NEW YORK CITY DEPARTMENT OF FINANCE

www.nyc.gov/Finance

TEST

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

TAX YEAR 2013

VERSION 2.0

December 04, 2013

Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn / Kit Ling Horne	11/22/2013	Initial Version
2.0	Lawrence Sporn / Kit Ling Horne	12/04/2013	**TC-01:** Corrected routing number; NAICS Code and error on Schedule D **TC-02:** Corrected NAICS Code and errors on NYC-3A/B Schedule B **TC-04**: Completed Check boxes and Schedule J, Line 14 and NYC-ATT-S-CORP Line 15 **TC-05:** Schedule J, Line 14 completed **TC-06:** Updated compensation of each stockholder on schedule D **TC-07:** Adjusted NYC-NOLD-GCT

TEST

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	HIDE GCT TC ONE GREE TC ONE SUB1 ACME TC ONE SUB2	00-0000002 00-0000012 00-0000013	NYC-3A NYC-3A/B NYC-3A/ATT (3)	None
2	HIDE GCT TC TWO GREE TC TWO SUB1 ACME TC TWO SUB2	00-0000002 00-0000012 00-0000013	NYC-3A NYC-3A/B NYC-3A/ATT (3)	NYC-9.5, NYC-9.6, NYC-399, NYC-399Z (2)
3	ANYW GCT TC THREE	00-0000003	NYC-3L	None
4	GREA GCT TC FOUR	00-0000006	NYC-3L	NYC-9.7, NYC-9.8, NYC-9.10, NYC-399, NYC-S-CORP-ATT
5	TREE GCT TC FIVE	00-0000009	NYC-3L	NYC-NOLD-GCT NYC-S-CORP-ATT
6	WORK GCT TC SIX	00-0000007	NYC-4S	NYC-ATT-S-CORP
7	HELP GCT TC SEVEN	00-0000001	NYC-4S	NYC-NOLD-GCT, NYC-399Z
8	RMNI GCT TC EIGHT	00-0000600	NYC-4SEZ	None
9	RMNI GCT TC NINE	00-0000600	NYC-400	None
10	TREE GCT TC TEN	00-0000009	NYC-EXT.1	None

- If you do not support one of the **primary** forms do not submit that test.

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- 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 22, 2013. 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).

TEST

GCT Test Case One

Begins on the next page

Taxpayer name	HIDE GCT TC ONE
EIN	00-0000002
Primary Form	NYC-3A, NYC-3A/B, NYC-3A/ATT (3)
Associated Form(s)	None
Attachments	None
Purpose of Test	Generic Form NYC-3A - New form with two subsidiaries Calculate Business Allocation Percentage and complete all related missing lines.
Other Instructions	None

TEST

NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 3A Finance

COMBINED GENERAL CORPORATION TAX RETURN 2013

For CALENDAR YEAR 2013 or FISCAL YEAR beginning _____ 2013, and ending _____ ☐ Check box if you are filing a 52- 53-week taxable year

☐ Amended return ☐ Final return. Check box if corporation has ceased operations. ☐ Special short period return (see Inst.)

☐ Check box if you claim any 9/11/01-related federal tax benefits (see instructions.) Enter 2-character special condition code, if applicable (see inst.): ☐☐

PRINT OR TYPE

Name of reporting corporation: HIDE GCT TC ONE	TAXPAYER'S EMAIL ADDRESS: doug.doe@hideNseek.com
In Care Of	EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION: 00-0000002
Address (number and street): 32 ANY STREET	
City and State: ANYTOWN, TX — Zip Code: 77287	BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 311900
Business Telephone Number: 301-555-1212 — Date business began in NYC: 02/01/2000	
Name of parent of controlled group — Employer Id. No.:	NYC PRINCIPAL BUSINESS ACTIVITY: Food Manufacturing

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

					Payment Amount
	A. Payment	Amount included with Form NYC-200V or being paid electronically		A.	
1.	Allocated combined income (from Schedule M, line 5)	1.	[redacted]	1.	[redacted]
2.	Allocated combined capital (from Schedule M, line 8)	2.	[redacted]	2.	[redacted]
3.	Alternative tax (see instructions)			3.	[redacted]
4.	Minimum tax for reporting corporation only - NYC Gross Receipts:	4.	18,691,000	4.	3,500
5.	Allocated subsidiary capital (from Schedule M, line 9)	5.	4,700,172	5.	3,525
6.	Combined Tax (line 1, 2, 3 or 4, whichever is **largest, *PLUS*** line 5)			6.	[redacted]
7.	Minimum Tax for taxable corporations (from Schedule M, line 12)			7.	3,575
8.	Total combined tax - add line 6 and line 7			8.	[redacted]
9.	UBT Paid Credit *(attach Form NYC-9.7)*			9.	
10a.	REAP Credit *(attach Form NYC-9.5)*			10a.	
10b.	LMREAP Credit *(attach Form NYC-9.8)*			10b.	
11a.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)			11a.	
11b.	Biotechnology Credit *(attach Form NYC-9.10)*			11b.	
12.	Net tax after credits (line 8 less total of lines 9 through 11b)			12.	[redacted]
13.	First installment of estimated tax for period following that covered by this return:				
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT			13a.	
	(b) If application for extension has **not** been filed and line 12 exceeds $1,000, enter 25% of line 12			13b.	462,481
14.	Sales tax addback (see instructions)			14.	
15.	Net Tax (add lines 12,13a or 13b and 14)			15.	[redacted]
16.	Total Prepayments *(see instructions)*			16.	3,000,000
17.	Balance due (line 15 less line 16)			17.	0
18.	Overpayment (line 16 less line 15)			18.	[redacted]
19a.	Interest *(see instructions)*	19a.			
19b.	Additional charges *(see instructions)*	19b.			
19c.	Penalty for underpayment of estimated tax *(attach Form NYC-222)*	19c.			
20.	Total of lines 19a, 19b and 19c			20.	0
21.	Net overpayment (line 18 less line 20)			21.	[redacted]
22.	Amount of line 21 to be: (a) Refunded - ☒ Direct deposit - *fill out line 22c* **OR** ☐ Paper check			22a.	[redacted]
	(b) Credited to 2014 estimated tax			22b.	[redacted]
22c.	Routing Number: 021000021 — Account Number: 1111-22-3456 — ACCOUNT TYPE: Checking ☒ Savings ☐				
23.	**TOTAL REMITTANCE DUE** *(see instructions)* Enter payment amount on line A above			23.	

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MAKE REMITTANCE PAYABLE TO: NYC DEPARTMENT OF FINANCE (SEE PAGE 11 FOR MAILING INSTRUCTIONS)

SCHEDULE A - Continued

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

24.	Combined group's issuer's allocation percentage (from Schedule M. line 10)	24.	[redacted]%
25.	Gross receipts or sales (Federal Form 1120, line 1c)	25.	436,429,199
26.	Total assets (Schedule E, line 1, column E)	26.	879,603,499
27.	Compensation of more than 5% stockholders as used in computation of line 3 (Sch. F, line 1, col. E)	27.	3,692,208
28.	NYC rent deducted on federal tax return. **THIS LINE MUST BE COMPLETED**	28.	169,500
29.	Combined group Business Allocation Percentage (Schedule H, line 5, column E)	29.	[redacted]%
30.	Number of Subsidiaries 2 Number of taxable Subsidiaries 2	30.	

PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 16	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax		500,000
B. Payment with Declaration, Form NYC-400 (1)	02/15/2013	500,000
C. Payment with Notice of Estimated Tax Due (2)	06/15/2013	500,000
D. Payment with Notice of Estimated Tax Due (3)		
E. Payment with extension, Form NYC-EXT	09/15/2013	500,000
F. Overpayment from preceding year credited to this year		
G. Total prepayments from subsidiaries (attach rider)		1,000,000
H. TOTAL of A through G (enter on Schedule A, line 16)		3,000,000

Alternative Tax Worksheet

Refer to instructions before computing the alternative tax.

Net income/loss (See instructions)	1.	$ 77,960,354
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instructions.)	2.	$ 3,692,208
Total (line 1 plus line 2)	3.	$ 81,652,562
Statutory exclusion - Enter $40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return)	4.	$ 40,000
Net amount (line 3 minus line 4)	5.	$ 81,612,562
15% of net amount (line 5 x 15%)	6.	$ 12,241,884
Investment income to be allocated (amount on Schedule B, line 23a, Column E x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.)	7.	$ 1,129,277
Business income to be allocated (line 6 minus line 7)	8.	$ 11,112,607
Allocated investment income (line 7 x investment allocation % from Schedule D, line 5) 51.31%	9.	$ 579,432
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]

NEW MAILING INSTRUCTIONS - DO NOT INCLUDE PAYMENT WITH RETURN

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 and drawn on a U.S. bank.
To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.
The due date for the calendar year 2013 return is on or before March 17, 2014.
For fiscal years beginning in 2013, file on or before the 15th day of the 3rd month following the close of the fiscal year.

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

REMITTANCES
PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/FINANCE
OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646
NEW YORK, NY 10008-3646

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

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SCHEDULE B Computation of combined entire net income

1. Federal taxable income before net operating loss deduction and special deductions *(see instructions)* ..... 1.
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.

5b. NYC General Corporation Tax deducted on federal return *(see instructions)* ..... 5b.

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.
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.

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. Combined New York City net operating loss deduction *(attach Form NYC-NOLD-GCT) (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 14 *(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.
17. Other deductions *(see instructions) (attach rider)* ..... 17.
18. Total deductions (add lines 9a through 17) ..... 18.
19. Combined Entire net income (line 8 less line 18) *(see instructions)* ..... 19.
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.
    - (**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.
    - (**f**) Deductions directly or indirectly attributable to investment income (attach list) (see instructions) ..... 21f.
    - (**g**) Balance (subtract line 21f from line 21e) ..... 21g.
    - (**h**) Interest on bank accounts included in income reported on line 21d ..... 21h.

22. Combined New York City net operating loss deduction apportioned to investment income *(attach Form NYC-NOLD-GCT) (see instr.)* .. 22.

23a. Combined Investment income (line 21g less line 22) ..... 23a.

23b. Combined Investment income to be allocated *(see instructions)* ..... 23b.

24. Combined Business income to be allocated (line 19 or line 20 less line 23b) ..... 24.

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SCHEDULE B Computation of combined entire net income

	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1.	33,412,043	49,666,655	83,078,698	1,000,000	1.	82,078,698
2.					2.	
3.					3.	
4.					4.	
5a.					5a.	
5b.					5b.	
6a.					6a.	
6b.					6b.	
6c.					6c.	
6d.					6d.	
7a.					7a.	
7b.					7b.	
7c.	1,469,944	186,590	1,656,534		7c.	1,656,534
8.					8.	83,735,232
9a.	2,304,041		2,304,041	150,000	9a.	2,154,041
9b.		1,727,325	1,727,325		9b.	1,727,325
9c.	428,512		428,512		9c.	428,512
10.	35,000		35,000		10.	35,000
11.					11.	
12.					12.	
13.	1,125,000	150,000	1,275,000		13.	1,275,000
14.					14.	
15.					15.	
16.					16.	
17.	420,000	85,000	505,000	350,000	17.	155,000
18.					18.	5,774,878
19.					19.	77,960,354
20.					20.	
21a.	35,000	4,350,000	4,385,000		21a.	4,385,000
21b.	4,250,000	850,000	5,100,000		21b.	5,100,000
21c.	207,765	220,747	428,512		21c.	428,512
21d.	10,000	5,000	15,000		21d.	15,000
21e.					21e.	9,928,512
21f.	1,000,000	1,400,000	2,400,000		21f.	2,400,000
21g.					21g.	7,528,512
21h.	10,000	5,000	15,000		21h.	15,000
					22.	
					23a.	7,528,512
					23b.	7,528,512
					24.	70,431,842

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SCHEDULE C Computation of combined subsidiary capital

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

SCHEDULE D Computation of combined investment capital and investment allocation percentage

1. Average value ..... 1.
2. Liabilities directly or indirectly attributable to investment capital ..... 2.
3. Net average value (line 1 less line 2) ..... 3.
4. Value allocated to New York City ..... 4.
5. Combined investment allocation percentage (line 4 divided by line 3) ..... 5.
6. Cash ..... 6.
7. Combined investment capital (add lines 3 and 6) ..... 7.

SCHEDULE E Computation of combined capital (use average values)

Is average value computed quarterly? ☒ YES ☐ NO If NO, explain:

1. Total assets from federal return ..... 1.
2. Real property and marketable securities included in line 1 ..... 2.
3. Subtract line 2 from line 1 ..... 3.
4. Real property and marketable securities at fair market value ..... 4.
5. Adjusted total asset (add lines 3 and 4) ..... 5.
6. Total liabilities (see instructions) ..... 6.
7. Combined total capital (line 5 less line 6, column E) ..... 7.
8. Combined subsidiary capital (Schedule C, line 3 , column E) ..... 8.
9. Combined business and investment capital (line 7 less line 8, column E) ..... 9.
10. Combined Investment capital (Schedule D, line 7, column E) ..... 10.
11. Combined Business capital (line 9 less line 10, column E) ..... 11.

SCHEDULE F Computation of combined salaries and compensation of certain stockholders

1. Total Salary & All Other Compensation Received from Corporation ..... 1.

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SCHEDULE C Computation of combined subsidiary capital

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

SCHEDULE D Computation of combined investment capital and investment allocation percentage

1.	226,883,231	25,827,925	252,711,156		1.	252,711,156
2.	6,883,231	2,948,872	9,832,103		2.	9,832,103
3.	220,000,000	22,879,053	242,879,053		3.	242,879,053
4.	110,232,504	14,394,472	124,626,976		4.	124,626,976
5.					5.	51.31 %
6.	175,637	451,000	626,637		6.	626,637
7.					7.	243,505,690

SCHEDULE E Computation of combined capital (use average values)

1.	778,551,814	101,051,685	879,603,499		1.	879,603,499
2.	62,852,342	10,999,630	73,851,972		2.	73,851,972
3.	715,699,472	90,052,055	805,751,527		3.	805,751,527
4.	87,500,000	13,750,000	101,250,000		4.	101,250,000
5.	803,199,472	103,802,055	907,001,527		5.	907,001,527
6.	368,953,081	-2,905,342	366,047,739		6.	366,047,739
7.					7.	540,953,788
8.					8.	7,510,000
9.					9.	533,443,788
10.					10.	243,505,690
11.					11.	289,938,098

SCHEDULE F Computation of combined salaries and compensation of certain stockholders

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

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SCHEDULE H Computation of combined business allocation percentage

PROPERTY FACTOR

1a(A). NYC real estate owned ..... 1a(A).

1a(B). Everywhere real estate owned ..... 1a(B).

1b(A). NYC real estate rented ..... 1b(A).

1b(B). Everywhere real estate rented ..... 1b(B).

1c(A). NYC inventories owned ..... 1c(A).

1c(B). Everywhere inventories owned ..... 1c(B).

1d(A). NYC tangible personal property owned ..... 1d(A).

1d(B). Everywhere tangible personal property owned ..... 1d(B).

1e(A). NYC tangible personal property rented ..... 1e(A).

1e(B). Everywhere tangible personal property rented ..... 1e(B).

1f(A). Total NYC property (add lines 1a (A), 1b(A), 1c(A), 1d(A), 1e(A)) ..... 1f(A).

1f(B). Total Everywhere property (add lines 1a (B), 1b(B), 1c(B), 1d(B), 1e(B)) ..... 1f(B).

1g. Combined NYC property factor (divide 1f(A), column E by 1f(B), column E) ..... 1g.

1h. Multiply line 1g by 16.5 ..... 1h.

RECEIPTS FACTOR

Receipts in the regular course of business from:

2a. Sales of tangible personal property where shipments are made to points within New York City ..... 2a.

2b. Everywhere sales of tangible personal property ..... 2b.

2c(A). NYC services performed ..... 2c(A).

2c(B). Everywhere services performed ..... 2c(B).

2d(A). NYC rentals of property ..... 2d(A).

2d(B). Everywhere rentals of property ..... 2d(B).

2e(A). NYC royalties ..... 2e(A).

2e(B). Everywhere royalties ..... 2e(B).

2f(A). Other NYC business receipts ..... 2f(A).

2fB). Other Everywhere business receipts ..... 2fB).

2g(A). Total NYC receipts (add lines 2a, 2c(A), 2d(A), 2e(A), 2f(A)) ..... 2g(A).

2g(B). Total Everywhere receipts (add lines 2b, 2c(B), 2d(B), 2e(B), 2f(B)) ..... 2g(B).

2h. Combined NYC receipts factor (divide 2g(A), column E by 2g(B), column E) ..... 2h.

2i. Multiply line 2h by 67 ..... 2i.

PAYROLL FACTOR

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

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

3b. Combined NYC payroll factor (divide 3a(A), column E by 3a(B), column E) ..... 3b.

3c. Multiply line 3b by 16.5 ..... 3c.

Weighted Factor Allocation

4a. Add lines 1h, 2i and 3c ..... 4a.

4b. Divide line 4a by 100 if no factors are missing. If a factor is missing, divide line 4a by the total of the weights of the factors present. Enter as percentage. Round nearest one hundredth of a percentage point ..... 4b.

Combined Business Allocation Percentage

5. Enter percentage from above ..... 5.

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SCHEDULE H Computation of combined business allocation percentage

	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1a(A).	8,950,000	5,395,000	14,345,000		1a(A).	14,345,000
1a(B).	51,303,943	13,200,243	64,504,186		1a(B).	64,504,186
1b(A).					1b(A).	
1b(B).					1b(B).	
1c(A).	8,350,000	2,250,000	10,600,000		1c(A).	10,600,000
1c(B).	24,538,312	8,643,170	33,181,482		1c(B).	33,181,482
1d(A).					1d(A).	
1d(B).					1d(B).	
1e(A).	12,000,000	1,476,000	13,476,000		1e(A).	13,476,000
1e(B).	52,982,000	3,430,408	56,412,408		1e(B).	56,412,408
1f(A).	29,300,000	9,121,000	38,421,000		1f(A).	38,421,000
1f(B).	128,824,255	25,273,821	154,098,076		1f(B).	154,098,076
1g.					1g.	%
1h.					1h.	
2a.	9,500,000	10,575,000	20,075,000		2a.	20,075,000
2b.	35,000,000	24,933,977	59,933,977		2b.	59,933,977
2c(A).					2c(A).	
2c(B).					2c(B).	
2d(A).	956,000	400,000	1,356,000		2d(A).	1,356,000
2d(B).	24,000,000	1,727,325	25,727,325		2d(B).	25,727,325
2e(A).					2e(A).	
2e(B).					2e(B).	
2f(A).	8,235,000	12,750,950	20,985,950		2f(A).	20,985,950
2f(B).	35,000,000	50,310,321	85,310,321		2f(B).	85,310,321
2g(A).	18,691,000	23,725,950	42,416,950		2g(A).	42,416,950
2g(B).	94,000,000	76,971,623	170,971,623		2g(B).	170,971,623
2h.					2h.	%
2i.					2i.	
3a(A).	5,300,000	950,750	6,250,750		3a(A).	6,250,750
3a(B).	28,833,991	2,025,485	30,859,476		3a(B).	30,859,476
					3b.	%
					3c.	
					4a.	
					4b.	%
					5.	%

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SCHEDULE M Summary

		COMBINED TOTALS
1.	New York City investment income (Schedule B, line 23b, column E x Schedule D, line 5, column E) 1.	3,862,880
2.	New York City business income (Schedule B, line 24, column E x Schedule H, line 5, column E) 2.	[redacted]
3.	Total New York City income, line 1 plus line 2 3.	[redacted]
4.	Total on line 3 4.	[redacted]
5.	Allocated combined net income from line 4 (enter here and on Schedule A, line 1) 5.	[redacted]
6.	New York City investment capital (Schedule E, line 10, column E x Schedule D, line 5, column E) 6.	124,942,770
7.	New York City business capital (Schedule E, line 11, column E x Schedule H, line 5, column E) 7.	[redacted]
8.	NYC investment & business capital (add lines 6 and 7) (enter here and on Schedule A, line 2) 8.	[redacted]
9.	New York City subsidiary capital (Schedule C, line 4 column E) (enter here and on Schedule A, line 5) 9.	4,700,172
10.	Issuer's allocation percentage (Schedule M, add lines 8 and 9 divided by Schedule E, line 7, column E) Enter here and on Schedule A, line 24. (See instructions) 10.	[redacted]
11.	Number of Subsidiaries: 11. 2	

Number of taxable subsidiaries with NYC gross receipts of:

11a.	Not more than $100,000: 11aa.		X $25 11ab.	
11b.	More than $100,000 but not over $250,000: 11ba.	1	X $75 11bb.	75
11c.	More than $250,000 but not over $500,000: 11ca.		X $175 11cb.	
11d.	More than $500,000 but not over 1,000,000: 11da.		X $500 11db.	
11e.	More than $1,000,000 but not over $5,000,000: 11ea.		X $1500 11eb.	
11f.	More than $5,000,000 but not over $25,000,000: 11fa.	1	X $3500 11fb.	3,500
11g.	Over $25,000,000: 11ga.		X $5000 11gb.	
12.	Minimum tax for taxable corporations (add lines 11a through 11g) (enter here and on Schedule A, line 7) 12.			3,575

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ADDITIONAL INFORMATION REQUIRED

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

1a. New York City principal business activity Food Manufacturing

1b. Other significant business activities *(attach schedule, see instructions)* Coffee Production

1c. Trade name of reporting corporation, if different from name entered on page 1 _____

2. Have there been **any changes** in the **composition** of the group of corporations **included** in this Combined General Corporation Tax Return from the **prior Tax Period**? ☐ YES ☒ NO

If "YES", attach a schedule listing name(s) and EIN(s) of the corporations added and or/deleted from the prior tax return.

3. Is only one subsidiary included in this return? ☐ YES ☒ NO

If "YES", give name of corporation: _____ EIN: _____

4. Is any member corporation also a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? ☐ YES ☒ NO

If "YES", give common parent corporation's name, if any _____ EIN _____

5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, for the combined group, any variation of the combined group or any member corporation or are any of the same currently under audit? ☒ YES ☐ NO

If "YES", by whom?
☒ Internal Revenue Service — State period(s): Beg.: 01-01-10 (MMDDYY) End.: 12-31-12 (MMDDYY)
☒ New York State Department of Taxation and Finance — State period(s): Beg.: 01-01-10 (MMDDYY) End.: 12-31-12 (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 any member corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", complete the following (if more than one, attach separate sheet) ☒ YES ☐ NO

Shareholder's name: Nick Charles SSN/EIN: 123-45-6789

Interest paid to Shareholder: 5,000 Total Indebtedness to shareholder described above: 250,000 Total interest paid: 25,000

8. Was any member corporation also a member of a partnership or joint venture during the tax year? ☐ YES ☒ NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).

9. At any time during the taxable year, did any member corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? ☐ YES ☒ NO

10. a) If "YES" to 9, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, borough, block and lot number.
b) Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? ☐ YES ☐ NO
c) Was there a partial or complete liquidation of the owning corporation? ☐ YES ☐ NO
d) Was 50% or more of the owning corporation's ownership transferred during the tax year, over a three-year period or according to a plan? ☐ YES ☐ NO

11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? ☐ YES ☐ NO

12. If "NO" to 11, explain: _____

13. Does any member corporation have one or more qualified subchapter S subsidiaries? ☐ YES ☒ NO
If "YES": Attach a schedule showing the name, address and EIN, if any, of each QSSS and indicate whether the QSSS filed or was required to file a City business income tax return. *(see instructions)*

14. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached: _____

15. Is any member corporation subject to Commercial Rent Tax? ☐ YES ☒ NO

16. If "Yes," were all required Commercial Rent Tax Returns filed?
Attach schedule listing Name, Employee Identification Number and Account Number for all. ☐ YES ☒ NO

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

SIGN HERE: Signature of officer | Title CEO | Date 01/24/2014

▼ PREPARER USE ONLY ▼

Preparer's signature | Preparer's printed name Johnny Appleseed | Check if self-employed ✔ ☐ | Date 01/20/2014

Electronic TaxFilers, Inc. | 1000 eFile Drive, Anytown, TX | 75231
▲ Firm's name (or yours, if self-employed) | ▲ Address | ▲ Zip Code

Preparer's Social Security Number or PTIN: P00-00-0001
Firm's Employer Identification Number: 00-0000011
Firm's Email Address: JA@eTF.com

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AFFILIATIONS SCHEDULE COMPLETE THIS SCHEDULE OR ATTACH FEDERAL FORM 851

Name of reporting corporation on NYC-3A:	Employer Identification Number:
HIDE GCT TC ONE	00-0000002

Part I General Information

Corp. No.	Name and address of corporation		Employer Identification Number
1.	Common parent corporation on federal return:	HIDE GCT TC ONE	1. 00-0000002
2.	Reporting corporation on NYC-3A:	HIDE GCT TC 0NE	2. 00-0000002
3.	Affiliated corporations:	GREE TC ONE SUB1	3. 00-0000012
4.		ACME TC ONE SUB2	4. 00-0000013
5.			5.
6.			6.
7.			7.
8.			8.
9.			9.
10.			10.

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

Corp. No.	Principal business activity (PBA)	NAICS		STOCKHOLDINGS AT BEGINNING OF YEAR: number of shares	percent of voting power	percent of value	Owned by corporation number
1.	Common parent corporation on federal return: Food Manufacturing	311900	1.		%	%	
2.	Reporting corporation on NYC-3A: Food Manufacturing	311900	2.		%	%	
3.	Affiliated corporations: Performing Arts Company	711100	3.	100	100 %	100 %	1
4.	Crop Production	111900	4.	100	100 %	100 %	1
5.			5.		%	%	
6.			6.		%	%	
7.			7.		%	%	
8.			8.		%	%	
9.			9.		%	%	
10.			10.		%	%	

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 3A/B
Finance

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

2013

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

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

SCHEDULE B Entire net income

1. Federal taxable income before net operating loss deductions and special deductions (see instructions) ..... 1.
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 instructions) ..... 5a.

5b. NYC General Corporation Tax deducted on federal return (see instructions) ..... 5b.

6. New York City adjustments relating to (see instructions):
   - (a) Sales and compensating use tax credit ..... 6a.
   - (b) Employment opportunity relocation cost credit and IBZ credit ..... 6b.
   - (c) Real estate tax escalation credit ..... 6c.
   - (d) ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z) ..... 6d.

7. Additions:
   - (a) Payment for use of intangibles ..... 7a.
   - (b) Domestic Production Activities Deductions (see instructions) ..... 7b.
   - (c) Other (see instructions) (attach rider) ..... 7c.

9a. Dividends from subsidiary capital (itemize on rider) (see instructions) ..... 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.

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 (see instructions) ..... 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 instructions) ..... 16.

17. Other deductions (see instructions) (attach rider) ..... 17.

21. Investment Income - (complete lines a through h below) (see instructions):
   - (a) Dividend from nonsubsidiary stock held for investment (see instructions) ..... 21a.
   - (b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider) ..... 21b.
   - (c) Net capital gain (loss) from sale 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.
   - (f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions) ..... 21f.
   - (h) Interest on bank accounts included in income reported on line 21d ..... 21h.

Name of Reporting Corporation: HIDE GCT TC ONE EIN: 00-0000002

SCHEDULE B Entire net income

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

	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL
	EIN 00-0000012 NAME OF SUBSIDIARY GREE TC ONE SUB1	EIN 00-0000013 NAME OF SUBSIDIARY ACME TC ONE SUB2	EIN NAME OF SUBSIDIARY		Copy to form NYC-3A Page 4, Column B
1.	392,978	49,273,677		1.	49,666,655
2.				2.	
3.				3.	
4.				4.	
5a.				5a.	
5b.				5b.	
6a.				6a.	
6b.				6b.	
6c.				6c.	
6d.				6d.	
7a.				7a.	
7b.				7b.	
7c.	7,603	178,987		7c.	186,590
9a.				9a.	
9b.		1,727,325		9b.	1,727,325
9c.				9c.	
10.				10.	
12.				12.	
13.		150,000		13.	150,000
14.				14.	
15.				15.	
16.				16.	
17.		85,000		17.	85,000
21a.	1,950,000	2,400,000		21a.	4,350,000
21b.		850,000		21b.	850,000
21c.	220,747			21c.	220,747
21d.		5,000		21d.	5,000
21f.	450,000	950,000		21f.	1,400,000
21h.		5,000		21h.	5,000

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SCHEDULE C Subsidiary capital

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

SCHEDULE D Investment capital

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

6. Cash ..... 6.

SCHEDULE E Total Capital (use average values)

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

SCHEDULE F Salaries and Compensation of certain stockholders

1. Total Salary & All Other Compensation Received from Corporation ..... 1.

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SCHEDULE C Subsidiary capital

	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL
	EIN 00-0000012	EIN 00-0000013	EIN		Copy to form NYC-3A Page 6, Column B
	NAME OF SUBSIDIARY GREE TC ONE SUB1	NAME OF SUBSIDIARY ACME TC ONE SUB2	NAME OF SUBSIDIARY		
1.		6,250,000		1.	6,250,000
2.		1,095,000		2.	1,095,000
3.		5,155,000		3.	5,155,000
4.		2,450,712		4.	2,450,712

SCHEDULE D Investment capital

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

SCHEDULE E Total Capital (use average values)

1.	40,206,236	60,845,449		1.	101,051,685
2.	5,890,005	5,109,625		2.	10,999,630
3.	34,316,231	55,735,824		3.	90,052,055
4.	9,500,000	4,250,000		4.	13,750,000
5.	43,816,231	59,985,824		5.	103,802,055
6.	19,485,825	-22,391,167		6.	-2,905,342

SCHEDULE F Salaries and Compensation of certain stockholders

1.	128,917	0		1.	128,917

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SCHEDULE H Business allocation

PROPERTY FACTOR

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

RECEIPTS FACTOR

Receipts in the regular course of business from:

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

PAYROLL FACTOR

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

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SCHEDULE H Business allocation

	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL
	EIN 00-0000012 NAME OF SUBSIDIARY GREE TC ONE SUB1	EIN 00-0000013 NAME OF SUBSIDIARY ACME TC ONE SUB2	EIN NAME OF SUBSIDIARY		Copy to form NYC-3A Page 8, Column B
1a(A).	145,000	5,250,000		1a(A).	5,395,000
1a(B).	325,455	12,874,788		1a(B).	13,200,243
1b(A).				1b(A).	
1b(B).				1b(B).	
1c(A).		2,250,000		1c(A).	2,250,000
1c(B).		8,643,170		1c(B).	8,643,170
1d(A).				1d(A).	
1d(B).				1d(B).	
1e(A).	26,000	1,450,000		1e(A).	1,476,000
1e(B).	57,200	3,373,208		1e(B).	3,430,408
1f(A).	171,000	8,950,000		1f(A).	9,121,000
1f(B).	382,655	24,891,166		1f(B).	25,273,821
2a.	175,000	10,400,000		2a.	10,575,000
2b.	530,446	24,403,531		2b.	24,933,977
2c(A).				2c(A).	
2c(B).				2c(B).	
2d(A).		400,000		2d(A).	400,000
2d(B).		1,727,325		2d(B).	1,727,325
2e(A).				2e(A).	
2e(B).				2e(B).	
2f(A).	950	12,750,000		2f(A).	12,750,950
2f(B).	2,147	50,308,174		2f(B).	50,310,321
2g(A).	175,950	23,550,000		2g(A).	23,725,950
2g(B).	532,593	76,439,030		2g(B).	76,971,623
3a(A).	750	950,000		3a(A).	**950,750**
3a(B).	1,568	2,023,917		3a(B).	2,025,485

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 3A/ATT

Finance

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

2013

(For Reporting Corporations and/or situations in which Form NYC-3A/B is not required - See instructions)

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

Name of Subsidiary:	Employer Identification Number of Subsidiary:
	-

Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation:
HIDE GCT TC ONE	00 - 0000002

SCHEDULE C Subsidiary Capital Information

A DESCRIPTION OF SUBSIDIARY CAPITAL LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	B % of Voting Stock Owned	C 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)
Foreign Corp #1	N/A	100.00 %	150,000	135,000	15,000	0.00 %	0
Foreign Corp #2	N/A	100.00	250,000	160,000	90,000	0.00	0
NYC Corp #1	11-1111111	100.00	1,275,000	275,000	1,000,000	100.00	1,000,000
NYC Corp #2	22-2222222	100.00	1,775,000	525,000	1,250,000	100.00	1,250,000
							0
							0
							0
							0
1. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) **1.**			3,450,000	1,095,000	2,355,000		
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4 .....**2.**							2,250,000

SCHEDULE D Investment Capital Information

A DESCRIPTION OF INVESTMENT 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)
Corporation A	100,000	15,000,000	800,000	14,200,000	25.00 %	3,550,000
Corporation B	200,000	75,000,000	600,000	74,400,000	45.60	33,926,400
Corporation C	1,000,000	100,000,000	483,231	99,516,769	60.15	59,859,337
Corporation D	500,000	36,883,231	5,000,000	31,883,231	40.45	12,896,767
						0
						0
						0
						0
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2,3,and 4) ...**1.**		226,883,231	6,883,231	220,000,000		110,232,504
2. Cash - **To treat cash as investment capital, you must include it on this line (transfer to NYC-3A/B, schedule D, line 6)** ..... **2.**				175,637		
3. Investment capital (total of lines 1E and 2E) ..... **3.**				220,175,637		

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SCHEDULE F Salaries and Compensation of Stockholders Information

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

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received	
Doug Doe, USA, 10001	000-00-0016	CEO	1,294,635	
Jane Doe, USA, 10023	000-00-0017	CFO	1,009,528	
Tom Doe, USA, 10013	000-00-0018	COO	1,259,128	

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

SCHEDULE G Business Location Information

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

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 123 Walnut Street			0	Food Manufacturing	050	5,300,000	Mfg. goods
CITY New York	STATE NY	ZIP 10001					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total			0		50	5,300,000	

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

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 32 Any Street			0	Food Manufacturing & Sales	142	23,533,991	Mfg. food & Sales
CITY Anytown	STATE TX	ZIP 77287					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total			0		142	23,533,991	

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 3A/ATT

Finance

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

2013

(For Reporting Corporations and/or situations in which Form NYC-3A/B is not required - See instructions)

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

Name of Subsidiary:	Employer Identification Number of Subsidiary:
GREE TC ONE SUB1	0 0 - 0 0 0 0 0 1 2

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

SCHEDULE C Subsidiary Capital Information

A DESCRIPTION OF SUBSIDIARY CAPITAL LIST EACH ITEM (USE RIDER IF NECESSARY)	A EMPLOYER IDENTIFICATION NUMBER	B % of Voting Stock Owned	C 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)
		%				%	0
							0
							0
							0
							0
							0
							0
							0
1. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) 1.							
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4 .....2.							0

SCHEDULE D Investment Capital Information

A DESCRIPTION OF INVESTMENT 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)
Corporation X	100,000	6,294,795	1,764,023	4,530,772	38.50 %	1,744,347
						0
						0
						0
						0
						0
						0
						0
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2,3,and 4) ...1.		6,294,795	1,764,023	4,530,772		1,744,347
2. Cash - **To treat cash as investment capital, you must include it on this line (transfer to NYC-3A/B, schedule D, line 6)** ..... 2.		1,000		1,000		
3. Investment capital (total of lines 1E and 2E) ..... 3.				4,531,772		

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SCHEDULE F Salaries and Compensation of Stockholders Information

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

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received	
Alex Doe, USA, 10001	000-00-0019	TREASURER	128,917	

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

SCHEDULE G Business Location Information

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 458 Oak Street CITY New York STATE NY ZIP 10023	0	Performing Arts	100	750	Teach dance
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total ➤	0		100	750	

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 32 Any Street CITY Anytown STATE TX ZIP 77287	0	Performing Arts	1	818	Teach dance
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total ➤	0		1	818	

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 3A/ATT

Finance

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

2013

(For Reporting Corporations and/or situations in which Form NYC-3A/B is not required - See instructions)

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

Name of Subsidiary:	Employer Identification Number of Subsidiary:
ACME TC ONE SUB2	0 0 - 0 0 0 0 0 1 3

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

SCHEDULE C Subsidiary Capital Information

A DESCRIPTION OF SUBSIDIARY CAPITAL: LIST EACH ITEM (USE RIDER IF NECESSARY)	A: EMPLOYER IDENTIFICATION NUMBER	B % of Voting Stock Owned	C 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)
Domestic Corp	33-3333333	80.00 %	6,250,000	1,095,000	5,155,000	47.53 %	2,450,172
							0
							0
							0
							0
							0
							0
							0
1. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) 1.			6,250,000	1,095,000	5,155,000		
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4 .....2.							2,450,172

SCHEDULE D Investment Capital Information

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)
Corporation Y	200,000	10,000,000	1,000,000	9,000,000	47.50 %	4,275,000
Corporation Z	500,000	9,533,130	184,849	9,348,281	89.59	8,375,125
						0
						0
						0
						0
						0
						0
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2,3,and 4) ...1.		19,533,130	1,184,849	18,348,281		12,650,125
2. Cash - **To treat cash as investment capital, you must include it on this line (transfer to NYC-3A/B, schedule D, line 6)** ..... 2.				450,000		
3. Investment capital (total of lines 1E and 2E) ..... 3.				18,798,281		

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SCHEDULE F Salaries and Compensation of Stockholders Information

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

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

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

SCHEDULE G Business Location Information

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET: 768 Elm Street CITY: Brooklyn STATE: NY ZIP: 11201	0	Sales	105	950,000	Sales
NUMBER AND STREET: CITY: STATE: ZIP:					
NUMBER AND STREET: CITY: STATE: ZIP:					
NUMBER AND STREET: CITY: STATE: ZIP:					
Total	0		105	950,000	

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET: 32 Any Street CITY: Anytown STATE: TX ZIP: 77287	0	Crop Production	225	1,073,917	Crop Production
NUMBER AND STREET: CITY: STATE: ZIP:					
NUMBER AND STREET: CITY: STATE: ZIP:					
NUMBER AND STREET: CITY: STATE: ZIP:					
Total	0		225	1,073,917	

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GCT Test Case Two

Begins on the next page

Taxpayer name	HIDE GCT TC TWO
EIN	00-0000002
Primary Form	NYC-3A, NYC-3A/B, NYC-3A/ATT (3)
Associated Form(s)	NYC-9.5, NYC-9.6, NYC-399, NYC-399Z (2)
Attachments	None
Purpose of Test	New Form NYC-3A with associated forms
Other Instructions	If you do not support one or more of the credit forms, you may submit this test case leaving the lines for the unsupported forms blank and recalculate the lines following on Page 1. Business Allocation Percentage using three factors If you do not support the NYC-399, you may substitute an NYC-399Z

TEST

NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 3A Finance

COMBINED GENERAL CORPORATION TAX RETURN 2013

For CALENDAR YEAR 2013 or FISCAL YEAR beginning _____ 2013, and ending _____ ☐ Check box if you are filing a 52- 53-week taxable year

☐ Amended return ☐ Final return. Check box if corporation has ceased operations. ☐ Special short period return (see Inst.)

☐ Check box if you claim any 9/11/01-related federal tax benefits (see instructions.) Enter 2-character special condition code, if applicable (see inst.): ☐☐

PRINT OR TYPE

Name of reporting corporation	HIDE GCT TC TWO
In Care Of	
Address (number and street)	32 ANY STREET
City and State	ANYTOWN, TX
Zip Code	77287
Business Telephone Number	301-555-1212
Date business began in NYC	02/01/2000
Name of parent of controlled group	
Employer Id. No.:	
TAXPAYER'S EMAIL ADDRESS	doug.doe@hideNseek.com
EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION	00-0000002
BUSINESS CODE NUMBER AS PER FEDERAL RETURN	311900
NYC PRINCIPAL BUSINESS ACTIVITY	Food Manufacturing

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

					Payment Amount
	A. Payment	Amount included with Form NYC-200V or being paid electronically		A.	355,156
1.	Allocated combined income (from Schedule M, line 5)	1.	21,196,891	x .0885 1.	1,875,925
2.	Allocated combined capital (from Schedule M, line 8)	2.	194,759,864	x .0015 2.	292,140
3.	Alternative tax (see instructions)			3.	293,063
4.	Minimum tax for reporting corporation only - NYC Gross Receipts:	4.	18,691,000	4.	3,500
5.	Allocated subsidiary capital (from Schedule M, line 9)	5.	4,700,172	x .00075 5.	3,525
6.	Combined Tax (line 1, 2, 3 or 4, whichever is **largest, *PLUS*** line 5)			6.	1,879,450
7.	Minimum Tax for taxable corporations (from Schedule M, line 12)			7.	3,575
8.	Total combined tax - add line 6 and line 7			8.	1,883,025
9.	UBT Paid Credit *(attach Form NYC-9.7)*			9.	
10a.	REAP Credit *(attach Form NYC-9.5)*			10a.	1,000
10b.	LMREAP Credit *(attach Form NYC-9.8)*			10b.	
11a.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)			11a.	300
11b.	Biotechnology Credit *(attach Form NYC-9.10)*			11b.	
12.	Net tax after credits (line 8 less total of lines 9 through 11b)			12.	1,881,725
13.	First installment of estimated tax for period following that covered by this return:				
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT			13a.	
	(b) If application for extension has **not** been filed and line 12 exceeds $1,000, enter 25% of line 12			13b.	470,431
14.	Sales tax addback (see instructions)			14.	
15.	Net Tax (add lines 12,13a or 13b and 14)			15.	2,352,156
16.	Total Prepayments *(see instructions)*			16.	2,000,000
17.	Balance due (line 15 less line 16)			17.	352,156
18.	Overpayment (line 16 less line 15)			18.	0
19a.	Interest *(see instructions)*	19a.	2,200		
19b.	Additional charges *(see instructions)*	19b.	800		
19c.	Penalty for underpayment of estimated tax *(attach Form NYC-222)*	19c.			
20.	Total of lines 19a, 19b and 19c			20.	3,000
21.	Net overpayment (line 18 less line 20)			21.	0
22.	Amount of line 21 to be: **(a)** Refunded - ☐ Direct deposit - *fill out line 22c* **OR** ☐ Paper check			22a.	
	(b) Credited to 2014 estimated tax			22b.	
22c.	Routing Number	Account Number	ACCOUNT TYPE Checking ☐ Savings ☐		
23.	**TOTAL REMITTANCE DUE** *(see instructions)* Enter payment amount on line A above			23.	355,156

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MAKE REMITTANCE PAYABLE TO: NYC DEPARTMENT OF FINANCE (SEE PAGE 11 FOR MAILING INSTRUCTIONS)

SCHEDULE A - Continued

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

24.	Combined group's issuer's allocation percentage (from Schedule M. line 10)	24.	36.87 %
25.	Gross receipts or sales (Federal Form 1120, line 1c)	25.	496,482,805
26.	Total assets (Schedule E, line 1, column E)	26.	879,603,499
27.	Compensation of more than 5% stockholders as used in computation of line 3 (Sch. F, line 1, col. E)	27.	3,692,208
28.	NYC rent deducted on federal tax return. **THIS LINE MUST BE COMPLETED**	28.	169,500
29.	Combined group Business Allocation Percentage (Schedule H, line 5, column E)	29.	24.08 %
30.	Number of Subsidiaries 2 Number of taxable Subsidiaries 2	30.	

PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 16	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax		100,000
B. Payment with Declaration, Form NYC-400 (1)	02/15/2013	300,000
C. Payment with Notice of Estimated Tax Due (2)	06/15/2013	300,000
D. Payment with Notice of Estimated Tax Due (3)		
E. Payment with extension, Form NYC-EXT	09/15/2013	300,000
F. Overpayment from preceding year credited to this year		
G. Total prepayments from subsidiaries (attach rider)		1,000,000
H. TOTAL of A through G (enter on Schedule A, line 16)		2,000,000

Alternative Tax Worksheet

Refer to instructions before computing the alternative tax.

Net income/loss (See instructions)		1.	$ 79,513,606
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instructions.)		2.	$ 3,692,208
Total (line 1 plus line 2)		3.	$ 83,205,814
Statutory exclusion - Enter $40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return)		4.	$ 40,000
Net amount (line 3 minus line 4)		5.	$ 83,165,814
15% of net amount (line 5 x 15%)		6.	$ 12,474,872
Investment income to be allocated (amount on Schedule B, line 23a, Column E x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.)		7.	$ 1,129,277
Business income to be allocated (line 6 minus line 7)		8.	$ 11,345,595
Allocated investment income (line 7 x investment allocation % from Schedule D, line 5)	51.31 %	9.	$ 579,432
Allocated business income (line 8 x business allocation % from Schedule H, line 5)	24.08 %	10.	$ 2,732,019
Taxable net income (line 9 plus line 10)		11.	$ 3,311,451
Tax rate		12.	8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3		13.	$ 293,063

NEW MAILING INSTRUCTIONS - DO NOT INCLUDE PAYMENT WITH RETURN

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 and drawn on a U.S. bank.
To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.
The due date for the calendar year 2013 return is on or before March 17, 2014.
For fiscal years beginning in 2013, file on or before the 15th day of the 3rd month following the close of the fiscal year.

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

REMITTANCES
PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/FINANCE
OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646
NEW YORK, NY 10008-3646

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

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SCHEDULE B Computation of combined entire net income

1. Federal taxable income before net operating loss deduction and special deductions *(see instructions)* ..... 1.
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.

5b. NYC General Corporation Tax deducted on federal return *(see instructions)* ..... 5b.

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.
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.

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. Combined New York City net operating loss deduction *(attach Form NYC-NOLD-GCT) (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 14 *(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.
17. Other deductions *(see instructions) (attach rider)* ..... 17.
18. Total deductions (add lines 9a through 17) ..... 18.
19. Combined Entire net income (line 8 less line 18) *(see instructions)* ..... 19.
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.
    - (**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.
    - (**f**) Deductions directly or indirectly attributable to investment income (attach list) (see instructions) ..... 21f.
    - (**g**) Balance (subtract line 21f from line 21e) ..... 21g.
    - (**h**) Interest on bank accounts included in income reported on line 21d ..... 21h.

22. Combined New York City net operating loss deduction apportioned to investment income *(attach Form NYC-NOLD-GCT) (see instr.)* .. 22.

23a. Combined Investment income (line 21g less line 22) ..... 23a.

23b. Combined Investment income to be allocated *(see instructions)* ..... 23b.

24. Combined Business income to be allocated (line 19 or line 20 less line 23b) ..... 24.

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SCHEDULE B Computation of combined entire net income

	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1.	33,412,043	49,666,655	83,078,698	1,000,000	1.	82,078,698
2.					2.	
3.					3.	
4.					4.	
5a.					5a.	
5b.					5b.	
6a.					6a.	
6b.					6b.	
6c.					6c.	
6d.	1,469,944	1,637,600	3,107,544		6d.	3,107,544
7a.					7a.	
7b.					7b.	
7c.	1,469,944	186,590	1,656,534		7c.	1,656,534
8.					8.	86,842,776
9a.	2,304,041		2,304,041	150,000	9a.	2,154,041
9b.		1,727,325	1,727,325		9b.	1,727,325
9c.	428,512		428,512		9c.	428,512
10.	35,000		35,000		10.	35,000
11.					11.	
12.					12.	
13.	1,125,000	150,000	1,275,000		13.	1,275,000
14.					14.	
15.					15.	
16.	1,250,000	304,292	1,554,292		16.	1,554,292
17.	420,000	85,000	505,000	350,000	17.	155,000
18.					18.	7,329,170
19.					19.	79,513,606
20.					20.	
21a.	35,000	4,350,000	4,385,000		21a.	4,385,000
21b.	4,250,000	850,000	5,100,000		21b.	5,100,000
21c.	207,765	220,747	428,512		21c.	428,512
21d.	10,000	5,000	15,000		21d.	15,000
21e.					21e.	9,928,512
21f.	1,000,000	1,400,000	2,400,000		21f.	2,400,000
21g.					21g.	7,528,512
21h.	10,000	5,000	15,000		21h.	15,000
					22.	
					23a.	7,528,512
					23b.	7,528,512
					24.	71,985,094

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SCHEDULE C Computation of combined subsidiary capital

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

SCHEDULE D Computation of combined investment capital and investment allocation percentage

1. Average value ..... 1.
2. Liabilities directly or indirectly attributable to investment capital ..... 2.
3. Net average value (line 1 less line 2) ..... 3.
4. Value allocated to New York City ..... 4.
5. Combined investment allocation percentage (line 4 divided by line 3) ..... 5.
6. Cash ..... 6.
7. Combined investment capital (add lines 3 and 6) ..... 7.

SCHEDULE E Computation of combined capital (use average values)

Is average value computed quarterly? ☒ YES ☐ NO If NO, explain:

1. Total assets from federal return ..... 1.
2. Real property and marketable securities included in line 1 ..... 2.
3. Subtract line 2 from line 1 ..... 3.
4. Real property and marketable securities at fair market value ..... 4.
5. Adjusted total asset (add lines 3 and 4) ..... 5.
6. Total liabilities (see instructions) ..... 6.
7. Combined total capital (line 5 less line 6, column E) ..... 7.
8. Combined subsidiary capital (Schedule C, line 3 , column E) ..... 8.
9. Combined business and investment capital (line 7 less line 8, column E) ..... 9.
10. Combined Investment capital (Schedule D, line 7, column E) ..... 10.
11. Combined Business capital (line 9 less line 10, column E) ..... 11.

SCHEDULE F Computation of combined salaries and compensation of certain stockholders

1. Total Salary & All Other Compensation Received from Corporation ..... 1.

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SCHEDULE C Computation of combined subsidiary capital

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

SCHEDULE D Computation of combined investment capital and investment allocation percentage

1.	226,883,231	25,827,925	252,711,156		1.	252,711,156
2.	6,883,231	2,948,872	9,832,103		2.	9,832,103
3.	220,000,000	22,879,053	242,879,053		3.	242,879,053
4.	110,232,504	14,394,472	124,626,976		4.	124,626,976
5.					5.	51.31 %
6.	175,637	451,000	626,637		6.	626,637
7.					7.	243,505,690

SCHEDULE E Computation of combined capital (use average values)

1.	778,551,814	101,051,685	879,603,499		1.	879,603,499
2.	62,852,342	10,999,630	73,851,972		2.	73,851,972
3.	715,699,472	90,052,055	805,751,527		3.	805,751,527
4.	87,500,000	13,750,000	101,250,000		4.	101,250,000
5.	803,199,472	103,802,055	907,001,527		5.	907,001,527
6.	368,953,081	-2,905,342	366,047,739		6.	366,047,739
7.					7.	540,953,788
8.					8.	7,510,000
9.					9.	533,443,788
10.					10.	243,505,690
11.					11.	289,938,098

SCHEDULE F Computation of combined salaries and compensation of certain stockholders

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

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SCHEDULE H Computation of combined business allocation percentage

PROPERTY FACTOR

1a(A). NYC real estate owned ..... 1a(A).

1a(B). Everywhere real estate owned ..... 1a(B).

1b(A). NYC real estate rented ..... 1b(A).

1b(B). Everywhere real estate rented ..... 1b(B).

1c(A). NYC inventories owned ..... 1c(A).

1c(B). Everywhere inventories owned ..... 1c(B).

1d(A). NYC tangible personal property owned ..... 1d(A).

1d(B). Everywhere tangible personal property owned ..... 1d(B).

1e(A). NYC tangible personal property rented ..... 1e(A).

1e(B). Everywhere tangible personal property rented ..... 1e(B).

1f(A). Total NYC property (add lines 1a (A), 1b(A), 1c(A), 1d(A), 1e(A)) ..... 1f(A).

1f(B). Total Everywhere property (add lines 1a (B), 1b(B), 1c(B), 1d(B), 1e(B)) ..... 1f(B).

1g. Combined NYC property factor (divide 1f(A), column E by 1f(B), column E) ..... 1g.

1h. Multiply line 1g by 16.5 ..... 1h.

RECEIPTS FACTOR

Receipts in the regular course of business from:

2a. Sales of tangible personal property where shipments are made to points within New York City ..... 2a.

2b. Everywhere sales of tangible personal property ..... 2b.

2c(A). NYC services performed ..... 2c(A).

2c(B). Everywhere services performed ..... 2c(B).

2d(A). NYC rentals of property ..... 2d(A).

2d(B). Everywhere rentals of property ..... 2d(B).

2e(A). NYC royalties ..... 2e(A).

2e(B). Everywhere royalties ..... 2e(B).

2f(A). Other NYC business receipts ..... 2f(A).

2fB). Other Everywhere business receipts ..... 2fB).

2g(A). Total NYC receipts (add lines 2a, 2c(A), 2d(A), 2e(A), 2f(A)) ..... 2g(A).

2g(B). Total Everywhere receipts (add lines 2b, 2c(B), 2d(B), 2e(B), 2f(B)) ..... 2g(B).

2h. Combined NYC receipts factor (divide 2g(A), column E by 2g(B), column E) ..... 2h.

2i. Multiply line 2h by 67 ..... 2i.

PAYROLL FACTOR

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

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

3b. Combined NYC payroll factor (divide 3a(A), column E by 3a(B), column E) ..... 3b.

3c. Multiply line 3b by 16.5 ..... 3c.

Weighted Factor Allocation

4a. Add lines 1h, 2i and 3c ..... 4a.

4b. Divide line 4a by 100 if no factors are missing. If a factor is missing, divide line 4a by the total of the weights of the factors present. Enter as percentage. Round nearest one hundredth of a percentage point ..... 4b.

Combined Business Allocation Percentage

5. Enter percentage from above ..... 5.

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SCHEDULE H Computation of combined business allocation percentage

	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1a(A).	8,950,000	5,395,000	14,345,000		1a(A).	14,345,000
1a(B).	51,303,943	13,200,243	64,504,186		1a(B).	64,504,186
1b(A).					1b(A).	
1b(B).					1b(B).	
1c(A).	8,350,000	2,250,000	10,600,000		1c(A).	10,600,000
1c(B).	24,538,312	8,643,170	33,181,482		1c(B).	33,181,482
1d(A).					1d(A).	
1d(B).					1d(B).	
1e(A).	12,000,000	1,476,000	13,476,000		1e(A).	13,476,000
1e(B).	52,982,000	3,430,408	56,412,408		1e(B).	56,412,408
1f(A).	29,300,000	9,121,000	38,421,000		1f(A).	38,421,000
1f(B).	128,824,255	25,273,821	154,098,076		1f(B).	154,098,076
1g.					1g.	24.9328 %
1h.					1h.	411.3912
2a.	9,500,000	10,575,000	20,075,000		2a.	20,075,000
2b.	35,000,000	24,933,977	59,933,977		2b.	59,933,977
2c(A).					2c(A).	
2c(B).					2c(B).	
2d(A).	956,000	400,000	1,356,000		2d(A).	1,356,000
2d(B).	24,000,000	1,727,325	25,727,325		2d(B).	25,727,325
2e(A).					2e(A).	
2e(B).					2e(B).	
2f(A).	8,235,000	12,750,950	20,985,950		2f(A).	20,985,950
2f(B).	35,000,000	50,310,321	85,310,321		2f(B).	85,310,321
2g(A).	18,691,000	23,725,950	42,416,950		2g(A).	42,416,950
2g(B).	94,000,000	76,971,623	170,971,623		2g(B).	170,971,623
2h.					2h.	24.8094 %
2i.					2i.	1,662.2298
3a(A).	5,300,000	950,750	6,250,750		3a(A).	6,250,750
3a(B).	28,833,991	2,025,485	30,859,476		3a(B).	30,859,476
					3b.	20.2555 %
					3c.	334.2158
					4a.	2,407.8368
					4b.	24.08 %
					5.	24.08 %

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SCHEDULE M Summary

		COMBINED TOTALS	
1.	New York City investment income (Schedule B, line 23b, column E x Schedule D, line 5, column E) ..... 1.	3,862,880	
2.	New York City business income (Schedule B, line 24, column E x Schedule H, line 5, column E) ..... 2.	17,334,011	
3.	Total New York City income, line 1 plus line 2 ..... 3.	21,196,891	
4.	Total on line 3 ..... 4.	21,196,891	
5.	Allocated combined net income from line 4 (enter here and on Schedule A, line 1) ..... 5.	21,196,891	
6.	New York City investment capital (Schedule E, line 10, column E x Schedule D, line 5, column E) ..... 6.	124,942,770	
7.	New York City business capital (Schedule E, line 11, column E x Schedule H, line 5, column E) ..... 7.	69,817,094	
8.	NYC investment & business capital (add lines 6 and 7) (enter here and on Schedule A, line 2) ..... 8.	194,759,864	
9.	New York City subsidiary capital (Schedule C, line 4 column E) (enter here and on Schedule A, line 5)..... 9.	4,700,172	
10.	Issuer's allocation percentage (Schedule M, add lines 8 and 9 divided by Schedule E, line 7, column E) Enter here and on Schedule A, line 24. (See instructions)..... 10.	36.87	
11.	Number of Subsidiaries: 11. 2		

Number of taxable subsidiaries with NYC gross receipts of:

11a.	Not more than $100,000: .....11aa.		X $25 .....11ab.		
11b.	More than $100,000 but not over $250,000: .....11ba.	1	X $75 .....11bb.	75	
11c.	More than $250,000 but not over $500,000: .....11ca.		X $175 .....11cb.		
11d.	More than $500,000 but not over 1,000,000: .....11da.		X $500 .....11db.		
11e.	More than $1,000,000 but not over $5,000,000: .....11ea.		X $1500 .....11eb.		
11f.	More than $5,000,000 but not over $25,000,000: .....11fa.	1	X $3500 .....11fb.	3,500	
11g.	Over $25,000,000: .....11ga.		X $5000 .....11gb.		
12.	Minimum tax for taxable corporations (add lines 11a through 11g) (enter here and on Schedule A, line 7) ... 12.			3,575	

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ADDITIONAL INFORMATION REQUIRED

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

1a. New York City principal business activity Food Manufacturing

1b. Other significant business activities *(attach schedule, see instructions)* Coffee Production

1c. Trade name of reporting corporation, if different from name entered on page 1 _____

2. Have there been **any changes** in the **composition** of the group of corporations **included** in this Combined General Corporation Tax Return from the **prior Tax Period**? ☐ YES ☒ NO

If "YES", attach a schedule listing name(s) and EIN(s) of the corporations added and or/deleted from the prior tax return.

3. Is only one subsidiary included in this return? ☐ YES ☒ NO

If "YES", give name of corporation: _____ EIN: _____

4. Is any member corporation also a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? ☐ YES ☒ NO

If "YES", give common parent corporation's name, if any _____ EIN _____

5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, for the combined group, any variation of the combined group or any member corporation or are any of the same currently under audit? ☒ YES ☐ NO

If "YES", by whom?
☒ Internal Revenue Service — State period(s): Beg.: 01-01-10 (MMDDYY) End.: 12-31-12 (MMDDYY)
☒ New York State Department of Taxation and Finance — State period(s): Beg.: 01-01-10 (MMDDYY) End.: 12-31-12 (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 any member corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", complete the following (if more than one, attach separate sheet) ☒ YES ☐ NO

Shareholder's name: Nick Charles SSN/EIN: 123-45-6789

Interest paid to Shareholder: 5,000 Total Indebtedness to shareholder described above: 250,000 Total interest paid: 25,000

8. Was any member corporation also a member of a partnership or joint venture during the tax year? ☐ YES ☒ NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).

9. At any time during the taxable year, did any member corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? ☐ YES ☒ NO

10. a) If "YES" to 9, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, borough, block and lot number.
b) Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? ☐ YES ☐ NO
c) Was there a partial or complete liquidation of the owning corporation? ☐ YES ☐ NO
d) Was 50% or more of the owning corporation's ownership transferred during the tax year, over a three-year period or according to a plan? ☐ YES ☐ NO

11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? ☐ YES ☐ NO

12. If "NO" to 11, explain: _____

13. Does any member corporation have one or more qualified subchapter S subsidiaries? ☐ YES ☒ NO
If "YES": Attach a schedule showing the name, address and EIN, if any, of each QSSS and indicate whether the QSSS filed or was required to file a City business income tax return. *(see instructions)*

14. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached: _____

15. Is any member corporation subject to Commercial Rent Tax? ☐ YES ☒ NO

16. If "Yes," were all required Commercial Rent Tax Returns filed?
Attach schedule listing Name, Employee Identification Number and Account Number for all. ☐ YES ☒ NO

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

SIGN HERE: Signature of officer | Title CEO | Date 01/24/2014

▼ PREPARER USE ONLY ▼

Preparer's signature | Preparer's printed name Johnny Appleseed | Check if self-employed ✔ ☐ | Date 01/20/2014

Electronic TaxFilers, Inc. | 1000 eFile Drive, Anytown, TX | 75231
▲ Firm's name (or yours, if self-employed) | ▲ Address | ▲ Zip Code

Preparer's Social Security Number or PTIN: P00-00-0001 | Firm's Employer Identification Number: 00-0000011 | Firm's Email Address: JA@eTF.com

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AFFILIATIONS SCHEDULE COMPLETE THIS SCHEDULE OR ATTACH FEDERAL FORM 851

Name of reporting corporation on NYC-3A:	Employer Identification Number:
HIDE GCT TC TWO	00-0000002

Part I General Information

Corp. No.	Name and address of corporation		Employer Identification Number
1.	Common parent corporation on federal return: HIDE GCT TC TWO	1.	00-0000002
2.	Reporting corporation on NYC-3A: HIDE GCT TC TWO	2.	00-0000002
3.	Affiliated corporations: GREE TC TWO SUB1	3.	00-0000012
4.	ACME TC TWO SUB2	4.	00-0000013
5.		5.	
6.		6.	
7.		7.	
8.		8.	
9.		9.	
10.		10.	

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

Corp. No.	Principal business activity (PBA)	NAICS		STOCKHOLDINGS AT BEGINNING OF YEAR: number of shares	percent of voting power	percent of value	Owned by corporation number
1.	Common parent corporation on federal return: Food Manufacturing	311900	1.		%	%	
2.	Reporting corporation on NYC-3A: Food Manufacturing	311900	2.		%	%	
3.	Affiliated corporations: Performing Arts Company	711100	3.	100	100 %	100 %	1
4.	Crop Production	111900	4.	100	100 %	100 %	1
5.			5.		%	%	
6.			6.		%	%	
7.			7.		%	%	
8.			8.		%	%	
9.			9.		%	%	
10.			10.		%	%	

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 3A/B
Finance

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

2013

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

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

SCHEDULE B Entire net income

1. Federal taxable income before net operating loss deductions and special deductions (see instructions) ..... 1.
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 instructions) ..... 5a.

5b. NYC General Corporation Tax deducted on federal return (see instructions) ..... 5b.

6. New York City adjustments relating to (see instructions):
   - (a) Sales and compensating use tax credit ..... 6a.
   - (b) Employment opportunity relocation cost credit and IBZ credit ..... 6b.
   - (c) Real estate tax escalation credit ..... 6c.
   - (d) ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z) ..... 6d.
7. Additions:
   - (a) Payment for use of intangibles ..... 7a.
   - (b) Domestic Production Activities Deductions (see instructions) ..... 7b.
   - (c) Other (see instructions) (attach rider) ..... 7c.

9a. Dividends from subsidiary capital (itemize on rider) (see instructions) ..... 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.

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 (see instructions) ..... 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 instructions) ..... 16.

17. Other deductions (see instructions) (attach rider) ..... 17.

21. Investment Income - (complete lines a through h below) (see instructions):
   - (a) Dividend from nonsubsidiary stock held for investment (see instructions) ..... 21a.
   - (b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider) ..... 21b.
   - (c) Net capital gain (loss) from sale 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.
   - (f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions) ..... 21f.
   - (h) Interest on bank accounts included in income reported on line 21d ..... 21h.

Name of Reporting Corporation: HIDE GCT TC TWO EIN: 00-0000002

SCHEDULE B Entire net income

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

	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL
	EIN 00-0000012 NAME OF SUBSIDIARY GREE TC TWO SUB1	EIN 00-0000013 NAME OF SUBSIDIARY ACME TC TWO SUB2	EIN NAME OF SUBSIDIARY		Copy to form NYC-3A Page 4, Column B
1.	392,978	49,273,677		1.	49,666,655
2.				2.	
3.				3.	
4.				4.	
5a.				5a.	
5b.				5b.	
6a.				6a.	
6b.				6b.	
6c.				6c.	
6d.	1,630,000	7,600		6d.	1,637,600
7a.				7a.	
7b.				7b.	
7c.	7,603	178,987		7c.	186,590
9a.				9a.	
9b.		1,727,325		9b.	1,727,325
9c.				9c.	
10.				10.	
12.				12.	
13.		150,000		13.	150,000
14.				14.	
15.				15.	
16.	300,000	4,292		16.	304,292
17.		85,000		17.	85,000
21a.	1,950,000	2,400,000		21a.	4,350,000
21b.		850,000		21b.	850,000
21c.	220,747			21c.	220,747
21d.		5,000		21d.	5,000
21f.	450,000	950,000		21f.	1,400,000
21h.		5,000		21h.	5,000

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SCHEDULE C Subsidiary capital

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

SCHEDULE D Investment capital

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

6. Cash ..... 6.

SCHEDULE E Total Capital (use average values)

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

SCHEDULE F Salaries and Compensation of certain stockholders

1. Total Salary & All Other Compensation Received from Corporation ..... 1.

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SCHEDULE C Subsidiary capital

	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL
	EIN 00-0000012	EIN 00-0000013	EIN		Copy to form NYC-3A Page 6, Column B
	NAME OF SUBSIDIARY GREE TC TWO SUB1	NAME OF SUBSIDIARY ACME TC TWO SUB2	NAME OF SUBSIDIARY		
1.		6,250,000		1.	6,250,000
2.		1,095,000		2.	1,095,000
3.		5,155,000		3.	5,155,000
4.		2,450,172		4.	2,450,172

SCHEDULE D Investment capital

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

SCHEDULE E Total Capital (use average values)

1.	40,206,236	60,845,449		1.	101,051,685
2.	5,890,005	5,109,625		2.	10,999,630
3.	34,316,231	55,735,824		3.	90,052,055
4.	9,500,000	4,250,000		4.	13,750,000
5.	43,816,231	59,985,824		5.	103,802,055
6.	19,485,825	-22,391,167		6.	-2,905,342

SCHEDULE F Salaries and Compensation of certain stockholders

1.	128,917	0		1.	128,917

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SCHEDULE H Business allocation

PROPERTY FACTOR

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

RECEIPTS FACTOR

Receipts in the regular course of business from:

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

PAYROLL FACTOR

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

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SCHEDULE H Business allocation

	COLUMN 1	COLUMN 2	COLUMN 3		TOTAL
	EIN 00-0000012	EIN 00-0000013	EIN		Copy to form NYC-3A Page 8, Column B
	NAME OF SUBSIDIARY GREE TC TWO SUB1	NAME OF SUBSIDIARY ACME TC TWO SUB2	NAME OF SUBSIDIARY		
1a(A).	145,000	5,250,000		1a(A).	5,395,000
1a(B).	325,455	12,874,788		1a(B).	13,200,243
1b(A).				1b(A).	
1b(B).				1b(B).	
1c(A).		2,250,000		1c(A).	2,250,000
1c(B).		8,643,170		1c(B).	8,643,170
1d(A).				1d(A).	
1d(B).				1d(B).	
1e(A).	26,000	1,450,000		1e(A).	1,476,000
1e(B).	57,200	3,373,208		1e(B).	3,430,408
1f(A).	171,000	8,950,000		1f(A).	9,121,000
1f(B).	382,655	24,891,166		1f(B).	25,273,821
2a.	175,000	10,400,000		2a.	10,575,000
2b.	530,446	24,403,531		2b.	24,933,977
2c(A).				2c(A).	
2c(B).				2c(B).	
2d(A).		400,000		2d(A).	400,000
2d(B).		1,727,325		2d(B).	1,727,325
2e(A).				2e(A).	
2e(B).				2e(B).	
2f(A).	950	12,750,000		2f(A).	12,750,950
2f(B).	2,147	50,308,174		2f(B).	50,310,321
2g(A).	175,950	23,550,000		2g(A).	23,725,950
2g(B).	532,593	76,439,030		2g(B).	**76,971,623**
3a(A).	750	950,000		3a(A).	**950,750**
3a(B).	1,568	2,023,917		3a(B).	2,025,485

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 3A/ATT

Finance

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

2013

(For Reporting Corporations and/or situations in which Form NYC-3A/B is not required - See instructions)

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

Name of Subsidiary:	Employer Identification Number of Subsidiary:
	-

Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation:
HIDE GCT TC TWO	0 0 - 0 0 0 0 0 0 2

SCHEDULE C Subsidiary Capital Information

A DESCRIPTION OF SUBSIDIARY CAPITAL LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	B % of Voting Stock Owned	C 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)
Foreign Corp #1	N/A	100.00 %	150,000	135,000	15,000	0.00 %	0
Foreign Corp #2	N/A	100.00	250,000	160,000	90,000	0.00	0
NYC Corp #1	11-1111111	100.00	1,275,000	275,000	1,000,000	100.00	1,000,000
NYC Corp #2	22-2222222	100.00	1,775,000	525,000	1,250,000	100.00	1,250,000
							0
							0
							0
							0
1. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) **1.**			3,450,000	1,095,000	2,355,000		
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4 .....**2.**							2,250,000

SCHEDULE D Investment Capital Information

A DESCRIPTION OF INVESTMENT 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)
Corporation A	100,000	15,000,000	800,000	14,200,000	25.00 %	3,550,000
Corporation B	200,000	75,000,000	600,000	74,400,000	45.60	33,926,400
Corporation C	1,000,000	100,000,000	483,231	99,516,769	60.15	59,859,337
Corporation D	500,000	36,883,231	5,000,000	31,883,231	40.45	12,896,767
						0
						0
						0
						0
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2,3,and 4) ...**1.**		226,883,231	6,883,231	220,000,000		110,232,504
2. Cash - **To treat cash as investment capital, you must include it on this line (transfer to NYC-3A/B, schedule D, line 6)** ..... **2.**				175,637		
3. Investment capital (total of lines 1E and 2E) ..... **3.**				220,175,637		

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SCHEDULE F Salaries and Compensation of Stockholders Information

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

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received	
Doug Doe, USA, 10001	000-00-0016	CEO	1,294,635	
Jane Doe, USA, 10023	000-00-0017	CFO	1,009,528	
Tom Doe, USA, 10013	000-00-0018	COO	1,259,128	

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

SCHEDULE G Business Location Information

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

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 123 Walnut Street			0	Food Manufacturing	050	5,300,000	Mfg. good
CITY New York	STATE NY	ZIP 10001					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total			0		50	5,300,000	

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

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 32 Any Street			0	Food Manufacturing & Sales	142	23,533,991	Mfg. food & Sales
CITY Anytown	STATE TX	ZIP 77287					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total			0		142	23,533,991	

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 9.5
Finance

CLAIM FOR REAP CREDIT APPLIED TO GENERAL CORPORATION TAX AND BANKING CORPORATION TAX

2013

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

For CALENDAR YEAR 2013 or FISCAL YEAR beginning _____ 2013 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 TWO

Type of Business: Check one: ☐ COMMERCIAL ☐ INDUSTRIAL ☒ RETAIL

Corporation Tax year for which claim is made: Date ended: month: DECEMBER, year: 2013

EMPLOYER IDENTIFICATION NUMBER: 00 - 0000002

FEDERAL BUSINESS CODE: 311900

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 *You may not carry over the 5th preceding year's credit to next year.*	COLUMN A CARRYOVER TO CURRENT YEAR (unused credit)	COLUMN B APPLIED	COLUMN C 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: _____ X $3,000.	10.	0

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

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC-9.6

Finance

CLAIM FOR CREDIT APPLIED TO GENERAL CORPORATION TAX

2013

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

Use this form to claim:
A. the Real Estate Tax Escalation Credit
B. the Employment Opportunity Relocation costs Credit
C. the Industrial Business Zone Credit.

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

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

Print or Type ▼

Name as shown on Form NYC-3L or NYC-3A: HIDE GCT TC TWO

Date moved into New York City: 02 – 01 – 2000

Inception date of lease: – –

Former address:

EMPLOYER IDENTIFICATION NUMBER: 0 0 - 0000002

FEDERAL BUSINESS CODE: 311900

GENERAL CORPORATION TAX YEAR FOR WHICH CLAIM IS MADE. YEAR ENDED: 2013

TYPE OF BUSINESS: (✔) ☐ COMMERCIAL ☐ INDUSTRIAL ☒ RETAIL

PART I Computation of credit

1.	Real estate tax escalation credit (Section 11-604.13) (from page 2, Schedule A, line 7)	1.	300
2.	Employment opportunity relocation costs credit or IBZ credit (from page 3, Schedule B, line 6 or page 4, Schedule C, line 10)	2.	
3.	**TOTAL CREDITS CLAIMED** (add lines 1 and 2) (include on Form NYC-3L, Schedule A, line 9a or Form NYC-3A, Sch. A, line 11a)	3.	300

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

PART II Adjustments increasing federal taxable income

4.	Real estate tax escalation excluded or deducted (line 1 above) (enter on Form NYC-3L or NYC-3A, Schedule B, line 6c (see instructions))	4.	300
5.	Employment opportunity relocation costs and IBZ relocation costs excluded or deducted (line 2 above) (enter on Form NYC-3L or NYC-3A, Schedule B line 6b (see instructions))	5.	

INSTRUCTIONS FOR PARTS I AND II

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

PART I

Enter the amounts of the credits claimed in Schedules A and B on the appropriate lines (lines 1 and 2) of part I. The total credit amount claimed (line 3) is to be included on Form NYC-3L, Schedule A, line 9a or Form NYC-3A, Schedule A, line 11a.

PART II

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

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

SCHEDULE A Real estate tax escalation credit (Administrative Code Section 11-604.13)

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

A. General information

1. Number of industrial employment opportunities relocated to New York City	1.	
2. Number of commercial employment opportunities relocated to New York City	2.	10
3. **TOTAL**	3.	

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

1. *Current rent information* - for the period covered by this report, enter the following amounts if payment is required under lease:	COLUMN A	COLUMN B	COLUMN C
a. Basic rent paid or required to be paid to landlord for premises 1a.		50,000	
b. Real estate tax payments attributable to premises 1b.		500	
c. Fuel adjustment expense paid to landlord (enter in columns A and B) 1c.			
d. Maintenance expense paid to landlord (enter in columns A and B) 1d.			
e. Other amounts paid to landlord (enter in columns A and B) 1e.			

2. *Initial rent information* - Compute amounts as if the specified rent items below were paid for same number of months as covered by this report *(see instructions)*	COLUMN A	COLUMN B	COLUMN C
a. Original basic rent *(see instructions)* 2a.	50,000		
b. Original payments required for real estate taxes attributable to premises *(see instructions)* 2b.	200		
3. Increase in basic rent (line 1a less line 2a) 3.			
4. **TOTAL** column B. Add lines 1a through 1e. (enter total in columns B and C) 4.		50,500	50,500
5. **TOTAL** column A. Add lines 1c through 3. (enter total in columns A and C) 5.	50,200		50,200
6. Line 4 less line 5 6.			300
7. Enter amount claimed as real estate tax escalation credit (payment actually made during period covered by this report attributable to an increase or addition to the real estate taxes imposed on leased premises). This should be the same as amount entered on line 6 *(if not, explain on rider)* (enter on pg. 1, parts I and II, lines 1 and 4) 7.			300

INSTRUCTIONS FOR SCHEDULE A

A corporation subject to the General Corporation Tax that has relocated to leased premises in New York City from a location outside New York State and has created at least 100 industrial or commercial employment opportunities in the City is allowed a credit against the General Corporation Tax for the amount of any additional lease payments actually made to the taxpayer's landlord that are based solely and directly upon increased real estate taxes imposed upon the relocation premises. Before a taxpayer can claim the credit, the taxpayer's eligibility must be approved and certified by the Industrial and Commercial Incentive Board. The credit can be claimed annually for the length of the lease term, or for a period not to exceed ten years from the date of relocation, whichever period is shorter.

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

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

PART B, LINE 2a

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

PART B, LINE 2b

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

SCHEDULE B Employment opportunity relocation costs credit (Administrative Code Section 11-604.14)

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

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

INSTRUCTIONS FOR SCHEDULE B

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

Corporations subject to the General Corporation Tax are allowed a credit against the tax for certain costs incurred in relocating commercial or industrial employment opportunities to New York City from an area outside the State of New York. In order to be eligible for this credit, a taxpayer must relocate to the City a minimum of ten such employment opportunities. The relocation costs for which the credit may be claimed are those incurred during the tax year in connection with employment opportunities relocated to the City during the tax year.

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

(a) $300 for each commercial employment opportunity; and

(b) $500 for each industrial employment opportunity, relocated to the City from an area outside the State.

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

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

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

b) the costs incurred by the taxpayer in moving and installing machinery and equipment into the City from a location outside the State;

c) the costs of installing telephones and other communication equipment required as a result of the relocation to the City from a location outside the State;

d) the cost incurred in the purchase of office furniture and fixtures required as a result of the relocation to the City from a location outside the State; and

e) the cost of renovation of the premises to be occupied as a result of the relocation, provided, however, that such renovation costs shall be allowable only to the extent that they do not exceed seventy-five cents per square foot of the total area utilized by the taxpayer in the occupied premises.

OTHER DEFINITIONS:

a) "Employment opportunity" means the creation of a full-time position of gainful employment for an industrial or commercial employee and the actual hiring of such employee for the position.

b) "Industrial employee" means one engaged in the manufacturing or assembling of tangible goods or the processing of raw materials.

c) "Commercial employee" means one engaged in the buying, selling or otherwise providing of goods or services other than on a retail basis.

d) "Retail" means the selling or otherwise disposing of tangible goods directly to the ultimate user or consumer.

e) "Full-time position" means a position of gainful employment where the number of hours worked by the employee is not less than 30 hours during any given work week.

SCHEDULE C Industrial Business Zone Credit (Administrative Code Section 11-604.17-b)

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

PROPERTY LOCATION		
Street Address	**City & State**	**Zip Code**

2. Date(s) of relocation _____

3. Address of business operations in the Industrial Business Zone

PROPERTY LOCATION		
Street Address	**City & State**	**Zip Code**

4. Description of Business: _____

5. Number of employees working at least 35 hours per week_____**X** $1,000 **=** .....5. _____

6. Number of employees working at least 15 hours but less than 35 hours per week _____**X** 1/2 **=** _____**X** $1,000 (see instr.).....6. _____

7. Total of lines 5 and 6 .....7. _____

8. Relocation costs incurred by the taxpayer (see instructions):

a. cost of moving furniture, files, papers and office equipment.....8a. _____

b. cost of moving and installing machinery and equipment .....8b. _____

c. cost of installing telephones and other communication equipment required as a result of relocation .....8c. _____

d. Cost of floor preparation .....8d. _____

e. Other (description and cost --attach rider if needed):

_____ 8e. _____

_____ 8e. _____

9. Total (lines 8a-8e) .....9. _____

10. Lesser of line 7 and 9 or $100,000. Enter on page 1, parts I and II lines 2 and 5. .....10. _____

INSTRUCTIONS FOR SCHEDULE C

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

For purposes of this credit, the following definitions apply:

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

SPECIFIC LINE INSTRUCTIONS

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

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

Line 5:
Enter the average number of employees working not less than 35 hours per week.

Line 6:
Enter the average number of employees working more than 15 hours but less than 35 hours per week. If after multiplying by 1/2, the number is not a whole number, round down to the whole number.

Line 8:
"**Relocation costs**" means costs incurred in the relocation of the furniture, fixtures, equipment, machinery and supplies, including, but not limited to, the cost of dismantling and reassembling equipment and the cost of floor preparation necessary for the reassembly of the equipment. Relocation costs include only such costs that are incurred during the ninety-day period immediately following the commencement of the relocation to an eligible premises. Relocation costs do not include costs for structural or capital improvements or items purchased in connection with the relocation.

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-399
Finance

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 2013 **or FISCAL YEAR beginning** _____ **and ending** _____

Name (Print or Type)
HIDE GCT TC TWO

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

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** **Attach rider if necessary**

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal ACRS Deduction	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation
Food Processors	15	01-01-05	3,625,000	1,795,882	186,236	S/L	17	213,235
Packing Equipment	10	01-01-07	3,625,000	1,553,571	307,069	S/L	14	258,929
Shipping Equipment	10	01-01-09	3,625,000	1,035,714	307,269	S/L	14	258,929
Computers	5	01-01-12	3,625,000	0	669,370	S/L	7	518,907
1. Total columns D, E, F, and I			14,500,000	4,385,167	1,469,944			1,250,000

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

SCHEDULE B **Disposition adjustment for property acquired on or after January 1, 1981** **Attach rider if necessary**

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.

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total ACRS Deduction Taken	E Total NYC Depreciation Taken	F Adjustment (D *minus* E)	G 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**

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

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.

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 3A/ATT

Finance

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

2013

(For Reporting Corporations and/or situations in which Form NYC-3A/B is not required - See instructions)

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

Name of Subsidiary:	Employer Identification Number of Subsidiary:
GREE TC TWO SUB1	0 0 - 0 0 0 0 0 1 2

Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation:
HIDE GCT TC TWO	0 0 - 0 0 0 0 0 0 2

SCHEDULE C Subsidiary Capital Information

A DESCRIPTION OF SUBSIDIARY CAPITAL: LIST EACH ITEM (USE RIDER IF NECESSARY)	A: EMPLOYER IDENTIFICATION NUMBER	B % of Voting Stock Owned	C 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)
		%				%	0
							0
							0
							0
							0
							0
							0
							0
1. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) 1.							
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4 .....2.							0

SCHEDULE D Investment Capital Information

A DESCRIPTION OF INVESTMENT: 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)
Corporation X	100,000	6,294,795	1,764,023	4,530,772	38.50 %	1,744,347
						0
						0
						0
						0
						0
						0
						0
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2,3,and 4) ...1.		6,294,795	1,764,023	4,530,772		1,744,347
2. Cash - **To treat cash as investment capital, you must include it on this line (transfer to NYC-3A/B, schedule D, line 6)** ..... 2.				175,637		
3. Investment capital (total of lines 1E and 2E) ..... 3.				4,706,409		

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SCHEDULE F Salaries and Compensation of Stockholders Information

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

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received	
Alex Doe, USA, 10001	000-00-0019	TREASURER	128,917	

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

SCHEDULE G Business Location Information

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

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 458 Oak Street			0	Performing Arts	100	750	Teach dance
CITY New York	STATE NY	ZIP 10023					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total			0		100	750	

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

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 32 Any Street			0	Performing Arts	1	818	Teach dance
CITY Anytown	STATE TX	ZIP 77287					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total			0		1	818	

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC-399Z
Finance

DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

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

Name (Print or Type)
GREE TC TWO SUB1

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

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 Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation
Machinery	15	01-01-2013	4,500,000	0	1,630,000	S/L	15	300,000
1a. Total columns D, E, F, and I.....			4,500,000	0	1,630,000			300,000

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

SCHEDULE A2 **Computation of NYC deductions for current year for sport utility vehicles** **Attach rider if necessary**

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

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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)*		0

SCHEDULE C Computation of adjustments to New York City income

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

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

GENERAL INFORMATION

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

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

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 3A/ATT

Finance

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

2013

(For Reporting Corporations and/or situations in which Form NYC-3A/B is not required - See instructions)

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

Name of Subsidiary:	Employer Identification Number of Subsidiary:
ACME TC TWO SUB2	00-0000013

Name of Reporting Corporation:	Employer Identification Number of Reporting Corporation:
HIDE GCT TC TWO	00-0000002

SCHEDULE C Subsidiary Capital Information

A DESCRIPTION OF SUBSIDIARY CAPITAL LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	B % of Voting Stock Owned	C 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)
Domestic Corp	33-3333333	80.00 %	6,250,000	1,095,000	5,155,000	47.53 %	2,450,172
							0
							0
							0
							0
							0
							0
							0
1. Total Cols C, D and E (including items on rider) (transfer to NYC-3A/B, schedule C, lines 1,2,and 3) 1.			6,250,000	1,095,000	5,155,000		
2. Total Column G - Allocated subsidiary capital: Transfer this total to NYC 3A/B, schedule C, line 4 .....2.							2,450,172

SCHEDULE D Investment Capital Information

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)
Corporation Y	200,000	10,000,000	1,000,000	9,000,000	47.50 %	4,275,000
Corporation Z	500,000	9,533,130	184,849	9,348,281	89.59	8,375,125
						0
						0
						0
						0
						0
						0
1. Totals (transfer to NYC-3A/B, schedule D, lines 1, 2,3,and 4) ...1.		19,533,130	1,184,849	18,348,281		12,650,125
2. Cash - **To treat cash as investment capital, you must include it on this line (transfer to NYC-3A/B, schedule D, line 6)** ..... 2.				450,000		
3. Investment capital (total of lines 1E and 2E) ..... 3.				18,798,281		

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SCHEDULE F Salaries and Compensation of Stockholders Information

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

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

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

SCHEDULE G Business Location Information

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 768 Elm Street CITY Brooklyn STATE NY ZIP 11201	0	Sales	105	950,000	Sales
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total	0		105	950,000	

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 32 Any Street CITY Anytown STATE TX ZIP 77287	0	Crop Production	225	1,073,917	Crop Production
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total	0		225	1,073,917	

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC-399Z
Finance

DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

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

Name (Print or Type)
ACME TC TWO SUB2

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

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 Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation
Computers	5	01-01-12	10,795	2,150	3,598	S/L	5	2,150
Telephones	5	01-01-10	15,000	4,384	4,002	S/L	7	2,142
1a. Total columns D, E, F, and I.....			25,795	6,534	7,600			4,292

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

SCHEDULE A2 **Computation of NYC deductions for current year for sport utility vehicles** **Attach rider if necessary**

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

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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)*		0

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F .....**4.**	7,600	
5. Enter amount from Schedule A1, line 1a, column I .....**5.**		4,292
6a. Enter amount from Schedule A2, line 1b, Column F .....**6a.**		
6b. Enter amount from Schedule A2, line 1b, Column I .....**6b.**		
7a. Enter amount from Schedule B, line 2.....**7a.**		
7b. Enter amount from Schedule B, line 3.....**7b.**		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a .**8.**	7,600	4,292

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."

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GCT Test Case Three

Begins on the next page

Taxpayer name	ANYW GCT TC THREE
EIN	00-0000003
Primary Form	NYC-3L
Associated Form(s)	None
Attachments	None
Purpose of Test	Generic Form NYC-3L
Other Instructions	None

TEST

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-3L Finance

GENERAL CORPORATION TAX RETURN

2013

For CALENDAR YEAR 2013 or FISCAL YEAR beginning _____ 2013 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.)**

Enter 2-character special condition code, if applicable. (See instructions): A B

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

Taxpayer's Email Address: poppyseed@IFI.com

EMPLOYER IDENTIFICATION NUMBER: 0 0 - 0 0 0 0 0 0 3

BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 5 2 3 9 0 0

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

						Payment Amount
A. Payment	Amount included with Form NYC-200V or being paid electronically				A.	347,264
1.	Allocated net income (from Schedule B, line 27)	1.	38,834,479	x .0885	1.	3,436,851
2a.	Allocated capital (from Schedule E, line 14)	2a.	495,262,222	x .0015	2a.	742,893
2b.	Total allocated capital - Cooperative Housing Corps.	2b.		x .0004	2b.	
2c.	Cooperatives - enter: BORO / BLOCK / LOT					
3.	Alternative tax (see instructions) *(see page 6 for worksheet)*				3.	514,997
4.	Minimum tax (see instructions) - NYC Gross Receipts:		0		4.	25
5.	Allocated subsidiary capital (*see instructions*)	5.	0	x .00075	5.	0
6.	Tax (line 1, 2a, 2b, 3 or 4, whichever is **largest, *PLUS*** line 5)				6.	3,436,851
7.	UBT Paid Credit *(attach Form NYC-9.7)*				7.	
8a.	REAP Credit *(attach Form NYC-9.5)*				8a.	
8b.	LMREAP Credit *(attach Form NYC-9.8)*				8b.	
9a.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)				9a.	
9b.	Biotechnology Credit *(attach Form NYC-9.10)*				9b.	
10.	Net tax after credits (line 6 less total of lines 7, 8a, 8b, 9a and 9b)				10.	3,436,851
11.	First installment of estimated tax for period following that covered by this return:					
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT				11a.	
	(b) If application for extension has **not** been filed and line 10 exceeds $1,000, enter 25% of line 10				11b.	859,213
12.	Sales tax addback per Admin. Code §11-604.12(c) and 11-604.17a(c) (see instructions)				12.	
13.	Total of lines 10,11a, 11b and 12				13.	4,296,064
14.	Prepayments (from Prepayments Schedule, page 6, line G) *(see instructions)*				14.	4,000,000
15.	Balance due (line 13 less line 14)				15.	296,064
16.	Overpayment (line 14 less line 13)				16.	
17a.	Interest *(see instructions)*	17a.	50,000			
17b.	Additional charges *(see instructions)*	17b.	1,200			
17c.	Penalty for underpayment of estimated tax *(attach Form NYC-222)*	17c.				
18.	Total of lines 17a, 17b and 17c				18.	51,200
19.	Net overpayment (line 16 less line 18)				19.	
20.	Amount of line 19 to be: **(a)** Refunded - ☐ Direct deposit - *fill out line 20c* **OR** ☐ Paper check				20a.	
	(b) Credited to 2014 estimated tax				20b.	
20c.	Routing Number / Account Number / ACCOUNT TYPE Checking ☐ Savings ☐					
21.	**TOTAL REMITTANCE DUE** *(see instructions)* Enter payment amount on line A above				21.	347,264

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MAKE REMITTANCE PAYABLE TO: NYC DEPARTMENT OF FINANCE (SEE PAGE 7 FOR MAILING INSTRUCTIONS)

NYC-3L - 2013

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

21a.	Issuer's allocation percentage (from Schedule E, line 15)	21a.	71.79%
22.	NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1. **THIS LINE MUST BE COMPLETED** *(see instr.)*	22.	0
23.	Federal return filed: ☒ 1120 ☐ 1120C ☐ 1120S ☐ 1120F ☐ 1120-RIC ☐ 1120-REIT ☐ 1120H		
24.	Gross receipts or sales from federal return	24.	0
25.	EIN of Parent Corporation		
26.	Total assets from federal return	26.	250,306,361
27.	EIN of Common Parent Corporation		
28.	Compensation of stockholders (from Sched. F, line 1)	28.	0
29.	Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 100%	29.	100.00%

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax		400,000
B. Payment with Declaration, Form NYC-400 (1)	03/15/2013	1,500,000
C. Payment with Notice of Estimated Tax Due (2)	06/15/2013	2,100,000
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 14)		4,000,000

Alternative Tax Worksheet

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

Net income/loss (See instructions)		1. $	38,834,479
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instr.)		2. $	0
Total (line 1 plus line 2)		3. $	38,834,479
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. $	38,794,479
15% of net amount (line 5 x 15%)		6. $	5,819,172
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. $	0
Business income to be allocated (line 6 minus line 7)		8. $	5,819,172
Allocated investment income (line 7 x investment allocation % from Schedule. D, line 2F)	0.00%	9. $	0
Allocated business income (line 8 x business allocation % from Schedule H, line 5)	100.00%	10. $	5,819,172
Taxable net income (line 9 plus line 10)		11. $	5,819,172
Tax rate		12.	8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3		13. $	514,997

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SCHEDULE B Computation and Allocation of Entire Net Income

1.	Federal taxable income before net operating loss deduction and special deductions *(see instructions)*	1.	43,714,092
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.	120,387
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.	
5b.	NYC General Corporation Tax deducted on federal return *(see instructions)*	5b.	
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.	
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.	43,834,479
9a.	Dividends from subsidiary capital *(itemize on rider) (see instr.)*	9a.	5,000,000
9b.	Interest from subsidiary capital *(itemize on rider) (see instructions)*	9b.	
9c.	Gains from subsidiary capital	9c.	
10.	50% of dividends from nonsubsidiary corporations *(see instructions)*	10.	
11.	New York City net operating loss deduction *(attach Form NYC-NOLD-GCT) (see instr.)*	11.	
12.	Gain on sale of certain property acquired prior to 1/1/66 *(see instructions)*	12.	
13.	NYC and NYS tax refunds included in Sch. B, line 8 *(see instructions)*	13.	
14.	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.	
17.	Other deductions: *(see instructions) (attach rider)*	17.	
18.	Total deductions (add lines 9a through 17)	18.	5,000,000
19.	Entire net income (line 8 less line 18) *(see instructions)*	19.	38,834,479
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.	
	(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.	
	(f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions)	21f.	
	(g) Balance (subtract line 21f from line 21e)	21g.	
	(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.	
23b.	Investment income to be allocated *(see instructions)*	23b.	
24.	Business income to be allocated (line 19 or line 20 less line 23b)	24.	38,834,479
25.	Allocated investment income (line 23b multiplied by: 0.00 % - Schedule D, line 2) *(see instr.)*	25.	
26.	Allocated business income (line 24 multiplied by: 100.00 % - Schedule H, line 5)	26.	38,834,479
27.	Total allocated net income (line 25 plus line 26 (enter at Schedule A, line 1))	27.	38,834,479

S CORPORATIONS
see instructions
for line 1

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ATTACH ALL PAGES OF FEDERAL RETURN

SCHEDULE C Subsidiary Capital and Allocation

A DESCRIPTION OF SUBSIDIARY CAPITAL: LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	B % of Voting Stock Owned	C 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)
Foreign Finance Corp	n/a	90.00%	194,635,081	0	194,635,081	0.00%	0
							0
							0
							0
1. Total Cols C, D and E (including items on rider) 1.			194,635,081	0	194,635,081		
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 5 ....2.							0

SCHEDULE D Investment Capital and Allocation

A DESCRIPTION OF INVESTMENT: LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	B No. of Shares or Amount of Securities	C Average Value	D Liabilities Directly or Indirectly Attributable to Investment Capital	E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	G Value Allocated to NYC (column E x column F)	H Gross Income from Investment
					%	0	
						0	
						0	
						0	
1. Totals (including items on rider) 1.						0	
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point)..... 2.					0.00%		
3. Cash - (To treat cash as investment capital, you must include it on this line.) ..... 3.							
4. Investment capital (total of lines 1E and 3E - enter on Schedule E, line 10) ..... 4.							

SCHEDULE E Computation and Allocation of Capital

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

☒ - Annually ☐ - Semi-annually ☐ - Quarterly

☐ - Monthly ☐ - Weekly ☐ - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1. Total assets from federal return	139,488,245	250,306,361	1.	194,897,303
2. Real property and marketable securities included in line 1	100,000,000	110,000,000	2.	105,000,000
3. Subtract line 2 from line 1			3.	89,897,303
4. Real property and marketable securities at **fair market value**	500,000,000	700,000,000	4.	600,000,000
5. Adjusted total assets (add lines 3 and 4)			5.	689,897,303
6. Total liabilities *(see instructions)*	0	0	6.	0
7. Total capital (column C, line 5 less column C, line 6)			7.	689,897,303
8. Subsidiary capital (Schedule C, column E, line 1)			8.	194,635,081
9. Business and investment capital (line 7 less line 8) *(see instructions)*.....			9.	495,262,222
10. Investment capital (Schedule D, line 4) *(see instructions)*			10.	0
11. Business capital (line 9 less line 10)			11.	495,262,222
12. Allocated investment capital (line 10 x 0.00 % from Schedule D, line 2)			12.	0
13. Allocated business capital (line 11 x 100.00 % from Schedule H, line 5)			13.	495,262,222
14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b)			14.	495,262,222
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.	71.79 %

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")

1. Total, including any amount on rider. (Enter on Schedule A, line 28) 1. 0

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

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total ➤					

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total ➤					

SCHEDULE H Business Allocation - see instructions before completing this schedule

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

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE		
1a.	Real estate owned ..... 1a.			1a.		
1b.	Real estate rented - multiply by 8 *(see instr.)* (*attach rider)* ..... 1b.			1b.		
1c.	Inventories owned ..... 1c.			1c.		
1d.	Tangible personal property owned *(see instructions)* ..... 1d.			1d.		
1e.	Tangible personal property rented - multiply by 8 *(see instr.)* ..... 1e.			1e.		
1f.	Total ..... 1f.			1f.		
1g.	Percentage in New York City (column A divided by column B) ..... 1g.				0.0000	%
1h.	Multiply line 1g by 16.5 ..... 1h.				0.0000	
	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.			2c.		
2d.	Rentals of property ..... 2d.			2d.		
2e.	Royalties ..... 2e.			2e.		
2f.	Other business receipts ..... 2f.			2f.		
2g.	Total ..... 2g.			2g.		
2h.	Percentage in New York City (col. A of line 2g divided by col. B) ..... 2h.				0.0000	%
2i.	Multiply line 2h by 67 ..... 2i.				0.0000	
3a.	Wages, salaries and other compensation of employees, except general executive officers *(see instructions)* ... 3a.			3a.		
3b.	Percentage in New York City (column A divided by column B) ..... 3b.				0.0000	%
3c.	Multiply line 3b by 16.5 ..... 3c.				0.0000	
	Weighted Factor Allocation					
4a.	Add lines 1h, 2i and 3c ..... 4a.				0.0000	
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.					%
	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.				100.00	%

SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels

Part 1 Business allocation for aviation corporations

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

Part 2 Business allocation for corporations operating vessels in foreign commerce

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

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

1a. New York City principal business activity Investments

1b. Other significant business activities *(attach schedule, see instructions)* _____

2. Trade name of reporting corporation, if different from name entered on page 1 _____

3. Is this corporation included in a consolidated federal return? ☐ YES ☒ NO

If "YES", give parent's name _____ EIN _____ enter here and on page 1, line 25

4. Is this corporation a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? ☐ YES ☒ NO

If "YES", give common parent corporation's name, if any _____ EIN _____ enter here and on page 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.:_____ MMDDYY End.:_____ MMDDYY

☐ New York State Department of Taxation and Finance State period(s): Beg.:_____ MMDDYY End.:_____ 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

Please enter Employer Identification Number 00-0000003 and Account ID 3334444

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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.	43,834,479	
2. Interest income	2.		
3. Capital gain net income	3.		
4. Other income	4.		
5. Total income	5.	43,834,479	
6. Bad debts	6.		
7. Interest expense	7.		
8. Other deductions	8.	120,387	
9. Total deductions	9.	120,387	
10. Net operating loss deduction	10.		

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

Firm's Email Address:

SIGN HERE: Signature of officer | Title | Date 03-17-2014

Preparer's Social Security Number or PTIN: P87-00-1111

PREPARER'S USE ONLY → Preparer's signature | Preparer's printed name Johnny Appleseed | Check if self-employed ✔ ☐ | Date 02-17-2014

Firm's Employer Identification Number: 11-0000099

Applesees Brothers CPAs | 123 Some Street, New York , NY | 10006

▲ Firm's name (or yours, if self-employed) ▲ Address ▲ Zip Code

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return.
Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank.
To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.
The due date for the calendar year 2013 return is on or before March 17, 2014.
For fiscal years beginning in 2013, file on or before the 15th day of the 3rd month following the close of the fiscal year.

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

REMITTANCES
PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/FINANCE
OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646
NEW YORK, NY 10008-3646

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

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GCT Test Case Four

Begins on the next page

Taxpayer name	GREA GCT TC FOUR
EIN	00-0000006
Primary Form	NYC 3L
Associated Form(s)	NYC-9.7, NYC-9.8, NYC-9.10, NYC-399, NYC-S-CORP-ATT
Attachments	None
Purpose of Test	S Corp data converted to C Corp data for NYC Calculate Business Allocation Percentage and complete all related missing lines. Form NYC-3L with credit forms
Other Instructions	If you do not support one or more of the credit forms, you may submit this test case leaving the lines for the unsupported forms blank and calculate all following lines on Page 1. If you do not support the NYC-399, you may substitute an NYC-399Z

TEST

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-3L Finance

GENERAL CORPORATION TAX RETURN

2013

For CALENDAR YEAR 2013 or FISCAL YEAR beginning _____ 2013 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.)**

Enter 2-character special condition code, if applicable. (See instructions): ☐☐

Name	GREA GCT TC FOUR
In Care Of	
Address (number and street)	36 ANY STREET
City and State	BOOMTOWN, CA
Zip Code	90062
Business Telephone Number	703-555-1515
Date business began in NYC	01/01/1990

Taxpayer's Email Address: carmensandiego@greatatomic.com

EMPLOYER IDENTIFICATION NUMBER: 00 - 0000006

BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 325100

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

					Payment Amount
A. Payment	Amount included with Form NYC-200V or being paid electronically			A.	
1.	Allocated net income (from Schedule B, line 27)	1.	[redacted]	x .0885 1.	[redacted]
2a.	Allocated capital (from Schedule E, line 14)	2a.	[redacted]	x .0015 2a.	[redacted]
2b.	Total allocated capital - Cooperative Housing Corps.	2b.		x .0004 2b.	
2c.	Cooperatives - enter: BORO	BLOCK	LOT		
3.	Alternative tax (see instructions) *(see page 6 for worksheet)*			3.	[redacted]
4.	Minimum tax (see instructions) - NYC Gross Receipts:		500,000	4.	175
5.	Allocated subsidiary capital (*see instructions*)	5.		x .00075 5.	0
6.	Tax (line 1, 2a, 2b, 3 or 4, whichever is **largest, *PLUS*** line 5)			6.	[redacted]
7.	UBT Paid Credit *(attach Form NYC-9.7)*			7.	1,337
8a.	REAP Credit *(attach Form NYC-9.5)*			8a.	
8b.	LMREAP Credit *(attach Form NYC-9.8)*			8b.	540
9a.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)			9a.	
9b.	Biotechnology Credit *(attach Form NYC-9.10)*			9b.	1,500
10.	Net tax after credits (line 6 less total of lines 7, 8a, 8b, 9a and 9b)			10.	[redacted]
11.	First installment of estimated tax for period following that covered by this return:				
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT			11a.	
	(b) If application for extension has **not** been filed and line 10 exceeds $1,000, enter 25% of line 10			11b.	[redacted]
12.	Sales tax addback per Admin. Code §11-604.12(c) and 11-604.17a(c) (see instructions)			12.	
13.	Total of lines 10,11a, 11b and 12			13.	[redacted]
14.	Prepayments (from Prepayments Schedule, page 6, line G) *(see instructions)*			14.	1,300
15.	Balance due (line 13 less line 14)			15.	0
16.	Overpayment (line 14 less line 13)			16.	[redacted]
17a.	Interest *(see instructions)*	17a.			
17b.	Additional charges *(see instructions)*	17b.			
17c.	Penalty for underpayment of estimated tax *(attach Form NYC-222)*	17c.			
18.	Total of lines 17a, 17b and 17c			18.	0
19.	Net overpayment (line 16 less line 18)			19.	[redacted]
20.	Amount of line 19 to be: **(a)** Refunded - ☒ Direct deposit - *fill out line 20c* **OR** ☐ Paper check			20a.	[redacted]
	(b) Credited to 2014 estimated tax			20b.	
20c.	Routing Number 021000021	Account Number 23764-123	ACCOUNT TYPE Checking ☒ Savings ☐		
21.	**TOTAL REMITTANCE DUE** *(see instructions)* Enter payment amount on line A above			21.	

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MAKE REMITTANCE PAYABLE TO: NYC DEPARTMENT OF FINANCE (SEE PAGE 7 FOR MAILING INSTRUCTIONS)

SCHEDULE A - Continued

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

21a.	Issuer's allocation percentage (from Schedule E, line 15)	21a.	[redacted]%
22.	NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1. **THIS LINE MUST BE COMPLETED** *(see instr.)*	22.	50,000
23.	Federal return filed: ☐ 1120 ☐ 1120C ☒ 1120S ☐ 1120F ☐ 1120-RIC ☐ 1120-REIT ☐ 1120H		
24.	Gross receipts or sales from federal return	24.	1,124,560
25.	EIN of Parent Corporation		
26.	Total assets from federal return	26.	498,034
27.	EIN of Common Parent Corporation		
28.	Compensation of stockholders (from Sched. F, line 1)	28.	34,973
29.	Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 100%	29.	[redacted]%

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)	06/15/2012	300
C. Payment with Notice of Estimated Tax Due (2)	09/15/2012	250
D. Payment with Notice of Estimated Tax Due (3)	12/15/2012	750
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)		1,300

Alternative Tax Worksheet

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

Net income/loss (See instructions)	1. $	86,751
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instr.)	2. $	34,973
Total (line 1 plus line 2)	3. $	121,724
Statutory exclusion - Enter $40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return)	4. $	40,000
Net amount (line 3 minus line 4)	5. $	81,724
15% of net amount (line 5 x 15%)	6. $	12,259
Investment income to be allocated (amount on Schedule B, line 23b x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.)	7. $	
Business income to be allocated (line 6 minus line 7)	8. $	12,259
Allocated investment income (line 7 x investment allocation % from Schedule. D, line 2F) %	9. $	
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]

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SCHEDULE B Computation and Allocation of Entire Net Income

1.	Federal taxable income before net operating loss deduction and special deductions *(see instructions)*	1.	78,264
2.	Interest on federal, state, municipal and other obligations not included in line 1 above *(see instructions)*	2.	
3.	Deductions directly attributable to subsidiary capital *(attach list) (see instructions)*	3.	
4.	Deductions indirectly attributable to subsidiary capital *(attach list) (see instructions)*	4.	
5a.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (attach rider) (see instr.)	5a.	5,218
5b.	NYC General Corporation Tax deducted on federal return *(see instructions)*	5b.	3,000
6.	New York City adjustments relating to *(see instructions)*:		
	(a) 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.	1,019
7.	Additions:		
	(a) Payment for use of intangibles	7a.	
	(b) Domestic Production Activities Deduction *(see instructions)*	7b.	
	(c) Other *(see instructions) (attach rider)*	7c.	
8.	Total additions (add lines 1 through 7c)	8.	87,501

9a.	Dividends from subsidiary capital *(itemize on rider) (see instr.)*	9a.	
9b.	Interest from subsidiary capital *(itemize on rider) (see instructions)*	9b.	
9c.	Gains from subsidiary capital	9c.	
10.	50% of dividends from nonsubsidiary corporations *(see instructions)*	10.	
11.	New York City net operating loss deduction *(attach Form NYC-NOLD-GCT) (see instr.)*	11.	
12.	Gain on sale of certain property acquired prior to 1/1/66 *(see instructions)*	12.	
13.	NYC and NYS tax refunds included in Sch. B, line 8 *(see instructions)*	13.	
14.	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.	750
17.	Other deductions: *(see instructions) (attach rider)*	17.	

S CORPORATIONS
see instructions
for line 1

18.	Total deductions (add lines 9a through 17)	18.	750
19.	Entire net income (line 8 less line 18) *(see instructions)*	19.	86,751
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.	
	(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.	
	(f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions)	21f.	
	(g) Balance (subtract line 21f from line 21e)	21g.	
	(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.	
23b.	Investment income to be allocated *(see instructions)*	23b.	
24.	Business income to be allocated (line 19 or line 20 less line 23b)	24.	86,751
25.	Allocated investment income (line 23b multiplied by:_____% - Schedule D, line 2) *(see instr.)*	25.	
26.	Allocated business income (line 24 multiplied by:_____% - Schedule H, line 5)	26.	[redacted]
27.	Total allocated net income (line 25 plus line 26 (enter at Schedule A, line 1))	27.	[redacted]

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ATTACH ALL PAGES OF FEDERAL RETURN

SCHEDULE C Subsidiary Capital and Allocation

A DESCRIPTION OF SUBSIDIARY CAPITAL: LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	B % of Voting Stock Owned	C 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)
		%				%	0
							0
							0
							0
1. Total Cols C, D and E (including items on rider) 1.							
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 5 ....2.							0

SCHEDULE D Investment Capital and Allocation

A DESCRIPTION OF INVESTMENT: LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	B No. of Shares or Amount of Securities	C Average Value	D Liabilities Directly or Indirectly Attributable to Investment Capital	E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	G Value Allocated to NYC (column E x column F)	H Gross Income from Investment
					%	0	
						0	
						0	
						0	
1. Totals (including items on rider) 1.						0	
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point)..... 2.					%		
3. Cash - (To treat cash as investment capital, you must include it on this line.) ..... 3.							
4. Investment capital (total of lines 1E and 3E - enter on Schedule E, line 10) ..... 4.							

SCHEDULE E Computation and Allocation of Capital

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

☒ - Annually ☐ - Semi-annually ☐ - Quarterly

☐ - Monthly ☐ - Weekly ☐ - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1. Total assets from federal return	163,333	498,034	1.	330,684
2. Real property and marketable securities included in line 1			2.	
3. Subtract line 2 from line 1			3.	330,684
4. Real property and marketable securities at **fair market value**			4.	
5. Adjusted total assets (add lines 3 and 4)			5.	330,684
6. Total liabilities *(see instructions)*	66,526	363,874	6.	215,200
7. Total capital (column C, line 5 less column C, line 6)			7.	115,484
8. Subsidiary capital (Schedule C, column E, line 1)			8.	
9. Business and investment capital (line 7 less line 8) *(see instructions)*.....			9.	115,484
10. Investment capital (Schedule D, line 4) *(see instructions)*			10.	0
11. Business capital (line 9 less line 10)			11.	115,484
12. Allocated investment capital (line 10 **x** _____% from Schedule D, line 2)			12.	
13. Allocated business capital (line 11 **x** _____[redacted]% from Schedule H, line 5)			13.	[redacted]
14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b)			14.	[redacted]
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.	[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")
JANE DOE, USA, 10048	987-65-4321	PRESIDENT	34,973

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

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

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 100 Elm Street; CITY New York; STATE NY; ZIP 10001	50,000	Design	1	60,000	Design
NUMBER AND STREET; CITY; STATE; ZIP					
NUMBER AND STREET; CITY; STATE; ZIP					
NUMBER AND STREET; CITY; STATE; ZIP					
Total ➤	50,000		1	60,000	

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 36 Any Street; CITY Boomtown; STATE CA; ZIP 90062	106,855	Sales	3	40,531	Sales
NUMBER AND STREET; CITY; STATE; ZIP					
NUMBER AND STREET; CITY; STATE; ZIP					
NUMBER AND STREET; CITY; STATE; ZIP					
Total ➤	106,855		3	**40,531**	

SCHEDULE H Business Allocation - see instructions before completing this schedule

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

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1a. Real estate owned	1a.		1a.		
1b. Real estate rented - multiply by 8 *(see instr.)* (*attach rider)*	1b.	400,000	1b.	1,254,840	
1c. Inventories owned	1c.		1c.		
1d. Tangible personal property owned *(see instructions)*	1d.	20,000	1d.	28,683	
1e. Tangible personal property rented - multiply by 8 *(see instr.)*	1e.		1e.		
1f. Total	1f.	420,000	1f.	1,283,523	
1g. Percentage in New York City (column A divided by column B)	1g.		1g.	[redacted]	%
1h. Multiply line 1g by 16.5	1h.		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.	500,000			
2b. All sales of tangible personal property			2b.	1,124,560	
2c. Services performed	2c.		2c.		
2d. Rentals of property	2d.		2d.		
2e. Royalties	2e.		2e.		
2f. Other business receipts	2f.		2f.		
2g. Total	2g.	500,000	2g.	1,124,560	
2h. Percentage in New York City (col. A of line 2g divided by col. B)	2h.		2h.	[redacted]	%
2i. Multiply line 2h by 67	2i.		2i.	[redacted]	
3a. Wages, salaries and other compensation of employees, except general executive officers *(see instructions)*	3a.	60,000	3a.	100,531	
3b. Percentage in New York City (column A divided by column B)	3b.		3b.	[redacted]	%
3c. Multiply line 3b by 16.5	3c.		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.		0.00 %

Part 2 Business allocation for corporations operating vessels in foreign commerce

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

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

1a. New York City principal business activity Design

1b. Other significant business activities *(attach schedule, see instructions)* _____

2. Trade name of reporting corporation, if different from name entered on page 1 _____

3. Is this corporation included in a consolidated federal return? ☐ YES ☒ NO

If "YES", give parent's name _____ EIN _____ enter here and on page 1, line 25

4. Is this corporation a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? ☐ YES ☒ NO

If "YES", give common parent corporation's name, if any _____ EIN _____ enter here and on page 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.: 01/01/10 (MMDDYY) End.: 12/31/12 (MMDDYY)

☐ New York State Department of Taxation and Finance State period(s): Beg.: _____ (MMDDYY) End.: _____ (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: 2

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

Please enter Employer Identification Number 00-0000006 and Account ID 7777778

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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. Interest income	2.		
3. Capital gain net income	3.	5,179	
4. Other income	4.	4,860	
5. Total income	5.	465,234	
6. Bad debts	6.		
7. Interest expense	7.	13,220	
8. Other deductions	8.	58,856	
9. Total deductions	9.	378,232	
10. Net operating loss deduction	10.		

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

Firm's Email Address:

SIGN HERE: Signature of officer | Title | Date 01/24/2014

Preparer's Social Security Number or PTIN: P87-00-1111

PREPARER'S USE ONLY → Preparer's signature | Preparer's printed name Jphnny Appleseed | Check if self-employed ☐ | Date 01-20-2014

Firm's Employer Identification Number: 13-0000003

Appleseed Brothers CPAs | 123 Some Street, New York, NY | 10006

▲ Firm's name (or yours, if self-employed) ▲ Address ▲ Zip Code

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return.
Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank.
To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.
The due date for the calendar year 2013 return is on or before March 17, 2014.
For fiscal years beginning in 2013, file on or before the 15th day of the 3rd month following the close of the fiscal year.

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

REMITTANCES
PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/FINANCE
OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646
NEW YORK, NY 10008-3646

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

30271391

NEW YORK CITY DEPARTMENT OF FINANCE

NYC Finance -ATT-S-CORP

CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS

2013

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

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

SPECIFIC LINE INSTRUCTIONS

PART I

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

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

Line 11 - Subtract Line 10 from Line 9.

PART II

Line 19 - If the Domestic Production Activities Deduction has been taken on the corporate level, do not include it on line 19, but enter it on Part II Line 20.

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

PART III

Line 22 - Federal Taxable Income: Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-3L or form NYC-4S, or on Schedule B2, Line 1 of your form NYC-4SEZ. For members of a Combined Group included in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1.

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

Name as shown on NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ: GREA GCT TC FOUR

EMPLOYER IDENTIFICATION NUMBER: 00-0000006

PART I - ADDITIONS TO ORDINARY BUSINESS INCOME

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

PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME

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

15.	Section 179 deduction	Schedule K, Line 11	15.	11,463
16.	Contributions	Schedule K, Line 12a	16.	
17.	Investment interest expense	Schedule K, Line 12b	17.	
18.	Section 59(e)(2) expenditures	Schedule K, Line 12c(2)	18.	
19.	Other deductions (do not include Domestic Productions Activities Deduction)	See Instructions	19.	
20.	Domestic Production Activities Deduction (If deducted at corporate level)	See Instructions	20.	
21.	**TOTAL DEDUCTIONS (Sum of lines 15 through 20)**		21.	11,463

PART III - CALCULATION OF FEDERAL TAXABLE INCOME

22.	**Federal Taxable Income**	See Instructions	22.	78,264

NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 9.7
Finance

UBT PAID CREDIT

GENERAL CORPORATION TAXPAYERS

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

2013

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

▼ Name as shown on NYC-3L or NYC-3A	EMPLOYER IDENTIFICATION NUMBER
GREA GCT TC FOUR	0 0 - 0 0 0 0 0 0 6

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.	1,337
1b. Enter amount from Schedule C, line 9	1b.	
1c. Total of 1a and 1b.	1c.	1,337
▼ 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.	3,458
3. Multiply line 2 by 4/8.85	3.	1,563
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.	1,337
▼ 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)	EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP
PARTNERSHIP 2013 A-FOUR	4 4 - 4 4 4 4 4 4 4

1. Unincorporated business tax paid by distributing partnership (from Form NYC-204, Sch. A, line 25)	1.	5,000
2. Credits taken by distributing partnership on its own return (from Form NYC-204, Schedule A, lines 22 and 24a through 24d) *(see instructions)*	2.	200
3. Total of lines 1 and 2	3.	5,200
4. Your distributive share percentage with respect to the distributing partnership (from distributing partnership's Form NYC-204, Schedule C. Attach copy)	4.	50
5. Multiply line 3 by the percentage on line 4	5.	2,600
6. Tax from Form NYC-3L or NYC-3A, Schedule A, line 1 (modified if necessary - *see instr.*)	6.	3,458
7. Tax from pro forma Form NYC-3L or NYC-3A, Schedule A, line 1 *(see instructions)*	7.	500
8. Subtract line 7 from line 6	8.	2,958
9. Multiply line 8 by 4/8.85 *(see instructions)*	9.	1,337
10. Enter lesser of line 5 and line 9	10.	1,337

SCHEDULE C

COMPLETE SCHEDULE C IF YOU HAVE UBT PAID CREDITS FROM PRECEDING YEARS THAT YOU MAY CARRY FORWARD TO 2013

APPLICABLE YEAR	COLUMN A Credit Available in 2013	COLUMN B	COLUMN C Credit Carryforward to 2014. 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.			

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC - 9.8

Finance

CLAIM FOR LOWER MANHATTAN RELOCATION EMPLOYMENT ASSISTANCE PROGRAM (LMREAP) CREDIT APPLIED TO GENERAL CORPORATION TAX AND BANKING CORPORATION TAX

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

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

▼ Print or Type

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

Type of Business: (check one) [X] COMMERCIAL [ ] INDUSTRIAL [ ] RETAIL

Corporation tax year for which claim is made. Date ended: 06 (MONTH) 2013 (YEAR)

EMPLOYER IDENTIFICATION NUMBER: 0 0 - 0 0 0 0 0 0 6

FEDERAL BUSINESS CODE: 3 2 5 1 0 0

Form NYC-9.8 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 LMREAP credit.

Lower Manhattan Relocation and Employment Assistance Program (LMREAP) Credit

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

REFUNDABLE CREDIT APPLIED AGAINST GENERAL CORPORATION TAX OR BANKING CORPORATION TAX

1. COMPUTATION OF REFUNDABLE CREDIT
Number of eligible aggregate employment shares: .18 X $3,000. ..... 1. 540

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

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

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

2. Current year's tax, including sales tax addback if applicable less the UBT Paid Credit and the REAP Credit (see instr.) ..... 2.
3. Computation of current year's credit:
(number of eligible aggregate employment shares: _____ X $3,000 ..... 3.
4. If line 3 is greater than line 2, enter the difference and skip lines 5 through 8.
Transfer amount on line 2 to line 10 ..... 4.
5. If line 3 is less than line 2, enter the difference. Complete carryover schedule below ..... 5.
6. Total carryover credits from prior taxable years (line 9f, column A below) ..... 6.
7. Amount of carryover credit that may be carried over to the current year.
Enter lesser of line 5 or line 6 ..... 7.
8. Total allowable credit for current year. Sum of the current year credit plus the applicable carryover from prior years. Add lines 3 and 7. Go to line 10 ..... 8.

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

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

CREDIT

11. Line 1or line 10. Transfer amount to Form NYC-3L, Sch. A, line 8b; Form NYC-3A, Sch. A, line 10b; Form NYC-1, Sch. A, line 7b or Form NYC-1A, Sch. A, line 9b; 11. 540

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NEW YORK CITY DEPARTMENT OF FINANCE

NYC-9.10
Finance

CLAIM FOR BIOTECHNOLOGY CREDIT

2013

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

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

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

Print or Type:

Name as shown on NYC-3L or NYC-3A: GREA GCT TC FOUR

Corporation tax year for which claim is made. Date ended: 12 (MONTH) 2013 (YEAR)

EMPLOYER IDENTIFICATION NUMBER: 0 0 - 0 0 0 0 0 0 6

FEDERAL BUSINESS CODE: 3 2 5 1 0 0

COMPUTATION OF CREDIT

1. Available Credit.	1.	1,500
2. Enter your General Corporation Tax from Form NYC-3L, line 6 or Form NYC-3A, line 8.	2.	3,458
3. Tax Credits claimed before Biotechnology Credit.	3.	1,877
4. Subtract line 3 from line 2.	4.	1,581
5. Enter the fixed dollar minimum tax (from line 4 of Form NYC-3L or the sum of lines 4 and 7 of Form NYC-3A).	5.	175
6. Limitation - Subtract line 5 from line 4. If line 5 is greater than line 4, enter "0" on line 6.	6.	1,406
7. Enter the lesser of line 2 and line 6. This is your credit.	7.	1,406
8. Amount of unused credit to be refunded or credited (line 1 less line 7).	8.	94
9. Add lines 7 and 8 and transfer the total to line 9b of your Form NYC-3L or line 11b of your Form NYC-3A	9.	1,500

INSTRUCTIONS

GENERAL INFORMATION

Local Law 67 of 2009 as amended, added section 11-604(21) to the Ad. Code, which provides a new biotechnology credit for tax years 2010 through 2015 to certain qualified emerging technology companies for certain costs and expenses incurred.

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

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

The Certificate of Tax Credit covering expenses incurred in calendar year 2013 will indicate the credit available for the tax year that includes December 31, 2013.

Example: Taxpayer A files on a fiscal year basis with a tax year beginning April 1, 2013 and ending March 31, 2014. A Certificate of Tax Credit issued on or before February 18, 2014 will indicate the credit that may be claimed on the return covering the tax year ending March 31, 2014.

SPECIFIC LINE INSTRUCTIONS

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

Line 3 - Enter the total amount of credits claimed on lines 7, 8a, 8b and 9a of Form NYC-3L or Lines 9, 10a, 10b and 11a of Form NYC-3A.

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-399
Finance

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 2013 **or FISCAL YEAR beginning** _____ **and ending** _____

Name (Print or Type)
GREA GCT TC FOUR

▲ Federal Form 4562 must accompany this form.
▲ This schedule must be attached to your applicable New York City tax return.
▲ See instructions on back.

EMPLOYER IDENTIFICATION NUMBER
0 0 - 0 0 0 0 0 0 6

OR

SOCIAL SECURITY NUMBER
___ - __ - ____

SCHEDULE A **Computation of allowable New York City depreciation for current year** **Attach rider if necessary**

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal ACRS Deduction	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation
Furniture	5	06-30-10	3,750	1,875	1,019	S/L	5	750
1. Total columns D, E, F, and I			3,750	1,875	1,019			750

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

SCHEDULE B **Disposition adjustment for property acquired on or after January 1, 1981** **Attach rider if necessary**

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.

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total ACRS Deduction Taken	E Total NYC Depreciation Taken	F Adjustment (D *minus* E)	G 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**

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

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.

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GCT Test Case Five

Begins on the next page

Taxpayer name	TREE GCT TC FIVE
EIN	00-0000009
Primary Form	NYC 3L
Associated Form(s)	NYC-S-CORP-ATT, NYC-NOLD-GCT, NYC-399Z
Attachments	None
Purpose of Test	Conversion of S Corp to C Corp using NYC-ATT-S-CORP Business allocation using two factors Net Operating Loss Deduction and Net Operating Loss Deduction apportioned to investment income
Other Instructions	None

TEST

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-3L Finance

GENERAL CORPORATION TAX RETURN

2013

For CALENDAR YEAR 2013 or FISCAL YEAR beginning _____ 2013 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.)**

Enter 2-character special condition code, if applicable. (See instructions): ☐☐

Name	TREE GCT TC FIVE
In Care Of	
Address (number and street)	39 ANY STREET
City and State	ANYTOWN, OK
Zip Code	74002
Business Telephone Number	301-555-1212
Date business began in NYC	05/31/1999

Taxpayer's Email Address: talbertoaks@treefixr.com

EMPLOYER IDENTIFICATION NUMBER: 00 - 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.

						Payment Amount
A. Payment	Amount included with Form NYC-200V or being paid electronically				A.	966,580
1.	Allocated net income (from Schedule B, line 27)	1.	15,043,943	x .0885	1.	1,331,389
2a.	Allocated capital (from Schedule E, line 14)	2a.	53,491,639	x .0015	2a.	80,237
2b.	Total allocated capital - Cooperative Housing Corps.	2b.		x .0004	2b.	0
2c.	Cooperatives - enter: BORO / BLOCK / LOT					
3.	Alternative tax (see instructions) *(see page 6 for worksheet)*				3.	255,325
4.	Minimum tax (see instructions) - NYC Gross Receipts:		0		4.	25
5.	Allocated subsidiary capital (*see instructions*)	5.	2,500,000	x .00075	5.	1,875
6.	Tax (line 1, 2a, 2b, 3 or 4, whichever is **largest, *PLUS*** line 5)				6.	1,333,264
7.	UBT Paid Credit *(attach Form NYC-9.7)*				7.	
8a.	REAP Credit *(attach Form NYC-9.5)*				8a.	
8b.	LMREAP Credit *(attach Form NYC-9.8)*				8b.	
9a.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)				9a.	
9b.	Biotechnology Credit *(attach Form NYC-9.10)*				9b.	
10.	Net tax after credits (line 6 less total of lines 7, 8a, 8b, 9a and 9b)				10.	1,333,264
11.	First installment of estimated tax for period following that covered by this return:					
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT				11a.	
	(b) If application for extension has **not** been filed and line 10 exceeds $1,000, enter 25% of line 10				11b.	333,316
12.	Sales tax addback per Admin. Code §11-604.12(c) and 11-604.17a(c) (see instructions)				12.	
13.	Total of lines 10,11a, 11b and 12				13.	1,666,580
14.	Prepayments (from Prepayments Schedule, page 6, line G) *(see instructions)*				14.	700,000
15.	Balance due (line 13 less line 14)				15.	966,580
16.	Overpayment (line 14 less line 13)				16.	
17a.	Interest *(see instructions)*	17a.				
17b.	Additional charges *(see instructions)*	17b.				
17c.	Penalty for underpayment of estimated tax *(attach Form NYC-222)*	17c.				
18.	Total of lines 17a, 17b and 17c				18.	0
19.	Net overpayment (line 16 less line 18)				19.	
20.	Amount of line 19 to be: **(a)** Refunded - ☐ Direct deposit - *fill out line 20c* **OR** ☐ Paper check				20a.	
	(b) Credited to 2014 estimated tax				20b.	
20c.	Routing Number / Account Number / ACCOUNT TYPE Checking ☐ Savings ☐					
21.	**TOTAL REMITTANCE DUE** *(see instructions)* Enter payment amount on line A above				21.	966,580

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MAKE REMITTANCE PAYABLE TO: NYC DEPARTMENT OF FINANCE (SEE PAGE 7 FOR MAILING INSTRUCTIONS)

NYC-3L - 2013

SCHEDULE A - Continued

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

21a.	Issuer's allocation percentage (from Schedule E, line 15)	21a.	79.52 %
22.	NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1. **THIS LINE MUST BE COMPLETED** *(see instr.)*	22.	2,000,000
23.	Federal return filed: ☐ 1120 ☐ 1120C ☒ 1120S ☐ 1120F ☐ 1120-RIC ☐ 1120-REIT ☐ 1120H		
24.	Gross receipts or sales from federal return	24.	1,900,670,400
25.	EIN of Parent Corporation		
26.	Total assets from federal return	26.	560,500,183
27.	EIN of Common Parent Corporation		
28.	Compensation of stockholders (from Sched. F, line 1)	28.	8,500,400
29.	Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 100%	29.	49.52%

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)	03/15/2013	175,000
C. Payment with Notice of Estimated Tax Due (2)	06/15/2013	175,000
D. Payment with Notice of Estimated Tax Due (3)	09/15/2013	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 7 of instructions before computing the alternative tax.

Net income/loss (See instructions)		1. $	28,323,743
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instr.)		2. $	8,500,400
Total (line 1 plus line 2)		3. $	36,824,143
Statutory exclusion - Enter $40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return)		4. $	40,000
Net amount (line 3 minus line 4)		5. $	36,784,143
15% of net amount (line 5 x 15%)		6. $	5,517,621
Investment income to be allocated (amount on Schedule B, line 23b x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.)		7. $	448,733
Business income to be allocated (line 6 minus line 7)		8. $	5,068,888
Allocated investment income (line 7 x investment allocation % from Schedule. D, line 2F)	83.55%	9. $	374,916
Allocated business income (line 8 x business allocation % from Schedule H, line 5)	49.52%	10. $	2,510,113
Taxable net income (line 9 plus line 10)		11. $	2,885,029
Tax rate		12.	8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3		13. $	255,325

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SCHEDULE B Computation and Allocation of Entire Net Income

1.	Federal taxable income before net operating loss deduction and special deductions *(see instructions)*	1.	668,503
2.	Interest on federal, state, municipal and other obligations not included in line 1 above *(see instructions)*	2.	
3.	Deductions directly attributable to subsidiary capital *(attach list) (see instructions)*	3.	
4.	Deductions indirectly attributable to subsidiary capital *(attach list) (see instructions)*	4.	
5a.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (attach rider) (see instr.)	5a.	10,980,990
5b.	NYC General Corporation Tax deducted on federal return *(see instructions)*	5b.	3,000,000
6.	New York City adjustments relating to *(see instructions)*:		
	(a) 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.	29,666,493

9a.	Dividends from subsidiary capital *(itemize on rider) (see instr.)*	9a.		
9b.	Interest from subsidiary capital *(itemize on rider) (see instructions)*	9b.		
9c.	Gains from subsidiary capital	9c.		
10.	50% of dividends from nonsubsidiary corporations *(see instructions)*	10.	1,250,000	
11.	New York City net operating loss deduction *(attach Form NYC-NOLD-GCT) (see instr.)*	11.	80,000	
12.	Gain on sale of certain property acquired prior to 1/1/66 *(see instructions)*	12.		
13.	NYC and NYS tax refunds included in Sch. B, line 8 *(see instructions)*	13.		
14.	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.	Other deductions: *(see instructions) (attach rider)*	17.		

S CORPORATIONS
see instructions
for line 1

18.	Total deductions (add lines 9a through 17)	18.	1,342,750
19.	Entire net income (line 8 less line 18) *(see instructions)*	19.	28,323,743
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.	8,448
23a.	Investment income (line 21g less line 22)	23a.	2,991,552
23b.	Investment income to be allocated *(see instructions)*	23b.	2,991,552
24.	Business income to be allocated (line 19 or line 20 less line 23b)	24.	25,332,191
25.	Allocated investment income (line 23b multiplied by: 83.55 % - Schedule D, line 2) *(see instr.)*	25.	2,499,442
26.	Allocated business income (line 24 multiplied by: 49.52 % - Schedule H, line 5)	26.	12,544,501
27.	Total allocated net income (line 25 plus line 26 (enter at Schedule A, line 1))	27.	15,043,943

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ATTACH ALL PAGES OF FEDERAL RETURN

SCHEDULE C Subsidiary Capital and Allocation

A DESCRIPTION OF SUBSIDIARY CAPITAL: LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER	B % of Voting Stock Owned	C 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)
Fixupper Co	11-0000021	100.00%	10,000,000	5,000,000	5,000,000	50.00%	2,500,000
							0
							0
							0
1. Total Cols C, D and E (including items on rider) 1.			10,000,000	5,000,000	5,000,000		
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 5 ....2.							2,500,000

SCHEDULE D Investment Capital and Allocation

A 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	90.00%	19,800,000	1,220,000
WXYZ Corporation	50,000	60,000,000	20,000,000	40,000,000	80.00	32,000,000	1,280,000
						0	
						0	
1. Totals (including items on rider) 1.		85,000,000	23,000,000	62,000,000		51,800,000	2,500,000
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point)..... 2.					83.55%		
3. Cash - (To treat cash as investment capital, you must include it on this line.) ..... 3.							
4. Investment capital (total of lines 1E and 3E - enter on Schedule E, line 10) ..... 4.				62,000,000			

SCHEDULE E Computation and Allocation of Capital

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

☒ - Annually ☐ - Semi-annually ☐ - Quarterly

☐ - Monthly ☐ - Weekly ☐ - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1. Total assets from federal return	273,801,800	560,500,183	1.	417,150,992
2. Real property and marketable securities included in line 1	20,000,000	20,000,000	2.	20,000,000
3. Subtract line 2 from line 1			3.	397,150,992
4. Real property and marketable securities at **fair market value**	20,000,000	20,000,000	4.	20,000,000
5. Adjusted total assets (add lines 3 and 4)			5.	417,150,992
6. Total liabilities *(see instructions)*	200,062,400	493,411,479	6.	346,736,940
7. Total capital (column C, line 5 less column C, line 6)			7.	70,414,052
8. Subsidiary capital (Schedule C, column E, line 1)			8.	5,000,000
9. Business and investment capital (line 7 less line 8) *(see instructions)*.....			9.	65,414,052
10. Investment capital (Schedule D, line 4) *(see instructions)*			10.	62,000,000
11. Business capital (line 9 less line 10)			11.	3,414,052
12. Allocated investment capital (line 10 x 83.55 % from Schedule D, line 2)			12.	51,801,000
13. Allocated business capital (line 11 x 49.52 % 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.	79.52 %

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 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 office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 2463 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 New York 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

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

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1a.	Real estate owned		1a.		
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 16.5		1h.	825.0000	
	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.	0.0000	%
2i.	Multiply line 2h by 67		2i.	0.0000	
3a.	Wages, salaries and other compensation of employees, except general executive officers *(see instructions)*	3,124,990	3a.	6,372,055	
3b.	Percentage in New York City (column A divided by column B)		3b.	49.0421	%
3c.	Multiply line 3b by 16.5		3c.	809.1947	
	Weighted Factor Allocation				
4a.	Add lines 1h, 2i and 3c		4a.	1,634.1947	
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

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

Part 2 Business allocation for corporations operating vessels in foreign commerce

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

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

1a. New York City principal business activity Landscape architecture

1b. Other significant business activities *(attach schedule, see instructions)* _____

2. Trade name of reporting corporation, if different from name entered on page 1 _____

3. Is this corporation included in a consolidated federal return? ☐ YES ☒ NO

If "YES", give parent's name _____ EIN _____ enter here and on page 1, line 25

4. Is this corporation a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? ☐ YES ☒ NO

If "YES", give common parent corporation's name, if any _____ EIN _____ enter here and on page 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.: 01-01-09 (MMDDYY) End.: 12-31-12 (MMDDYY)

☒ New York State Department of Taxation and Finance State period(s): Beg.: 01-01-08 (MMDDYY) End.: 12-31-11 (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: 1

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

Please enter Employer Identification Number 00-0000009 and Account ID 3335555

30261391

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.	2,480,000	
2. Interest income	2.	2,500,000	
3. Capital gain net income	3.		
4. Other income	4.	420,200	
5. Total income	5.	40,989,850	
6. Bad debts	6.		
7. Interest expense	7.	120,100	
8. Other deductions	8.	20,140,029	
9. Total deductions	9.	58,480,797	
10. Net operating loss deduction	10.		

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

Firm's Email Address:

SIGN HERE: Signature of officer | Title CFO | Date 01-24-2014

PREPARER'S USE ONLY → Preparer's signature | Preparer's printed name Johnny Appleseed | Check if self-employed ✔ ☐ | Date 01-20-2014

Preparer's Social Security Number or PTIN: P 9 9 - 0 6 - 0 0 0 7

John Apple, CPA | 99 Any Street, Anytown, OK | 74002

▲ Firm's name (or yours, if self-employed) ▲ Address ▲ Zip Code

Firm's Employer Identification Number: 1 1 - 0 0 0 0 0 1 1

MAILING INSTRUCTIONS

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 and drawn on a U.S. bank.
To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.
The due date for the calendar year 2013 return is on or before March 17, 2014.
For fiscal years beginning in 2013, file on or before the 15th day of the 3rd month following the close of the fiscal year.

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

REMITTANCES
PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/FINANCE
OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646
NEW YORK, NY 10008-3646

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

30271391

NEW YORK CITY DEPARTMENT OF FINANCE

NYC Finance -ATT-S-CORP

CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS

2013

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

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

SPECIFIC LINE INSTRUCTIONS

PART I

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

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

Line 11 - Subtract Line 10 from Line 9.

PART II

Line 19 - If the Domestic Production Activities Deduction has been taken on the corporate level, do not include it on line 19, but enter it on Part II Line 20.

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

PART III

Line 22 - Federal Taxable Income: Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-3L or form NYC-4S, or on Schedule B2, Line 1 of your form NYC-4SEZ. For members of a Combined Group included in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1.

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

Name as shown on NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ: TREE GCT TC FIVE

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

PART I - ADDITIONS TO ORDINARY BUSINESS INCOME

		From Federal Form 1120S				
1.	Ordinary business income (loss)	Schedule K, Line 1			1.	(17,490,947)
2.	Net rental real estate income (loss)	Schedule K, Line 2			2.	
3.	Other net rental income (loss)	Schedule K, Line 3c			3.	
4.	Interest income	Schedule K, Line 4			4.	2,500,000
5.	Ordinary dividends	Schedule K, Line 5a			5.	2,480,000
6.	Royalties	Schedule K, Line 6			6.	
7.	Net short-term capital gain (loss)	Schedule K, Line 7	7.			
8.	Net long-term capital gain (loss)	Schedule K, Line 8a	8.			
9.	Sum of lines 7 and 8	See Instructions	9.			
10.	Capital Loss Carryover	See Instructions	10.			
11.	Net Capital Gain	See Instructions			11.	
12.	Net Section 1231 gain (loss)	Schedule K, Line 9			12.	
13.	Other income (loss)	Schedule K, Line 10			13.	13,500,000
14.	**TOTAL ADDITIONS (Sum of lines 1 through 6 plus lines 11 through 13)**				14.	989,053

PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME

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

15.	Section 179 deduction	Schedule K, Line 11	15.	
16.	Contributions	Schedule K, Line 12a	16.	
17.	Investment interest expense	Schedule K, Line 12b	17.	340
18.	Section 59(e)(2) expenditures	Schedule K, Line 12c(2)	18.	
19.	Other deductions (do not include Domestic Productions Activities Deduction)	See Instructions	19.	320,210
20.	Domestic Production Activities Deduction (If deducted at corporate level)	See Instructions	20.	
21.	**TOTAL DEDUCTIONS (Sum of lines 15 through 20)**		21.	320,550

PART III - CALCULATION OF FEDERAL TAXABLE INCOME

22.	**Federal Taxable Income**	See Instructions	22.	668,503

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-NOLD-GCT
Finance

NET OPERATING LOSS DEDUCTION COMPUTATION 2013
GENERAL CORPORATION TAX

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

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

Print or Type ▼

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

TREE GCT TC FIVE

EMPLOYER IDENTIFICATION NUMBER

0 0 - 0 0 0 0 0 0 9

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

APPLICABLE YEAR	COLUMN A - Tax Year	COLUMN B - Federal Taxable Income (Loss) before NOL and special deductions	COLUMN C - Amount from NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ (See instructions)	COLUMN D - NYC Net Operating Loss Generated (attach rider for Separate Return Limitation Year (SRLY) Loss)	COLUMN E - NYC Net Operating Loss Utilized	COLUMN F - NYC Net Operating Loss Expired	COLUMN G - NYC Net Operating Loss Remaining
A. NOL Carryforward from prior years							
1. 20th preceding yr							
2. 19th preceding yr							
3. 18th preceding yr							
4. 17th preceding yr							
5. 16th preceding yr							
6. 15th preceding yr							
7. 14th preceding yr							
8. 13th preceding yr							
9. 12th preceding yr							
10. 11th preceding yr							
11. 10th preceding yr							
12. 9th preceding yr							
13. 8th preceding yr							
14. 7th preceding yr							
15. 6th preceding yr							
16. 5th preceding yr							
17. 4th preceding yr							
18. 3rd preceding yr							
19. 2nd preceding yr							
20. 1st preceding yr	2012	(100,000)	(80,000)	80,000	0		80,000
21. Current year	2013	668,503	28,403,743	0	80,000		0

Note: Current Year's Net Operating Loss Utilized should be carried forward to NYC-3A or NYC-3L, Sch. B, Line 11 or NYC-4S, Sch. B, Line 6a or NYC-4SEZ, Sch.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		AMOUNT
1. Investment Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 21g	1.	3,000,000
2. Entire Net Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 19 or 20 plus line 11	2.	28,403,743
3. Ratio: (Divide line 1 by line 2)	3.	10.56 %
4. Net Operating Loss (NYC-3A or NYC 3L, Sch. B line 11)	4.	80,000
5. Net Operating Loss Apportionment to Investment Income (multiply line 3 by line 4 and enter on NYC-3A or NYC-3L, Sch. B line 22)	5.	8,448

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-399Z
Finance

DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

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

Name (Print or Type)
TREE GCT TC FIVE

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

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 Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation
Computer Equipment	3	01-01-11	51,000	12,750	17,000	S/L	5	12,750
1a. Total columns D, E, F, and I.....			51,000	12,750	17,000			12,750

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

SCHEDULE A2 **Computation of NYC deductions for current year for sport utility vehicles** **Attach rider if necessary**

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

00611391

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)*		0

SCHEDULE C Computation of adjustments to New York City income

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

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

GENERAL INFORMATION

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

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

00621391

GCT Test Case Six

Begins on the next page

Taxpayer name	WORK GCT TC SIX
EIN	00-0000007
Primary Form	NYC 4S
Associated Form(s)	NYC-ATT-S-CORP
Attachments	Alternative Tax Calculation
Purpose of Test	Short year return
Other Instructions	None

TEST

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-4S Finance

GENERAL CORPORATION TAX RETURN 2013

For CALENDAR YEAR 2013 or FISCAL YEAR beginning 01/01/2013 2013 and ending 06/30/2013

Enter 2-character special condition code, if applicable (see inst): A A

☐ Amended return ☐ Final return Check box if the corporation has ceased operations. ☒ Special short period return (See Instructions) ☐ Check box if you are filing a 52- 53-week taxable year

☐ 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.)

PRINT OR TYPE

Name: WORK GCT TC SIX

In Care Of:

Address (number and street): 37 ANY STREET

City and State: ANYTOWN, NC

Zip Code: 28041-0280

Business Telephone Number: 310-555-1212

Date business began in NYC: 01/01/2009

Date business ended in NYC:

Taxpayer's Email Address: khiryfarr@workNall.com

EMPLOYER IDENTIFICATION NUMBER: 0 0 - 0 0 0 0 0 0 7

BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 3 2 1 9 0 0

SCHEDULE A Computation of Tax

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

					Payment Amount
A. Payment	Amount included with Form NYC-200V or being paid electronically			A.	
1.	Net income (from Schedule B, line 8)	1. 55,204	x .0885	1.	4,886
2a.	Total capital (from Schedule C, line 7) *(see instr.)*	2a. 1,065,106	x .0015	2a.	1,598
2b.	Total capital - Cooperative Housing Corps. *(see instr.)*	2b.	x .0004	2b.	0
2c.	Cooperatives - enter: BORO	BLOCK	LOT		
3a.	Compensation of stockholders (from Schedule D, line 1)	3a. 161,698			
3b.	Alternative tax *(see instructions)*			3b.	2,614
4.	Minimum tax *(see instructions)* - NYC Gross Receipts:	11,468,259		4.	1,750
5.	Tax (line 1, 2a, 2b, 3b or 4, whichever is **largest**)			5.	4,886
6.	First installment of estimated tax for period following that covered by this return: (a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT			6a.	12,000
	(b) If application for extension has **not** been filed and line 5 exceeds $1,000, enter 25% of line 5 *(see instructions)*			6b.	
7.	Total before prepayments (add lines 5 and 6a or 6b)			7.	16,886
8.	Prepayments (from Prepayments Schedule, line G) *(see instructions)*			8.	18,000
9.	Balance due (line 7 less line 8)			9.	0
10.	Overpayment (line 8 less line 7)			10.	1,114
11a.	Interest *(see instructions)*	11a.			
11b.	Additional charges *(see instructions)*	11b.			
11c.	Penalty for underpayment of estimated tax *(attach Form NYC-222)*	11c.			
12.	Total of lines 11a, 11b and 11c			12.	0
13.	Net overpayment (line 10 less line 12)			13.	1,114
14.	Amount of line 13 to be: (a) Refunded - ☒ Direct deposit - *fill out line 14c* **OR** ☐ Paper check			14a.	1,114
	(b) Credited to 2014 estimated tax			14b.	
14c.	Routing Number 0 2 1 0 0 0 0 2 1	Account Number 619-023754	ACCOUNT TYPE Checking ☒ Savings ☐		
15.	**TOTAL REMITTANCE DUE** *(see instr.)* Enter payment amount on line A above			15.	
16.	NYC rent deducted on federal tax return *(see instr.)* **THIS LINE MUST BE COMPLETED.**	16. 160,574			
17.	**Federal return filed:** ☐ 1120 ☐ 1120C ☒ 1120S ☐ 1120F ☐ 1120H				
18.	**Gross receipts or sales from federal return**			18.	11,468,259
19.	**Total assets from federal return**			19.	3,605,885

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

SIGN HERE

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

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

Firm's Email Address:

Officer's signature: Title: Date: 01/25/2014

Preparer's Social Security Number or PTIN: P 5 5 - 5 5 - 5 5 5 5

PREPARER'S USE ONLY

Preparer's signature: Preparer's printed name: Johnny Appleseed Check if self-employed: ☐ Date: 01/20/2014

Firm's Employer Identification Number: 1 1 - 0 0 0 0 0 1 1

John Appleseed, CPA 100 Efile Drive, Anytown, TX 78621

▲ 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.

30411391

SCHEDULE B Computation of NYC Taxable Net Income

1.	Federal taxable income before net operating loss deduction and special deductions *(see instructions)*	1.	18,610
2.	Interest on federal, state, municipal and other obligations not included in line 1	2.	
3a.	NYS Franchise Tax and other income taxes, including MTA taxes, deducted on federal return (attach rider) *(see instr.)*	3a.	27,594
3b.	NYC General Corporation Tax deducted on federal return *(see instructions)*	3b.	9,000
4.	ACRS depreciation and/or adjustment *(attach Form NYC-399 and/or NYC-399Z) (see instructions)*	4.	
5.	Total (sum of lines 1 through 4)	5.	55,204
6a.	New York City net operating loss deduction *(see instructions)*	6a.	
6b.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules *(attach Form NYC-399 and/or NYC-399Z) (see instr.)*	6b.	
6c.	NYC and NYS tax refunds included in Schedule B, line 1 *(see instr.)*	6c.	
7.	Total (sum of lines 6a through 6c)	7.	
8.	Taxable net income (line 5 less line 7) (enter on page 1, Schedule A, line 1) *(see instructions)*	8.	55,204

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	4,688,476	3,605,885	4,147,181
2.	Real property and marketable securities included in line 1	50,206	60,043	55,125
3.	Subtract line 2 from line 1			4,092,056
4.	Real property and marketable securities at **fair market value**	180,000	250,554	215,277
5.	Adjusted total assets (add lines 3 and 4)			4,307,333
6.	Total liabilities *(see instructions)*	2,860,276	1,493,968	2,177,122
7.	Total capital (column C, line 5 less column C, line 6) (enter on page 1, Schedule A, line 2a or 2b) *(see Instr.)*			1,065,106

SCHEDULE D Certain Stockholders

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

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")
KHIRY U FARR, USA, 10001	123-45-6789	CEO	80,849
KHIRY U NEARR, USA, 10002	024-68-0246	COO	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

1. New York City principal business activity: Manufacturing
2. Does the corporation have an interest in real property located in New York City? (see instructions) ..... YES ☐ NO ☒
3. 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 ☐
4. 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.
5. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached: 2
6. Is this taxpayer subject to the Commercial Rent Tax? ..... YES ☐ NO ☒
7. If "YES", were all required Commercial Rent Tax Returns filed? ..... YES ☐ NO ☒

Please enter Employer Identification Number_____ and Account ID_____

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)	03/15/2013	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	03/15/2014	10,500
F. Overpayment from preceding year credited to this year		
G. TOTAL of A through F (enter on Schedule A, line 8)		18,000

MAILING INSTRUCTIONS

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

REMITTANCES
PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/FINANCE
OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646
NEW YORK, NY 10008-3646

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

30421391

The due date for the calendar year 2013 return is on or before March 17, 2014.
For fiscal years beginning in 2013, file on the 15th day of the third month after the close of fiscal year.

WORK GCT TC SIX
00-0000007
Form NYC-4S Alternative Tax Calculation

Net Income (loss)	1	55,204
100% of salaries and compensation to shareholders owing more than 5% of taxpayer's stock	2	161,698
Total	3	216,902
Statutory exclusion (reduced for partial year)	4	20,000
Net amount	5	196,902
15% of net amount	6	29,535
Tax Rate	7	8.85%
Alternative tax	8	2,614

NEW YORK CITY DEPARTMENT OF FINANCE

NYC Finance -ATT-S-CORP

CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS

2013

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

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

SPECIFIC LINE INSTRUCTIONS

PART I

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

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

Line 11 - Subtract Line 10 from Line 9.

PART II

Line 19 - If the Domestic Production Activities Deduction has been taken on the corporate level, do not include it on line 19, but enter it on Part II Line 20.

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

PART III

Line 22 - Federal Taxable Income: Calculate the value of Part I, Line 14 minus Part II, Line 21 and enter here and on Schedule B, Line 1 of your form NYC-3L or form NYC-4S, or on Schedule B2, Line 1 of your form NYC-4SEZ. For members of a Combined Group included in an NYC-3A, enter on Form NYC-3A, Schedule B Column A, line 1, if this form NYC-ATT-S-Corp is for the reporting corporation. For any other member of the combined group, enter on Form NYC-3A/B, Schedule B, line 1, in the column for this corporation. If there is only one other member of the combined group, enter on Form NYC-3A, Schedule B Column B, line 1.

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

Name as shown on NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ: WORK GCT TC SIX

EMPLOYER IDENTIFICATION NUMBER: 0 0 - 0 0 0 0 0 0 7

PART I - ADDITIONS TO ORDINARY BUSINESS INCOME

		From Federal Form 1120S				
1.	Ordinary business income (loss)	Schedule K, Line 1			1.	424,118
2.	Net rental real estate income (loss)	Schedule K, Line 2			2.	
3.	Other net rental income (loss)	Schedule K, Line 3c			3.	
4.	Interest income	Schedule K, Line 4			4.	71,147
5.	Ordinary dividends	Schedule K, Line 5a			5.	
6.	Royalties	Schedule K, Line 6			6.	
7.	Net short-term capital gain (loss)	Schedule K, Line 7	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

GCT Test Case Seven

Begins on the next page

Taxpayer name	HELP GCT TC SEVEN
EIN	00-0000001
Primary Form	NYC 4S
Associated Form(s)	NYC-NOLD-GCT, NYC-399Z
Attachments	Alternative Tax Calculation
Purpose of Test	Net Operating Loss Deduction
Other Instructions	None

TEST

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-4S Finance

GENERAL CORPORATION TAX RETURN 2013

For CALENDAR YEAR 2013 or FISCAL YEAR beginning 01/01/2013 2013 and ending 12/31/2013

Enter 2-character special condition code, if applicable (see inst): ☐☐

☐ Amended return ☐ Final return Check box if the corporation has ceased operations. ☐ Special short period return (See Instructions) ☐ Check box if you are filing a 52- 53-week taxable year

☐ 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.)

PRINT OR TYPE

Name: HELP GCT TC SEVEN

In Care Of:

Address (number and street): 31 ANY STREET

City and State: ANYTOWN, MD

Zip Code: 20901

Business Telephone Number: 703-555-1515

Date business began in NYC: 01/01/2001

Date business ended in NYC:

Taxpayer's Email Address: roger.rabbit@help.com

EMPLOYER IDENTIFICATION NUMBER: 00-0000001

BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 313300

SCHEDULE A Computation of Tax

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

						Payment Amount
A. Payment	Amount included with Form NYC-200V or being paid electronically				A.	4,376,711
1.	Net income (from Schedule B, line 8)	1.	145,100,216	x .0885	1.	12,841,369
2a.	Total capital (from Schedule C, line 7) *(see instr.)*	2a.	2,689,722,062	x .0015	2a.	1,000,000
2b.	Total capital - Cooperative Housing Corps. *(see instr.)*	2b.		x .0004	2b.	0
2c.	Cooperatives - enter: BORO	BLOCK	LOT			
3a.	Compensation of stockholders (from Schedule D, line 1)	3a.	1,000,000			
3b.	Alternative tax *(see instructions)*				3b.	1,938,949
4.	Minimum tax *(see instructions)* - NYC Gross Receipts:		684,525		4.	500
5.	Tax (line 1, 2a, 2b, 3b or 4, whichever is **largest**)				5.	12,841,369
6.	First installment of estimated tax for period following that covered by this return:					
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT				6a.	
	(b) If application for extension has **not** been filed and line 5 exceeds $1,000, enter 25% of line 5 *(see instructions)*				6b.	3,210,342
7.	Total before prepayments (add lines 5 and 6a or 6b)				7.	16,051,711
8.	Prepayments (from Prepayments Schedule, line G) *(see instructions)*				8.	12,000,000
9.	Balance due (line 7 less line 8)				9.	4,051,711
10.	Overpayment (line 8 less line 7)				10.	0
11a.	Interest *(see instructions)*	11a.	325,000			
11b.	Additional charges *(see instructions)*	11b.				
11c.	Penalty for underpayment of estimated tax *(attach Form NYC-222)*	11c.				
12.	Total of lines 11a, 11b and 11c				12.	325,000
13.	Net overpayment (line 10 less line 12)				13.	
14.	Amount of line 13 to be: **(a)** Refunded - ☐ Direct deposit - *fill out line 14c* **OR** ☐ Paper check				14a.	
	(b) Credited to 2014 estimated tax				14b.	
14c.	Routing Number	Account Number	ACCOUNT TYPE Checking ☐ Savings ☐			
15.	**TOTAL REMITTANCE DUE** *(see instr.)* Enter payment amount on line A above				15.	4,376,711
16.	NYC rent deducted on federal tax return *(see instr.)* **THIS LINE MUST BE COMPLETED.**	16.	84,000			
17.	**Federal return filed:** ☒ 1120 ☐ 1120C ☐ 1120S ☐ 1120F ☐ 1120H					
18.	**Gross receipts or sales from federal return**				18.	684,525
19.	**Total assets from federal return**				19.	3,769,608,959

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.

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

Firm's Email Address:

Officer's signature: Title: Date: 01/25/2014

Preparer's Social Security Number or PTIN: 011-11-1111

PREPARER'S USE ONLY

Preparer's signature: Preparer's printed name: Johnny Appleseed Check if self-employed: ☐ Date: 01/20/2014

Firm's Employer Identification Number: 11-0000001

▲ Firm's name (or yours, if self-employed): All For One File ▲ Address: 101 Efile Drive, Anytown, MD ▲ Zip Code: 20901

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.

30411391

SCHEDULE B Computation of NYC Taxable Net Income

1.	Federal taxable income before net operating loss deduction and special deductions *(see instructions)*		1.	138,938,859
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.	5,000,000
3b.	NYC General Corporation Tax deducted on federal return *(see instructions)*		3b.	1,000,000
4.	ACRS depreciation and/or adjustment *(attach Form NYC-399 and/or NYC-399Z) (see instructions)*		4.	8,961,357
5.	Total (sum of lines 1 through 4)		5.	153,900,216
6a.	New York City net operating loss deduction *(see instructions)*	1,800,000	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.)*	7,000,000	6b.	
6c.	NYC and NYS tax refunds included in Schedule B, line 1 *(see instr.)*		6c.	
7.	Total (sum of lines 6a through 6c)		7.	8,800,000
8.	Taxable net income (line 5 less line 7) (enter on page 1, Schedule A, line 1) *(see instructions)*		8.	145,100,216

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	4,117,170,500	3,751,608,959	3,934,389,730
2.	Real property and marketable securities included in line 1	100,000,000	110,000,000	105,000,000
3.	Subtract line 2 from line 1			3,829,389,730
4.	Real property and marketable securities at **fair market value**	500,000,000	700,000,000	600,000,000
5.	Adjusted total assets (add lines 3 and 4)			4,429,389,730
6.	Total liabilities *(see instructions)*	1,814,658,556	1,664,676,781	1,739,667,669
7.	Total capital (column C, line 5 less column C, line 6) (enter on page 1, Schedule A, line 2a or 2b) *(see Instr.)*			2,689,722,061

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")
ROBERT FLEECE, USA, 20901	000-00-0009	COO	1,000,000

1. Total, including any amount on rider (enter on page 1, Schedule A, line 3a) 1. 1,000,000

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

1. New York City principal business activity: Textiles
2. Does the corporation have an interest in real property located in New York City? (see instructions) ..... YES ☐ NO ☒
3. 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 ☐
4. 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.
5. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached: _____
6. Is this taxpayer subject to the Commercial Rent Tax? ..... YES ☒ NO ☐
7. If "YES", were all required Commercial Rent Tax Returns filed? ..... YES ☒ NO ☐

Please enter Employer Identification Number 00-0000001 and Account ID 2345678

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 8	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax		
B. Payment with Declaration, Form NYC-400 (1)	06/15/2013	4,000,000
C. Payment with Notice of Estimated Tax Due (2)	09/15/2013	4,000,000
D. Payment with Notice of Estimated Tax Due (3)	12/15/2013	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 8)		12,000,000

MAILING INSTRUCTIONS

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

REMITTANCES
PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/FINANCE
OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646
NEW YORK, NY 10008-3646

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

30421391

The due date for the calendar year 2013 return is on or before March 17, 2014.
For fiscal years beginning in 2013, file on the 15th day of the third month after the close of fiscal year.

HELP GCT TC SEVEN
00-0000001
Form NYC-4S Alternative Tax Calculation

Net Income (loss)	1	145,100,216
100% of salaries and compensation to shareholders owing more than 5% of taxpayer's stock	2	1,000,000
Total	3	146,100,216
Statutory exclusion (reduced for partial year)	4	40,000
Net amount	5	146,060,216
15% of net amount	6	21,909,032
Tax Rate	7	8.85%
Alternative tax	8	1,938,949

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-NOLD-GCT
Finance

NET OPERATING LOSS DEDUCTION COMPUTATION 2013
GENERAL CORPORATION TAX

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

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

Print or Type ▼

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

HELP GCT TC SEVEN

EMPLOYER IDENTIFICATION NUMBER

0 0 - 0 0 0 0 0 0 1

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

APPLICABLE YEAR	COLUMN A - Tax Year	COLUMN B - Federal Taxable Income (Loss) before NOL and special deductions	COLUMN C - Amount from NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ (See instructions)	COLUMN D - NYC Net Operating Loss Generated (attach rider for Separate Return Limitation Year (SRLY) Loss)	COLUMN E - NYC Net Operating Loss Utilized	COLUMN F - NYC Net Operating Loss Expired	COLUMN G - NYC Net Operating Loss Remaining
A. NOL Carryforward from prior years							
1. 20th preceding yr							
2. 19th preceding yr							
3. 18th preceding yr							
4. 17th preceding yr							
5. 16th preceding yr							
6. 15th preceding yr							
7. 14th preceding yr							
8. 13th preceding yr							
9. 12th preceding yr							
10. 11th preceding yr							
11. 10th preceding yr							
12. 9th preceding yr							
13. 8th preceding yr							
14. 7th preceding yr							
15. 6th preceding yr							
16. 5th preceding yr							
17. 4th preceding yr							
18. 3rd preceding yr							
19. 2nd preceding yr	2011	(800,000)	(600,000)	600,000	0		600,000
20. 1st preceding yr	2012	(1,500,000)	(1,200,000)	1,200,000	0		1,800,000
21. Current year	2013	138,938,859	146,900,216	0	1,800,000	0	0

Note: Current Year's Net Operating Loss Utilized should be carried forward to NYC-3A or NYC-3L, Sch. B, Line 11 or NYC-4S, Sch. B, Line 6a or NYC-4SEZ, Sch.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		AMOUNT
1. Investment Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 21g	1.	
2. Entire Net Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 19 or 20 plus line 11	2.	
3. Ratio: (Divide line 1 by line 2)	3.	%
4. Net Operating Loss (NYC-3A or NYC 3L, Sch. B line 11)	4.	
5. Net Operating Loss Apportionment to Investment Income (multiply line 3 by line 4 and enter on NYC-3A or NYC-3L, Sch. B line 22)	5.	

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-399Z
Finance

DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

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

Name (Print or Type)

HELP GCT TC SEVEN

- ▲ 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.

EMPLOYER IDENTIFICATION NUMBER

0 0 - 0 0 0 0 0 0 7

OR

SOCIAL SECURITY NUMBER

___ - __ - ____

SCHEDULE A1 **Computation of allowable New York City depreciation for current year** **Attach rider if necessary**

A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation
Weaving Equipment	10	01/01/11	10,000,000	1,500,000	8,961,357	S/L	12	7,000,000
1a. Total columns D, E, F, and I.....			10,000,000	1,500,000	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 Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	H Life or Rate	I Total Allowable New York City Deductions
1b. Total columns D, E, F, and I								

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SCHEDULE B Disposition adjustment

Attach rider if necessary

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

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

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

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D *minus* E)	G Adjustment (E *minus* D)

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

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

SCHEDULE C Computation of adjustments to New York City income

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

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GCT Test Case Eight

Begins on the next page

Taxpayer name	RMNI GCT TC EIGHT
EIN	00-0000600
Primary Form	NYC-4SEZ
Associated Form(s)	None
Attachments	None
Purpose of Test	Generic form NYC-4SEZ
Other Instructions	None

TEST

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-4S EZ Finance

GENERAL CORPORATION TAX RETURN 2013

For CALENDAR YEAR 2013 or FISCAL YEAR beginning 01-01-01 2013 and ending 12-31-02 ☐ 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.)

Enter 2-character special condition code, if applicable (see inst.): ☐☐

Name: RMNI GCT TC EIGHT	Taxpayer's Email Address: sam.brintz@rmni.com
In Care Of:	EMPLOYER IDENTIFICATION NUMBER: 00-00000600
Address (number and street): 1234 MAIN STREET	BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 485320
City and State: NEW YORK, NY — Zip Code: 10007	
Business Telephone Number: 000-321-7654 — Date business began in NYC: 01/01/2000	

SCHEDULE A Computation of Tax

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

				Payment Amount
A. Payment	Amount included with Form NYC-200V or being paid electronically		A.	477,706
1. Net income (from Schedule B1, line 3 or B2, line 6).	1.	13,290,000	X .0885 ... 1.	1,176,165
2. Minimum tax *(See instructions)* - NYC Gross Receipts:		5,450,000	... 2.	3,500
3. Tax (line 1 or 2, whichever is **larger**)			3.	1,176,165
4. First installment of 2014 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.	294,041
5. Total before prepayments (add lines 3 and 4a or 4b)			5.	1,470,206
6. Prepayments *(see instructions)*			6.	1,000,000
7. Balance due (line 5 less line 6)			7.	470,206
8. Overpayment (line 6 less line 5)			8.	
9. Interest *(see instructions)*	9.	7500		
10. Amount of line 8 to be: (a) Refunded - ☐ Direct deposit - *fill out line 10c* **OR** ☐ Paper check.....			10a.	
(b) Credited to 2014 estimated tax			10b.	
10c. Routing Number ____ Account Number ____ ACCOUNT TYPE Checking ☐ Savings ☐				
11. **TOTAL REMITTANCE DUE** *(see instructions)* Enter payment amount on line A above			11.	477,706
12. **Federal return filed:** ☐ **1120** ☐ **1120C** ☐ **1120S** ☐ **1120H** ☒ **1120F**				
13. **Gross income**			13.	25,534,000

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

Firm's Email Address: john.e.suiter@AAATax.com

Officer's signature: Samuel L Booker | Title: CFO | Date: 08/28/201

PREPARER'S USE ONLY

Preparer's signature: | Preparer's printed name: John E Suiter | Check if self-employed: ☐ | Date: 08/20/201

Preparer's Social Security Number or PTIN: P00-00-0007

AAA Tax Service | 4000 3rd Ave, Ste. 100, Portland OR | 97201

▲ Firm's name (or yours, if self-employed) ▲ Address ▲ Zip Code

Firm's Employer Identification Number: 00-0000300

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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.	
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.	

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.	12,340,000	
2. State and local income and MTA taxes deducted on federal return (see instructions)	2.	1,000,000	
3. Total of lines 1 and 2	3.	13,340,000	
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, line1	5.	50,000	
6. Taxable net income. Line 3 less the sum of lines 4 and 5. (Enter on page 1, Schedule A, Line 1)	6.	13,290,000	

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

Please enter Employer Identification Number 0 0 0 0 0 0 6 0 0 and Account ID 1234567

MAILING INSTRUCTIONS

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 and drawn on a U.S. bank.
To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.
The due date for the calendar year 2013 return is on or before March 17, 2014.
For fiscal years beginning in 2013, file on or before the 15th day of the 3rd month following the close of the fiscal year.

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

REMITTANCES
PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/FINANCE
OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646
NEW YORK, NY 10008-3646

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

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GCT Test Case Nine

Begins on the next page

Taxpayer name	RMNI GCT TC NINE
EIN	00-0000600
Primary Form	NYC-400
Associated Form(s)	None
Attachments	None
Purpose of Test	Generic
Other Instructions	None

TEST

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-400 Finance ESTIMATED TAX BY GENERAL CORPORATIONS 2014

For CALENDAR YEAR 2014 or FISCAL YEAR beginning 01-01, 2014 and ending 12-31, 2014

Print or Type:

Name (If combined filer, give name of reporting corporation) See Instructions RMNI GCT TC NINE	Taxpayer's Email Address sam.brintz@rmni.com
In Care of	EMPLOYER IDENTIFICATION NUMBER
Address (number and street) 1234 Main Street	0 0 - 0 0 0 0 6 0 0
City and State: New York, NY Zip Code: 10007	BUSINESS CODE NUMBER AS PER FEDERAL RETURN
Business telephone number: 000-321-7654 Person to contact: Samuel L Booker	4 8 5 3 2 0

COMPUTATION OF ESTIMATED TAX

		Payment Amount	
A. **Payment**	Amount included with form - Make payable to: *NYC Department of Finance*.....A.	400,000	
1. Declaration of estimated tax for current year ..... 1.		1,200,000	
2. Estimated Payment Amount ..... 2.		400,000	

MAILING INSTRUCTIONS:

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

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

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

KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS ON 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**

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GCT Test Case Ten

Begins on the next page

Taxpayer name	TREE GCT TC TEN
EIN	00-0000009
Primary Form	NYC-EXT.1
Associated Form(s)	None
Attachments	None
Purpose of Test	Generic
Other Instructions	None

TEST

NEW YORK CITY DEPARTMENT OF FINANCE

NYC-EXT.1 Finance

APPLICATION FOR ADDITIONAL EXTENSION

2013

GENERAL CORPORATION TAX, BANKING CORPORATION TAX

FILE THE ORIGINAL WITH THE DEPARTMENT OF FINANCE

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

Print or Type:

Name (if combined corporate filer, give name of reporting corporation - *see instructions*) TREE GCT TC TEN	**TAXPAYER'S EMAIL ADDRESS** anymail@email.com
In Care of	**EMPLOYER IDENTIFICATION NUMBER** 0 0 ■ 0 0 0 0 0 0 9
Address (number and street) 39 Any Street	**BUSINESS CODE NUMBER AS PER FEDERAL RETURN** 5 4 1 3 2 0
City and State: Anytown, OK Zip Code: 74002	

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

☐ General Corporation Tax (GCT) ☐ Banking Corporation Tax (BCT)

USE A SEPARATE NYC-EXT.1 FOR EACH TAX RETURN REQUIRING AN ADDITIONAL EXTENSION.

Type of return to be filed: *(check only one box)* ☒ NYC-3L ☐ NYC-3A ☐ NYC-4S ☐ NYC-4S-EZ ☐ NYC-1 ☐ NYC-1A

The taxpayer named above requests an additional 3-month extension of time until 09 - 15 - 2014 (MM DD YYYY) to file its tax return.

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

Our accountant was arrested and all of his files are being held as evidence. We will not be able to get them until they are released by the FBI.

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

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

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

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

SIGN HERE: Signature of Officer: Title: President Date: 06-15-2014

MAILING INSTRUCTIONS

To receive proper credit, you must enter your correct Employer Identification Number on your application.
Mail your completed application to the following address:

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

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