/15/12	175,000
D. Payment with Notice of Estimated Tax Due (3).....	9/15/12	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 Worksheet

Refer to page 5 of instructions before computing the alternative tax.

Net income/loss (See instructions).....	1.	\$ 14,903,743
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.	\$ 8,500,400
Total (line 1 plus line 2)	3.	\$ 23,404,143
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.	\$ 23,364,143
15% of net amount (line 5 x 15%).....	6.	\$ 3,504,621
Investment income to be allocated (amount on Schedule B, line 23b x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.)	7.	\$ 450,000
Business income to be allocated (line 6 minus line 7).....	8.	\$ 3,054,621
Allocated investment income (line 7 x investment allocation % from Schedule. D, line 2F) 83.55%	9.	\$ 375,975
Allocated business income (line 8 x business allocation % from Schedule H, line 5)..... 49.52%	10.	\$ 1,512,649
Taxable net income (line 9 plus line 10)	11.	\$ 1,888,624
Tax rate	12.	8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3	13.	\$ 167,143

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

Make remittance payable to the order of:
NYC DEPARTMENT OF FINANCE

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

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

MAILING INSTRUCTIONS

RETURNS WITH REMITTANCES

NYC DEPARTMENT OF FINANCE
GENERAL CORPORATION TAX
P.O. BOX 5040
KINGSTON, NY 12402-5040

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE
GENERAL CORPORATION TAX
P.O. BOX 5050
KINGSTON, NY 12402-5050

ALL OTHER RETURNS

NYC DEPARTMENT OF FINANCE
GENERAL CORPORATION TAX
P.O. BOX 5060
KINGSTON, NY 12402-5060



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
 TREE GCT TC TWO

EMPLOYER IDENTIFICATION NUMBER
 11 - 00000009

- ▲ Federal Form 4562 must accompany this form.
- ▲ This schedule must be attached to your applicable New York City tax return.
- ▲ See instructions on back.
- ▲ 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 and Section 179 Deductions	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation	
Computer Equipment	3 Y	01/01/11	51,000	12,750	17,000	S/L	5 Y	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	17,000	
5. Enter amount from Schedule A1, line 1a, column I		12,750
6a. Enter amount from Schedule A2, line 1b, Column F		
6b. Enter amount from Schedule A2, line 1b, Column I		
7a. Enter amount from Schedule B, line 2		
7b. Enter amount from Schedule B, line 3		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	17,000	12,750

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

GENERAL INFORMATION

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

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

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



CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS

2012

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

All federal S Corporations must complete this schedule and include it when filing their 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

<p>PART I</p> <p>Line 9 - If the calculated value for line 9 is negative, enter 0.</p> <p>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.</p> <p>Line 11 - Subtract Line 10 from Line 9.</p>	<p>PART II</p> <p>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.</p> <p>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.</p>	<p>PART III</p> <p>Line 22 - Federal Taxable Income: Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-3L or form NYC-4S, or on Schedule B2, Line 1 of your form NYC-4SEZ.</p>
--	--	--

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ and ending _____

Name as shown on NYC-3L, NYC-4S or NYC-4SEZ TREE GCT TC TWO	EMPLOYER IDENTIFICATION NUMBER 11 - 0000009
---	---

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.	
14. TOTAL ADDITIONS (Sum of lines 1 through 6 plus lines 11 through 13)		14.	(12,510,947)

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.	(12,831,497)
----------------------------------	------------------	-----	----------------

Form NYC-3L Schedule B

**TREE GCT TC TWO
11-000009**

Line B5a NYS Franchise Tax and other business taxes deducted on federal return

NYS	<u>10,980,990</u>
Total	10,980,990

Line 21a Dividends from non subsidiary stock

ABCD Corp	<u>1,250,000</u>
Total	1,250,000

Line 21b Interest from investment capital

Various	<u>2,500,000</u>
Total	2,500,000

Line Hiba Real estate rented in NYC

500 Fifth Avenue, NYC	<u>2,000,000</u>
Total	2,000,000

Line Hibb Real estate rented outside of NYC

Paris France	100,000
Somewhere, NJ	<u>500,000</u>
Total	1,500,000

Line Hida Tangible personal property owned NYC

500 Fifth Avenue, NYC	<u>500,000</u>
Total	500,000

Line Hidb Tangible personal property owned everywhere

Paris France	1,000,000
Somewhere, NJ	<u>1,000,000</u>
Total	2,000,000

TREE GCT TC TWO
11-000009

Form NYC-3L Alternative Tax Calculation
--

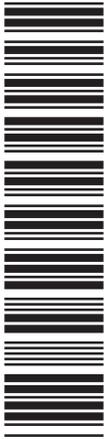
Net income (loss)	1	14,903,743
100% of salaries and compensation to shareholders owning more than 5% of taxpayer's stock	2	8,500,400
Total	3	23,404,143
Statutory exclusion - enter 40,000	4	40,000
Net amount	5	23,364,143
15% of net amount	6	3,504,621
Investment income to be allocated (Schedule B, Line 23b X 15%)	7	450,000
Business income to be allocated	8	3,054,621
Allocated investment income	9	375,975
Allocated business income	10	1,512,649
Taxable net income	11	1,888,624
Tax rate	12	8.85%
Alternative tax	13	167,143

GCT Test Case Three

Begins on the next page

Taxpayer name	ACME GCT TC THREE
EIN	11-0000013
Primary Form	NYC-4S
Associated Form(s)	NYC-399Z
Attachments	Alternative Tax Calculation
Purpose of Test	Short Tax Year
Other Instructions	Detail for unbounded lines on the 4S is included; Include a PDF of the Alternative Tax Calculation (provided)

TEST



GENERAL CORPORATION TAX RETURN 2012

For CALENDAR YEAR 2012 or FISCAL YEAR beginning 1/1/2012 2012 and ending 6/30/2012

Check box if you are filing a 52- 53-week taxable year

Amended return

Final return Check box if the corporation has ceased operations.

Special short period return (See Instructions)

Check box if a pro-forma federal return is attached

Check box if you claim any 9/11/01-related federal tax benefits (see inst.)

Form with fields for Name (ACME GCT TC THREE), In Care Of (Atilla T. Hun), Address (61 Any Street), City and State (Anytown, TX), Zip Code (78621), Business Telephone Number (301-555-1212), Date business began in NYC (01/01/2010), Date business ended in NYC (06/30/2012), Taxpayer's Email Address (doug.doe@hideNseek.com), EMPLOYER IDENTIFICATION NUMBER (11-0000013), BUSINESS CODE NUMBER AS PER FEDERAL RETURN (445110)

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

Table with 3 columns: Description, Amount, and Payment Enclosed. Rows include: A. Payment (631,295), 1. Net income (50,904,366), 2a. Total capital (40,043,555), 2b. Total capital - Cooperative Housing Corps., 3a. Compensation of stockholders, 3b. Alternative tax (675,490), 4. Minimum tax (24,403,531), 5. Tax (4,505,036), 6. First installment of estimated tax (1,126,259), 7. Total before prepayments (5,631,295), 8. Prepayments (5,000,000), 9. Balance due (631,295), 10. Overpayment, 11a. Interest, 11b. Additional charges, 11c. Penalty for underpayment, 12. Total of lines 11a, 11b and 11c, 13. Net overpayment, 14. Amount of line 13 to be: (a) Refunded, (b) Credited to 2013 estimated tax, 14c. Routing Number, Account Number, ACCOUNT TYPE (Checking, Savings), 15. TOTAL REMITTANCE DUE (631,295), 16. NYC rent deducted, 17. Federal return filed (1120), 18. Gross receipts or sales from federal return (24,403,531), 19. Total assets from federal return (58,864,760)

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

Signature and certification section. Includes fields for Officer's signature (CEO, 3/15/13), Preparer's signature (Hester Pryne, 3/1/13), Firm's name (HP Tax Consulting, 1090 Town Square, Salem MA 02133), and Firm's Email Address.

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

SCHEDULE B Computation of NYC Taxable Net Income

1.	Federal taxable income before net operating loss deduction and special deductions (see instructions).....● 1.	49,273,677	
2.	Interest on federal, state, municipal and other obligations not included in line 1.....● 2.	1,000,000	
3a.	NYS Franchise Tax and other income taxes, including MTA taxes, deducted on federal return (attach rider) (see instr.).....● 3a.	551,702	
3b.	NYC General Corporation Tax deducted on federal return (see instructions).....● 3b.	178,987	
4.	ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z) (see instructions).....● 4.	51,004,366	
5.	Total (sum of lines 1 through 4).....● 5.		
6a.	New York City net operating loss deduction (see instructions).....● 6a.		S CORPORATIONS see instructions for line 1
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.	100,000	
6c.	NYC and NYS tax refunds included in Schedule B, line 1 (see instr.).....● 6c.		
7.	Total (sum of lines 6a through 6c).....● 7.	100,000	
8.	Taxable net income (line 5 less line 7) (enter on page 1, Schedule A, line 1) (see instructions).....● 8.	50,904,366	

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.....● 1.	62,826,137	58,864,760	60,845,449
2. Real property and marketable securities included in line 1...● 2.	9,924,222	12,874,788	11,399,505
3. Subtract line 2 from line 1.....● 3.			49,445,944
4. Real property and marketable securities at fair market value...● 4.	7,500,000	9,000,000	8,250,000
5. Adjusted total assets (add lines 3 and 4).....● 5.			57,695,944
6. Total liabilities (see instructions).....● 6.	(2,213,506)	(42,568,827)	(22,391,167)
7. Total capital (column C, line 5 less column C, line 6) (enter on page 1, Schedule A, line 2a or 2b) (see Instr.).....● 7.			40,043,555

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")
1. Total, including any amount on rider (enter on page 1, Schedule A, line 3a).....● 1.			

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

- New York City principal business activity: Supermarkets
- Does the corporation have an interest in real property located in New York City? (see instructions) Statement 1.....● 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.
- If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached: _____
- Is this taxpayer subject to the Commercial Rent Tax?.....● YES NO
- If "YES", were all required Commercial Rent Tax Returns filed?.....● YES NO

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 8	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax ..		250,000
B. Payment with Declaration, Form NYC-400 (1).....		1,000,000
C. Payment with Notice of Estimated Tax Due (2).....		1,000,000
D. Payment with Notice of Estimated Tax Due (3).....		1,000,000
E. Payment with extension, Form NYC-EXT.....		1,750,000
F. Overpayment from preceding year credited to this year ...		
G. TOTAL of A through F (enter on Schedule A, line 8).....		5,000,000

MAILING INSTRUCTIONS:	RETURNS WITH REMITTANCES NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX PO BOX 5040 KINGSTON, NY 12402-5040	RETURNS CLAIMING REFUNDS NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX PO BOX 5050 KINGSTON, NY 12402-5050	ALL OTHER RETURNS NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX PO BOX 5060 KINGSTON, NY 12402-5060
------------------------------	---	---	--



30421291

The due date for the calendar year 2012 return is on or before March 15, 2013.
For fiscal years beginning in 2012, File on the 15th day of the third month after the close of fiscal year.



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
 ACME GCT TC THREE

EMPLOYER IDENTIFICATION NUMBER
 11 - 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 on back.
- ▲ 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 and Section 179 Deductions	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation	
Shopping Carts	5 yr	1/1/11	1,000,000	100,000	178,987	SL	10Y	100,000	
1a. Total columns D, E, F, and I.....			1,000,000	100,000	178,987			100,000	

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 F4.	178,987	
5. Enter amount from Schedule A1, line 1a, column I5.		100,000
6a. Enter amount from Schedule A2, line 1b, Column F6a.		
6b. Enter amount from Schedule A2, line 1b, Column I6b.		
7a. Enter amount from Schedule B, line 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.	178,987	100,000

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

GENERAL INFORMATION

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

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

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



Statement 1
Attachment to ACME GCT TC THREE

Schedule E. Number 3a

Acme Supermarket of Greenwich Village
135 West 12th Street
New York, NY 10014
Borough Manhattan
Block 1350
Lot 45

Acme Supermarket of the East Side
200 East 54th Street
New York, NY 10022
Borough Manhattan
Block 1400
Lot 26

Acme Supermarket of the West Side
2000 Broadway
New York, NY 10023
Borough Manhattan
Block 1846
Lot 40

ACME GCT TC THREE
11-000013

Form NYC-4S

Line B3a **NYS Franchise Tax and other business taxes deducted on federal return**

NYS	<u>1,000,000</u>
Total	1,000,000

Line C7 **Total Capital**

Total Capital	80,285,500
---------------	------------

ACME GCT Three
11-0000013

Form NYC-4S Alternative Tax Calculation
--

Net Income (loss)	1	50,904,366
100% of salaries and compensation to shareholders owning more than 5% of taxpayer's stock	2	-
Total	3	50,904,366
Statutory exclusion (reduced for partial year)	4	20,000
Net amount	5	50,884,366
15% of net amount	6	7,632,655
Tax Rate	7	0
Alternative tax	8	675,490

GCT Test Case Four

Begins on the next page

Taxpayer name	HIDE GCT TC FOUR
EIN	11-0000002
Primary Form	NYC 3L
Associated Form(s)	NYC 399, NYC-NOLD
Attachments	NYC 9.5, NYC 9.9
Purpose of Test	Unbounded Schedule D investments; Net Operating Loss Deduction calculation
Other Instructions	Detail for unbounded lines on the 3L is included Include a PDF of the NYC-9.5 and NYC-9.9 (provided) Include a PDF of the NYC-NOLD if you do not support this form in XML Include a PDF of the Alternative Tax Calculation (provided)

For CALENDAR YEAR 2012 or FISCAL YEAR beginning 2012 and ending

- Check box if you are filing a 52- 53-week taxable year
Special short period return (See Instructions)

- Amended return
Final return Check box if the corporation has ceased operations.
Check box if a pro-forma federal return is attached
Check box if you claim any 9/11/01-related federal tax benefits (see inst.)

Name: HIDE GCT TC FOUR
In Care Of: Doug Doe
Address: 32 Any Street
City and State: Anytown, TX Zip Code: 77287
Business Telephone Number: 301-555-1212 Date business began in NYC: 1/1/1990

Taxpayer's Email Address: Doug.Doe@hidenseek.com
EMPLOYER IDENTIFICATION NUMBER: 11-0000002
BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 311900

SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with columns for line items (1-29), descriptions, and amounts. Includes 'A. Payment' section and 'TOTAL REMITTANCE DUE' of 296,071.

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 [X]
Signer: John Applesseed, CEO, Date: 3/14/2012
Preparer: John Applesseed, Date: 3/10/2013

SCHEDULE B Computation and Allocation of Entire Net Income

1.	Federal taxable income before net operating loss deduction and special deductions (see instructions).....	● 1.	33,412,043	
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.	3,000,000	
5b.	NYC General Corporation Tax deducted on federal return (see instructions).....	● 5b.	1,000,000	
6.	New York City adjustments relating to (see instructions):			
	(a) Sales and compensating use tax credit	● 6a.		
	(b) Employment opportunity relocation costs credit and IBZ credit.....	● 6b.		
	(c) Real estate tax escalation credit	● 6c.		
	(d) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z).....	● 6d.	1,469,944	
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 additions (add lines 1 through 7c).....	● 8.	38,881,987	
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.	1,152,021	
11.	New York City net operating loss deduction (attach Form NYC-NOLD) (see instructions).....	● 11.	5,000,000	
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.	Sales tax refunds or credits from vendors or New York State. Also include on page 1, Sch. A, line 12 (see instr.).....	14.		
15.	Wages and salaries subject to federal jobs credit (attach federal Form 5884 (see instructions)	● 15.		
16.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instr.).....	● 16.	1,250,000	
17.	Deductions:			
	(a) Royalty income from intangibles	● 17a.		
	(b) Other (see instructions) (attach rider)	● 17b.		
18.	Total deductions (add lines 9a through 17b).....	18.	7,402,021	
19.	Entire net income (line 8 less line 18) (see instructions).....	● 19.	31,479,966	
20.	If the amount in line 19 is not correct, enter correct amount here and explain on rider (see instr.)	● 20.		
21.	Investment income - (complete lines a through h below) (see instructions)			
	(a) Dividends from nonsubsidiary stocks held for investment (see instructions)	● 21a.	1,152,021	
	(b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider)	● 21b.		
	(c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for investment (itemize on rider or attach Federal Schedule D).....	● 21c.	207,765	
	(d) Income from assets included on line 3 of Schedule D.....	● 21d.		
	(e) Add lines 21a through 21d inclusive	● 21e.	1,359,786	
	(f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions) ...	● 21f.	200,000	
	(g) Balance (subtract line 21f from line 21e)	21g.	1,159,786	
	(h) Interest on bank accounts included in income reported on line 21d	● 21h.		
22.	New York City net operating loss deduction apportioned to investment income (attach rider) (see instr.) ...	● 22.	158,966	
23a.	Investment income (line 21g less line 22)	● 23a.	1,000,820	
23b.	Investment income to be allocated (see instructions)	● 23b.	1,000,820	
24.	Business income to be allocated (line 19 or line 20 less line 23b)	● 24.	30,479,146	
25.	Allocated investment income (line 23b multiplied by: <u>84.30</u> % - Schedule D, line 2) (see instr.).....	25.	843,691	
26.	Allocated business income (line 24 multiplied by: <u>100.00</u> % - Schedule H, line 5)	26.	30,479,146	
27.	Total allocated net income (line 25 plus line 26 (enter at Schedule A, line 1))	27.	31,322,837	

S CORPORATIONS
see instructions
for line 1



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							
		%				%		
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.								

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
SEE SCHEDULE ATTACHED					%		
1. Totals (including items on rider) ● 1.		80,000,000	31,492,500	48,507,500		40,890,125	2,304,042
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point) ● 2.					84.30%		
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.				48,507,500			

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	600,800,894	754,199,365	● 1.	677,500,130
2. Real property and marketable securities included in line 1	20,000,000	30,000,000	● 2.	25,000,000
3. Subtract line 2 from line 1			3.	652,500,130
4. Real property and marketable securities at fair market value	100,000,000	200,000,000	● 4.	150,000,000
5. Adjusted total assets (add lines 3 and 4)			● 5.	802,500,130
6. Total liabilities (see instructions)	319,257,812	424,311,838	● 6.	371,784,825
7. Total capital (column C, line 5 less column C, line 6)			● 7.	430,715,305
8. Subsidiary capital (Schedule C, column E, line 1)			● 8.	0
9. Business and investment capital (line 7 less line 8) (see instructions).....			9.	430,715,305
10. Investment capital (Schedule D, line 4) (see instructions).....			● 10.	48,507,500
11. Business capital (line 9 less line 10)			● 11.	382,207,805
12. Allocated investment capital (line 10 x $\frac{84.30}{100}$ % from Schedule D, line 2)			12.	40,891,823
13. Allocated business capital (line 11 x $\frac{100.00}{100}$ % from Schedule H, line 5)			13.	382,207,805
14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b)			14.	423,099,628
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 1 - see instructions)			15.	98.23 %



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")
Sam Spade, 15 1st Ave., NY,NY 10011	123-56-7890	CEO	1,563,291
Nick Charles, 907 5th Avenue, NY, NY 10021	987-65-4321	COO	1,250,000
Nora Charles, 907 5th Avenue, NY, NY 10021	321-54-1234	CFO	750,000

1. Total, including any amount on rider. (Enter on Schedule A, line 28)..... ● 1. 3,563,291

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 of- fice, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Table with 6 columns: Complete Address, Rent, Nature of Activities, No. of Employees, Wages, Salaries, Etc., Duties. Includes rows for multiple locations and a Total row.

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 of- fice, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Table with 6 columns: Complete Address, Rent, Nature of Activities, No. of Employees, Wages, Salaries, Etc., Duties. Includes rows for multiple locations and a Total row.

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 for Business Allocation with columns for COLUMN A - NEW YORK CITY and COLUMN B - EVERYWHERE. Rows include Real estate owned, Real estate rented, Inventories owned, Tangible personal property owned/rented, and Total.

Receipts in the regular course of business from:

Table for Receipts with rows for Sales of tangible personal property, Services performed, Rentals of property, Royalties, Other business receipts, and Total.

Weighted Factor Allocation

Table for Weighted Factor Allocation with rows for adding lines 1h, 2i and 3c, dividing by 100, and Business Allocation Percentage.



SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels

Part 1 Business allocation for aviation corporations

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

Part 2 Business allocation for corporations operating vessels in foreign commerce

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

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

- 1a. New York City principal business activity
1b. Other significant business activities
1c. Trade name of reporting corporation
2. Is this corporation included in a consolidated federal return?
3. Is this corporation included in a New York City Combined General Corporation Tax Return?
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?
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?
6. If "YES" to question 5, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed?
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?
8. Was this corporation a member of a partnership or joint venture during the tax year?
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?
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?
c) Was there a partial or complete liquidation of the corporation?
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?
11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed?
12. If "NO" to 11, explain:
13. Does the corporation have one or more qualified subchapter S subsidiaries?
14. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached:
15. Is this taxpayer subject to the Commercial Rent Tax?
16. If "YES", were all required Commercial Rent Tax Returns filed?



SCHEDULE K Federal Return Information

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

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

Federal 1120

▼ Federal Amount ▼

1. Dividends	● 1.	2,304,041	
2. Interest income	● 2.	1,221,456	
3. Capital gain net income	● 3.	207,765	
4. Other income	● 4.	<475,221>	
5. Total income.....	● 5.	156,912,959	
6. Bad debts.....	● 6.	374,049	
7. Interest expense	● 7.	21,413,314	
8. Other deductions	● 8.	52,982,935	
9. Total deductions.....	● 9.	123,500,916	
10. Net operating loss deduction.....	● 10.		

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).....	03/01/2012	500,000
C. Payment with Notice of Estimated Tax Due (2).....	06/01/2012	500,000
D. Payment with Notice of Estimated Tax Due (3).....	09/01/2012	750,000
E. Payment with extension, Form NYC-EXT.....	12/01/2012	750,000
F. Overpayment from preceding year credited to this year.....		
G. TOTAL of A through F (enter on Schedule A, line 14).....		2,500,000

Alternative Tax Worksheet

Refer to page 5 of instructions before computing the alternative tax.

Net income/loss (See instructions).....	1.	\$ 31,479,966
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.	\$ 3,563,291
Total (line 1 plus line 2)	3.	\$ 35,043,257
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.	\$ 35,003,257
15% of net amount (line 5 x 15%).....	6.	\$ 5,250,489
Investment income to be allocated (amount on Schedule B, line 23b x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.)	7.	\$ 150,123
Business income to be allocated (line 6 minus line 7).....	8.	\$ 5,100,366
Allocated investment income (line 7 x investment allocation % from Schedule D, line 2F) 84.30%	9.	\$ 126,554
Allocated business income (line 8 x business allocation % from Schedule H, line 5)..... 100.00%	10.	\$ 5,100,366
Taxable net income (line 9 plus line 10)	11.	\$ 5,226,920
Tax rate	12.	8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3	13.	\$ 462,582

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

Make remittance payable to the order of: NYC DEPARTMENT OF FINANCE

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

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

MAILING INSTRUCTIONS

RETURNS WITH REMITTANCES

NYC DEPARTMENT OF FINANCE
GENERAL CORPORATION TAX
P.O. BOX 5040
KINGSTON, NY 12402-5040

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE
GENERAL CORPORATION TAX
P.O. BOX 5050
KINGSTON, NY 12402-5050

ALL OTHER RETURNS

NYC DEPARTMENT OF FINANCE
GENERAL CORPORATION TAX
P.O. BOX 5060
KINGSTON, NY 12402-5060

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

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ 2012 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 A FORM NYC-9.5 FOR THE APPROPRIATE PRIOR YEAR. SEE INSTRUCTIONS.

▼ Print or Type

Name as shown on NYC-3L, NYC-3A, NYC-1 or NYC-1A
 HIDE GCT TC FOUR

Type of Business:
 Check one: COMMERCIAL INDUSTRIAL RETAIL

Corporation Tax year for which claim is made: Date ended: month: December, year: 2012

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

FEDERAL BUSINESS CODE
 3 1 1 9 0 0

Form NYC-9.5 must be attached to and submitted with 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 GENERAL CORPORATION TAX OR BANKING CORPORATION TAX - SEE INSTRUCTIONS.

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

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

10. COMPUTATION OF REFUNDABLE CREDIT
 Number of eligible aggregate employment shares: 11 X \$3,000..... 10.

TOTAL OF NONREFUNDABLE AND REFUNDABLE CREDITS

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



CLAIM FOR MADE IN NYC FILM PRODUCTION CREDIT
 ATTACH TO FORM NYC-3L OR NYC-3A.

2012

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

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ 2012 and ending _____

▼ Print or Type

Name as shown on NYC-3L or NYC-3A:

HIDE GCT TC FOUR

Type of Business:
 (check one)

COMMERCIAL

INDUSTRIAL

RETAIL

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

December

2012

MONTH

YEAR

EMPLOYER IDENTIFICATION NUMBER

1 1 - 0 0 0 0 0 0 2

FEDERAL BUSINESS CODE

3 1 1 9 0 0

PART I - FILMS COMPLETED DURING CURRENT TAX YEAR

1a. Made in NYC Film Production Credit allowed for current tax year. See instructions.	1a.	2,000	
1b. Made in NYC Film Production Credit carryforward to current tax year. See instructions.	1b.		
2. Enter tax due before credits. See instructions.	2.	1,865,071	
3. Enter amount from Form NYC-3L, Schedule A, line 12 or the amount from Form NYC-3A, Schedule A, line 14.	3.		
4. Add lines 2 and 3.	4.	1,865,071	
5. Nonrefundable portion of other credits allowed. See instructions.	5.	1,000	
6. Subtract line 5 from line 4.	6.	1,864,071	
7. Subtract minimum tax from line 6. (See instructions. If less than zero, enter "0").	7.	1,859,071	
8. Carryover credit applied to tax. Enter the amount from line 1b or line 7, whichever is less.	8.		
9. Subtract line 8 from line 1b.	9.		
10. Subtract line 8 from line 7.	10.	1,859,071	
11. Nonrefundable portion of current year's credit. Enter the amount from line 1a or line 10, whichever is less.	11.	2,000	
12. Add lines 8 and 11.	12.	2,000	
13. Subtract line 11 from line 1a.	13.		
14. Refundable portion of current year's credit. Multiply line 13 by 50% (0.50).	14.		
15. Add lines 9, 12 and 14. Enter here and on Form NYC-3L, Schedule A, line 9b or Form NYC-3A, Schedule A, line 11b.	15.	2,000	
16. Subtract line 14 from line 13. This is the amount of the current year's credit to be carried forward to next year.	16.		



SCHEDULE OF NEW YORK CITY DEPRECIATION ADJUSTMENTS

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

For CALENDAR YEAR 2012 or FISCAL YEAR beginning and ending

Name (Print or Type) HIDE GCT TC FOUR

EMPLOYER IDENTIFICATION NUMBER 11-00000002 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 on back.

SCHEDULE A Computation of allowable New York City depreciation for current year. Table with columns A-I: Description of Property, Class of Property (ACRS), Date Placed in Service, Cost or Other Basis, Accumulated NYC Depreciation Taken in Prior Years, Federal ACRS Deduction, Method of Figuring NYC Depreciation, Life or Rate, Allowable New York City Depreciation.

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

SCHEDULE B Disposition adjustment for property acquired on or after January 1, 1981

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

Table with columns A-G: Description of Property, Class of Property (ACRS), Date Placed in Service, Total ACRS Deduction Taken, Total NYC Depreciation Taken, Adjustment (D minus E), Adjustment (E minus D).

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

SCHEDULE C Computation of adjustments to New York City income

Table with columns A. Federal, B. New York City. Rows 4-8: Enter amount from Schedule A, line 1, column F; Enter amount from Schedule A, line 1, column I; Enter amount from Schedule B, line 2; Enter amount from Schedule B, line 3; Totals: column A, lines 4 and 7; column B, lines 5 and 6.

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

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

2012

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

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ 2012 and ending _____

Print or Type ▼

Name as shown on NYC-3L, NYC-4S or NYC-4SEZ:
HIDE GCT TC FOUR

EMPLOYER IDENTIFICATION NUMBER

11 - 0000002

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-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	2006	<2,800,000>	<2,800,000>	2,800,000	-0-		2,800,000
16. 5th preceding yr	2007	<5,000,000>	<5,000,000>	5,000,000	-0-		7,800,000
17. 4th preceding yr	2008	<3,000,000>	<3,000,000>	3,000,000	-0-		10,800,000
18. 3rd preceding yr	2009	<2,500,000>	<2,500,000>	2,500,000	-0-		13,300,000
19. 2nd preceding yr	2010	<2,000,000>	<2,000,000>	2,000,000	-0-		15,300,000
20. 1st preceding yr	2011	33,412,043	33,412,043	-0-	10,300,000		5,000,000
21. Current year	2012	33,412,043	33,412,043	-0-	5,000,000		-0-

Note: Current Year's Net Operating Loss Utilized should be carried forward to NYC-3L, Sch. B, Line 11 or NYC-4S, Sch. B, Line 6a or NYC-4SEZ, Sch.B2, 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

DESCRIPTION	AMOUNT
1. Investment Income before Net Operating Loss from NYC-3L, Sch. B line 21g..... 1.	1,159,786
2. Entire Net Income before Net Operating Loss from NYC-3L, Sch. B line 19 or 20 plus line 11..... 2.	36,479,966
3. Ratio: (Divide line 1 by line 2) 3.	3.1792 %
4. Net Operating Loss (NYC 3L, Sch. B line 11) 4.	5,000,000
5. Net Operating Loss Apportionment to Investment Income (multiply line 3 by line 4 and enter on NYC-3L, Sch. B line 22) 5.	158,966

HIDE GCT TC FOUR

11-0000002

Form NYC-3L, Schedule B Lines B5a and B21a

Line B5a

New York State Franchise Tax	<u>3,000,000</u>
Total	3,000,000

Line B21a

XYZ CORP	450,000
ABC CORP	550,000
LBW CORP	<u>152,021</u>
Total	1,152,021

HIDE GCT TC FOUR

11-000002

Schedule D - Investment Capital and Allocation

SCHEDULE D							
A	B	C	D	E	F	G	H
Description of Investment	Number of Shares	Average Value	Liabilities	Net Average Value	IAP	Value Allocated to NYC	Gross Income From Investment
XYZ WINDOW INC	100,000	15,000,000	3,000,000	12,000,000	0.90	10,800,000	324,000
ABC LIMITED	50,000	40,000,000	20,000,000	20,000,000	0.85	17,000,000	1,020,000
QRST MANUFACTURING	200,000	10,000,000	5,000,000	5,000,000	0.75	3,750,000	281,250
ASDF INCORPORATED	150,000	10,000,000	2,500,000	7,500,000	0.80	6,000,000	480,000
WHYWHYWHY INCORPORATED	20,000	2,500,000	827,500	1,672,500	0.95	1,588,875	111,221
LATER PLEASE CO INC	18,000	2,500,000	165,000	2,335,000	0.75	1,751,250	87,571
1. Totals		80,000,000	31,492,500	48,507,500		40,890,125	2,304,042
2. Investment Allocation Percentage					84.30%		
3. Cash		-	-	-			
4. Investment Capital				48,507,500			

HIDE GCT TC FOUR**11-0000002****Form NYC-3L Alternative Tax Calculation**

Net Income (loss)		1	31,479,966
100% of salaries and compensation to shareholders owning more than 5% of taxpayer's stock		2	3,563,291
Total		3	35,043,257
Statutory exclusion (reduced for partial year)		4	40,000
Net amount		5	35,003,257
15% of net amount		6	5,250,489
Investment Income to be allocated		7	150,123
Business income to be allocated		8	5,100,366
Allocated investment income	84.30%	9	126,554
Allocated business income	100.00%	10	5,100,366
Taxable net income		11	5,226,920
Tax Rate		12	8.85%
Alternative tax		13	462,582

GCT Test Case Five

Begins on the next page

Taxpayer name	ANYW GCT TC FIVE
EIN	11-0000003
Primary Form	NYC 4S-EZ
Associated Form(s)	None
Attachments	None
Purpose of Test	Generic Test

TEST

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ 2012 and ending _____

Check box if you are filing a 52- 53-week taxable year

Amended return Final return - Check box if the corporation has ceased operations. Special short-period return (See inst.)

Name ANYW GCT TC FIVE	
In Care Of	
Address (number and street) 35 Any Street	
City and State New York, NY	Zip Code 10006
Business Telephone Number 888-555-1212	Date business began in NYC 08/01/1985

Taxpayer's Email Address: poppypeed@ifi.com	
EMPLOYER IDENTIFICATION NUMBER 11 - 0000003	
BUSINESS CODE NUMBER AS PER FEDERAL RETURN 523900	

SCHEDULE A Computation of Tax

BEGIN WITH SCHEDULES B1 or B2 ON PAGE 2. TRANSFER APPLICABLE AMOUNT TO SCHEDULE A.

		Payment Enclosed	
A. Payment	Amount included with form - Make payable to: NYC Department of Finance		0
1.	Net income (from Schedule B1, line 3 or B2, line 6) ● 1.	119,613	10,586
2.	Minimum tax (See instructions) - NYC Gross Receipts: ●	240,000	75
3.	Tax (line 1 or 2, whichever is larger) ● 3.		10,586
4.	First installment of 2013 estimated tax:		
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT ● 4a.		
	(b) If application for extension has not been filed and line 3 exceeds \$1,000, enter 25% of line 3 (see instructions) ● 4b.		2,646
5.	Total before prepayments (add lines 3 and 4a or 4b) ● 5.		13,232
6.	Prepayments (see instructions) ● 6.		17,500
7.	Balance due (line 5 less line 6) ● 7.		
8.	Overpayment (line 6 less line 5) ● 8.		4268
9.	Interest (see instructions) ● 9.		
10.	Amount of line 8 to be: (a) Refunded - <input checked="" type="checkbox"/> Direct deposit - fill out line 10c OR <input type="checkbox"/> Paper check ... ● 10a.		4,268
	(b) Credited to 2013 estimated tax ● 10b.		
10c.	Routing Number 210000012 Account Number 123-456789 Checking <input checked="" type="checkbox"/> Savings <input type="checkbox"/> ●		
11.	TOTAL REMITTANCE DUE (see instructions) Enter payment amount on line A above ● 11.		
12.	Federal return filed: ● <input checked="" type="checkbox"/> 1120 ● <input type="checkbox"/> 1120C ● <input type="checkbox"/> 1120S ● <input type="checkbox"/> 1120H ● <input type="checkbox"/> 1120F		
13.	Gross income ● 13.		240,000

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

SIGN HERE	I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.		Firm's Email Address:
	I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions)... YES <input checked="" type="checkbox"/>		
PREPARER'S USE ONLY	Officer's signature:	Title: President	Date: 4/15/13 ● Preparer's Social Security Number or PTIN
	Preparer's signature:	Preparer's printed name: J. Applesseed	Date: 4/01/13 ● Firm's Employer Identification Number
	Applesseed Brothers CPAs, 123 Some Street, New York, NY 10006		11 - 0000099
▲ Firm's name (or yours, if self-employed)		▲ Address	▲ Zip Code

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

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

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

NAME _____

EIN _____

SCHEDULE B1

To be used by New York State C Corporations that elect to use NYS entire net income. See instructions.

1. New York State Entire Net Income..... 1.	119,613	
2. General Corporation Tax deducted in computing amount on line 1 2.		
3. Total of lines 1 and 2 (Enter on page 1, Schedule A, Line 1)..... 3.	119,613	

SCHEDULE B2

To be used by New York State S Corporations and C Corporations that do not elect to use Schedule B1. See instructions.

1. Federal Taxable Income before net operating loss deduction and special deductions 1.		
2. State and local income and MTA taxes deducted on federal return (see instructions)..... 2.		
3. Total of lines 1 and 2..... 3.		
4. New York City net operating loss deduction (see instructions) 4.		
5. New York City and New York State income tax refunds included in Schedule B2, line15.		
6. Taxable net income. Line 3 less the sum of lines 4 and 5. (Enter on page 1, Schedule A, Line 1)..... 6.		

ADDITIONAL REQUIRED INFORMATION - See Instructions

- 1. Is this taxpayer subject to the Commercial Rent Tax?..... ● YES NO
- 2. If "YES", were all required Commercial Rent Tax Returns filed?..... ● YES NO



MAILING INSTRUCTIONS:	RETURNS WITH REMITTANCES	RETURNS CLAIMING REFUNDS	ALL OTHER RETURNS
	NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX PO BOX 5040 KINGSTON, NY 12402-5040	NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX PO BOX 5050 KINGSTON, NY 12402-5050	NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX PO BOX 5060 KINGSTON, NY 12402-5060

The due date for the calendar year 2012 return is on or before March 15, 2013.

For fiscal years beginning in 2012, file on or before the 15th day of the third month after the close of the fiscal year.

GCT Test Case Six

Begins on the next page

Taxpayer name	TREE GCT TC SIX
EIN	11-0000009
Primary Form	NYC 4S
Associated Form(s)	NYC 399, NYC 399Z, NYC-NOLD
Attachments	Alternative Tax Calculation
Purpose of Test	Net Operating Loss Deduction calculation
Other Instructions	Detail for unbounded lines on the 4S is included Include a PDF of the NYC-NOLD if you do not support this form in XML Include a PDF of the Alternative Tax Calculation (provided)



For CALENDAR YEAR 2012 or FISCAL YEAR beginning 2012 and ending

- Check box if you are filing a 52- 53-week taxable year
Amended return
Final return
Check box if the corporation has ceased operations.
Special short period return (See Instructions)
Check box if a pro-forma federal return is attached
Check box if you claim any 9/11/01-related federal tax benefits (see inst.)

Name: GREE GCT TC SIX
Taxpayer's Email Address: john.jay@GREE.com
Address: 60 Any Street
City and State: Anytown, TX
Zip Code: 78621
EMPLOYER IDENTIFICATION NUMBER: 11-0000012
BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 711110

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

Table with 3 columns: Description, Amount, and Payment Enclosed. Rows include: A. Payment, 1. Net income, 2a. Total capital, 2b. Total capital - Cooperative Housing Corps., 2c. Cooperatives, 3a. Compensation of stockholders, 3b. Alternative tax, 4. Minimum tax, 5. Tax, 6. First installment of estimated tax, 7. Total before prepayments, 8. Prepayments, 9. Balance due, 10. Overpayment, 11a. Interest, 11b. Additional charges, 11c. Penalty for underpayment, 12. Total of lines 11a, 11b and 11c, 13. Net overpayment, 14. Amount of line 13 to be, 14c. Routing Number, 15. TOTAL REMITTANCE DUE, 16. NYC rent deducted, 17. Federal return filed, 18. Gross receipts or sales from federal return, 19. Total assets from federal return.

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
Officer's signature: Title: CFO Date: 01/25/13
Preparer's signature: J J Seed Date: 01/20/12
Electronic Tax Filers, 100 Efile Drive, Anytown, TX 75231

Make remittance payable to the order of: NYC DEPARTMENT OF FINANCE. Payment must be made in U.S.dollars, drawn on a U.S. bank. Attach copy of all pages of your federal tax return or pro forma federal tax return. To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.
30411291 ATTACH REMITTANCE TO THIS PAGE ONLY NYC-4S - 2012

SCHEDULE B Computation of NYC Taxable Net Income

1.	Federal taxable income before net operating loss deduction and special deductions (see instructions).....● 1.		392,978	
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.			
3b.	NYC General Corporation Tax deducted on federal return (see instructions).....● 3b.		7,603	
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.		400,581	
6a.	New York City net operating loss deduction (see instructions).....● 6a.	7,500		S CORPORATIONS see instructions for line 1
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.	5,000		
6c.	NYC and NYS tax refunds included in Schedule B, line 1 (see instr.).....● 6c.			
7.	Total (sum of lines 6a through 6c).....● 7.		12,500	
8.	Taxable net income (line 5 less line 7) (enter on page 1, Schedule A, line 1) (see instructions).....● 8.		388,081	

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.....● 1.	32,688,421	47,724,050	40,206,236
2. Real property and marketable securities included in line 1...● 2.			
3. Subtract line 2 from line 1.....● 3.			40,206,236
4. Real property and marketable securities at fair market value...● 4.			
5. Adjusted total assets (add lines 3 and 4).....● 5.			40,206,236
6. Total liabilities (see instructions).....● 6.	11,686,452	27,285,197	19,485,825
7. Total capital (column C, line 5 less column C, line 6) (enter on page 1, Schedule A, line 2a or 2b) (see Instr.).....● 7.			20,720,411

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")
1. Total, including any amount on rider (enter on page 1, Schedule A, line 3a).....● 1.			

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

- New York City principal business activity: _____
- Does the corporation have an interest in real property located in New York City? (see instructions).....● YES NO
- If "YES": (a) Attach a schedule of such property, including street address, borough, block and lot number.
(b) Was a controlling economic interest in this corporation (i.e., 50% or more of stock ownership) transferred during the tax year?...● YES NO
- Does the corporation have one or more qualified subchapter s subsidiaries (QSSS)?.....● YES NO
If "YES" Attach a schedule showing the name, address and EIN, if any, of each QSSS and indicate whether the QSSS filed or was required to file a City business income tax return. See instructions.
- If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached: _____
- Is this taxpayer subject to the Commercial Rent Tax?.....● YES NO
- If "YES", were all required Commercial Rent Tax Returns filed?.....● YES NO

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 8	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax ..		2,500
B. Payment with Declaration, Form NYC-400 (1).....	3/15/12	2,500
C. Payment with Notice of Estimated Tax Due (2).....	6/15/12	1,000
D. Payment with Notice of Estimated Tax Due (3).....		
E. Payment with extension, Form NYC-EXT.....		
F. Overpayment from preceding year credited to this year ...		
G. TOTAL of A through F (enter on Schedule A, line 8).....		6,000

MAILING INSTRUCTIONS:	RETURNS WITH REMITTANCES NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX PO BOX 5040 KINGSTON, NY 12402-5040	RETURNS CLAIMING REFUNDS NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX PO BOX 5050 KINGSTON, NY 12402-5050	ALL OTHER RETURNS NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX PO BOX 5060 KINGSTON, NY 12402-5060
------------------------------	---	---	--





DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
 GREE GCT TC SIX

EMPLOYER IDENTIFICATION NUMBER
 11 - 0000012

OR

SOCIAL SECURITY NUMBER
 - - - - -

- ▲ Federal Form 4562 must accompany this form.
- ▲ This schedule must be attached to your applicable New York City tax return.
- ▲ See instructions on back.
- ▲ 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 and Section 179 Deductions	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation	
Sound Equipment	3	1/1/12	9,309	0	3,103	S/L	5	2,500	
1a. Total columns D, E, F, and I.....			9,309	0	3,103			2,500	

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

SCHEDULE A2		Computation of NYC deductions for current year for sport utility vehicles						Attach rider if necessary	
A	B	C	D	E	F	G	H	I	
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Deductions Taken in Prior Years	Federal Depreciation and Section 179 Deductions	Method of Figuring NYC Depreciation	Life or Rate	Total Allowable New York City Deductions	
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	3,103	
5. Enter amount from Schedule A1, line 1a, column I		2,500
6a. Enter amount from Schedule A2, line 1b, Column F		
6b. Enter amount from Schedule A2, line 1b, Column I		
7a. Enter amount from Schedule B, line 2		
7b. Enter amount from Schedule B, line 3		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	3,103	2,500

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

GENERAL INFORMATION



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

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

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

Form NYC-4S Schedule J
GREE GCT TC SIX
11-0000012

Schedule J Line 3a

Borough	Block	Lot
1	11111	11111
2	22222	22222
3	33333	33333

GREE GCT TC SIX

11-0000012

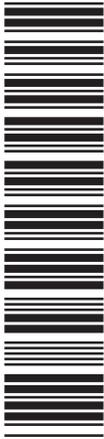
Form NYC-3L Alternative Tax Calculation

Net Income (loss)		1	388,081
100% of salaries and compensation to shareholders owning more than 5% of taxpayer's stock		2	-
Total		3	388,081
Statutory exclusion (reduced for partial year)		4	40,000
Net amount		5	348,081
15% of net amount		6	52,212
Tax Rate		12	8.85%
Alternative tax		13	4,621

GCT Test Case Seven

Begins on the next page

Taxpayer name	WORK GCT TC SEVEN
EIN	11-0000007
Primary Form	NYC 4S
Associated Form(s)	NYC 399Z, NYC-ATT-S-CORP
Attachments	Alternative Tax Calculation
Purpose of Test	Short form for an S-Corp
Other Instructions	Detail for unbounded lines on the 4S is included Include a PDF of the NYC-ATT-S-CORP if you do not support this form in XML Include a PDF of the Alternative Tax Calculation (provided) Note: Do not submit this test if you do not support S-Corps



For CALENDAR YEAR 2012 or FISCAL YEAR beginning 2012 and ending

- Check box if you are filing a 52- 53-week taxable year
Amended return
Final return
Check box if the corporation has ceased operations.
Special short period return (See Instructions)
Check box if a pro-forma federal return is attached
Check box if you claim any 9/11/01-related federal tax benefits (see inst.)

Name: WORK GCT TC SEVEN
In Care Of: Alice I. Wonderland
Address: 37 Any Street
City and State: Anytown, NC
Zip Code: 28041
Taxpayer's Email Address: khiryfarr@WORKNALL.com
EMPLOYER IDENTIFICATION NUMBER: 11-0000007
BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 321900

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

Table with 3 columns: Description, Amount, and Payment Enclosed. Rows include: A. Payment, 1. Net income, 2a. Total capital, 2b. Total capital - Cooperative Housing Corps., 3a. Compensation of stockholders, 3b. Alternative tax, 4. Minimum tax, 5. Tax, 6. First installment of estimated tax, 7. Total before prepayments, 8. Prepayments, 9. Balance due, 10. Overpayment, 11a. Interest, 11b. Additional charges, 11c. Penalty, 12. Total of lines 11a, 11b and 11c, 13. Net overpayment, 14. Amount of line 13 to be, 14c. Routing Number, 15. TOTAL REMITTANCE DUE, 16. NYC rent deducted, 17. Federal return filed, 18. Gross receipts or sales from federal return, 19. Total assets from federal return.

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
Officer's signature: Title: CEO Date: 2/25/13
Preparer's signature: John Appleseed Date: 1/25/13
Firm's name: John Appleseed, CPA, 100 Efile Drive, Anytown, TX 78621
Firm's Email Address:
Preparer's Social Security Number or PTIN: P55-55-5555
Firm's Employer Identification Number: 11-0000011

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

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.	6,726	
5.	Total (sum of lines 1 through 4).....● 5.	61,930	
6a.	New York City net operating loss deduction (see instructions).....● 6a.		
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.	5,000	
6c.	NYC and NYS tax refunds included in Schedule B, line 1 (see instr.).....● 6c.		
7.	Total (sum of lines 6a through 6c).....● 7.	5,000	
8.	Taxable net income (line 5 less line 7) (enter on page 1, Schedule A, line 1) (see instructions).....● 8.	56,930	

S CORPORATIONS
see instructions
for line 1

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

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")
Alice I Wonderland, 10 The Rabbit hole, Anytown, NC 28041	123-45-6789		80,849
T. W. Rabbit, 1 The Rabbit Hole, Anytown, NC 28041	987-65-4231		80,849
1. Total, including any amount on rider (enter on page 1, Schedule A, line 3a).....● 1.			161,698

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

- New York City principal business activity: _____
- Does the corporation have an interest in real property located in New York City? (see instructions).....● YES NO
- If "YES": (a) Attach a schedule of such property, including street address, borough, block and lot number.
(b) Was a controlling economic interest in this corporation (i.e., 50% or more of stock ownership) transferred during the tax year?.....● YES NO
- Does the corporation have one or more qualified subchapter s subsidiaries (QSSS)?.....● YES NO
If "YES" Attach a schedule showing the name, address and EIN, if any, of each QSSS and indicate whether the QSSS filed or was required to file a City business income tax return. See instructions.
- If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached: _____
- Is this taxpayer subject to the Commercial Rent Tax?.....● YES NO
- If "YES", were all required Commercial Rent Tax Returns filed?.....● YES NO

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 8	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax ..		3,750
B. Payment with Declaration, Form NYC-400 (1).....	3/15/12	3,750
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.....	3/15/13	7,500
F. Overpayment from preceding year credited to this year ...		
G. TOTAL of A through F (enter on Schedule A, line 8).....		15,000

MAILING INSTRUCTIONS:	RETURNS WITH REMITTANCES NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX PO BOX 5040 KINGSTON, NY 12402-5040	RETURNS CLAIMING REFUNDS NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX PO BOX 5050 KINGSTON, NY 12402-5050	ALL OTHER RETURNS NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX PO BOX 5060 KINGSTON, NY 12402-5060
------------------------------	---	---	--



30421291

The due date for the calendar year 2012 return is on or before March 15, 2013.
For fiscal years beginning in 2012, File on the 15th day of the third month after the close of fiscal year.



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
 WORK GCT TC SEVEN

EMPLOYER IDENTIFICATION NUMBER
 11 - 00000007

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 on back.
- ▲ 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 and Section 179 Deductions	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation	
Tools	5 yr		33,630	5,000	6,726	S/L	5	5,000	
1a. Total columns D, E, F, and I.....			33,360	5,000	6,726			5,000	

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	6,726	
5. Enter amount from Schedule A1, line 1a, column I		5,000
6a. Enter amount from Schedule A2, line 1b, Column F		
6b. Enter amount from Schedule A2, line 1b, Column I		
7a. Enter amount from Schedule B, line 2		
7b. Enter amount from Schedule B, line 3		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	6,726	5,000

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

GENERAL INFORMATION

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

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

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



CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS

2012

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

All federal S Corporations must complete this schedule and include it when filing their 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

<p>PART I</p> <p>Line 9 - If the calculated value for line 9 is negative, enter 0.</p> <p>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.</p> <p>Line 11 - Subtract Line 10 from Line 9.</p>	<p>PART II</p> <p>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.</p> <p>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.</p>	<p>PART III</p> <p>Line 22 - Federal Taxable Income: Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-3L or form NYC-4S, or on Schedule B2, Line 1 of your form NYC-4SEZ.</p>
--	--	--

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ and ending _____

Name as shown on NYC-3L, NYC-4S or NYC-4SEZ WORK GCT TC SEVEN	EMPLOYER IDENTIFICATION NUMBER 11 - 00000007
---	--

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	7.	78,649
8. Net long-term capital gain (loss)	Schedule K, Line 8a	8.	
9. Sum of lines 7 and 8	See Instructions	9.	78,649
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
----------------------------------	------------------	-----	--------

Form NYC-4S Schedule B
WORK GCT TC SEVEN
11-0000007

Line B3a

Description	Amount
New York State Franchise Tax	27,594

WORK GCT TC SEVEN
11-0000007

Form NYC-3L Alternative Tax Calculation
--

Net Income (loss)		1	56,930
100% of salaries and compensation to shareholders owning more than 5% of taxpayer's stock		2	161,698
Total		3	218,628
Statutory exclusion (reduced for partial year)		4	40,000
Net amount		5	178,628
15% of net amount		6	26,794
Tax Rate		12	8.85%
Alternative tax		13	2,371

GCT Test Case Eight

Begins on the next page

Taxpayer name	MODE GCT TC EIGHT
EIN	11-0000031
Primary Form	NYC-EXT
Associated Form(s)	None
Attachments	List of subsidiaries (include as repeating schedule)

TESTS

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

For CALENDAR YEAR 2012 or Fiscal Year beginning _____, 2012 and ending _____,

PRINT OR TYPE

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

In Care of

Unincorporated Business-Individuals Only First Name _____ Last Name _____

Business address (number and street)
59 Maiden Lane, 18th Floor

City and State _____ Zip Code _____
New York, NY 10039

Business Telephone Number _____ Email Address _____
212-555-1212 Donald.Duck@MODEL.com

EMPLOYER IDENTIFICATION NUMBER

1 1 - 0 0 0 0 0 3 1

OR

SOCIAL SECURITY NUMBER
(FOR UNINCORPORATED BUSINESS-INDIVIDUALS ONLY)

_____ - _____ - _____

BUSINESS CODE NUMBER AS PER FEDERAL RETURN

3 3 9 9 0 0

Tax Type

Check the tax type for which this extension is being requested:

General Corporation Tax <input checked="" type="checkbox"/> (GCT - Corporation)	Banking Corporation Tax <input type="checkbox"/> (BCT - Bank)	Unincorporated Business Tax <input type="checkbox"/> (UBT - Partnership)	Unincorporated Business Tax <input type="checkbox"/> (UBT - Individual)
NYC-3L NYC-4S NYC-4S-EZ NYC-3A	NYC-1 NYC-1A	NYC-204 NYC204EZ	NYC-202 NYC-202S

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

Payment Information

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

		Payment Enclosed
A. Payment	Amount included with form - Make payable to: NYC Department of Finance	11,000
1.	Current Year Estimated Tax	10,000
2.	If amount on line 1 exceeds \$1,000, enter 25% of line 1 (For GCT and BCT only -- for UBT leave blank)	2,500
3.	Total of lines 1 and 2	12,500
4.	Total payments and credits	1,500
5.	Balance due. Subtract line 4 from line 3	11,000

CERTIFICATION OF TAXPAYER OR OF AN ELECTED OFFICER OF THE CORPORATION

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

Signature: _____ Title (if an officer): President Date: 01/04/2013

ATTACHMENT TO Form NYC-EXT

MODEL GCT TC EIGHT
11-0000031

Common Parent

MODEL GCT TC EIGHT	11-0000031	301 New Street	Newtown, ND 58204
--------------------	------------	----------------	-------------------

Members of group covered by this application

NONE TC EIGHT SUB1	11-0000058	301 New Street	Newtown, ND 58204
ROSE TC EIGHT SUB2	11-0000059	301 New Street	Newtown, ND 58204
BLUE TC EIGHT SUB3	11-0000060	301 New Street	Newtown, ND 58204
LOOP TC EIGHT SUB4	11-0000061	301 New Street	Newtown, ND 58204
SEAT TC EIGHT SUB5	11-0000062	301 New Street	Newtown, ND 58204

GCT Test Case Nine

Begins on the next page

Taxpayer name	FLOW GCT TC NINE
EIN	11-0000049
Primary Form	NYC-EXT.1
Associated Form(s)	None
Attachments	None

TEST

GCT Test Case Ten

Begins on the next page

Taxpayer name	RMNI GCT TC TEN
EIN	11-0000600
Primary Form	NYC-400
Associated Form(s)	None
Attachments	None

TEST

**DECLARATION OF ESTIMATED TAX
BY GENERAL CORPORATIONS**

For CALENDAR YEAR 2013 or FISCAL YEAR beginning _____, _____ and ending _____, _____

Print or Type:

Name (If combined filer, give name of reporting corporation) See Instructions RMNI GCT TC TEN		Taxpayer's Email Address sam.spade@RMNI.com	
In Care of Sam Spade		EMPLOYER IDENTIFICATION NUMBER 11 - 0000600	
Address (number and street) 101 Main Street		BUSINESS CODE NUMBER AS PER FEDERAL RETURN 334100	
City and State Downtown, MD	Zip Code 20601		
Business telephone number 212-555-1111	Person to contact Sam Spade		

COMPUTATION OF ESTIMATED TAX

A.	Payment	Amount included with form - Make payable to: NYC Department of Finance	Payment Enclosed
			2,500
1.	Declaration of estimated tax for current year	10,000	
2.	Payment on account of estimated tax (see instructions)	2,500	
3.	Credit for overpayment of last year's tax (see instructions)		
4.	Total payments and credits (line 2 plus line 3)	2,500	
5.	UNPAID BALANCE (line 1 less line 4)	7,500	
6.	Amount paid with this declaration	2,500	

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

SIGN HERE →	CFO	6/15/2013
▲ Signature of Officer	▲ Title	▲ Date

MAILING INSTRUCTIONS:	FORM WITHOUT REMITTANCE: NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5080 KINGSTON, NY 12402-5080	FORM WITH REMITTANCE: NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P. O. BOX 5070 KINGSTON, NY 12402-5070	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 DECLARATION FOR YOUR RECORDS. SEE INSTRUCTIONS ON THE REVERSE SIDE.

ELECTRONIC FILING
Register for electronic filing. It is an easy, secure and convenient way to file an extension and pay taxes on-line. For more information log on to nyc.gov/nycefile