**CT-185**

2009

New York State Department of Taxation and Finance

# Cooperative Agricultural Corporation Franchise Tax Return

Tax Law — Article 9, Section 185

**For calendar year 2009**

Final return ☐    Amended return ■

| Employer identification number | File number | Business telephone number ( ) | | If you claim an overpayment, mark an *X* in the box ☐ |
|---|---|---|---|---|

| Legal name of corporation | Trade name/DBA |
|---|---|

| Mailing name *(if different from legal name above)* and address c/o | State or country of incorporation | Date received *(for Tax Department use only)* |
|---|---|---|
| Number and street or PO box | Date of incorporation | |
| City          State          ZIP code | Foreign corporations: date began business in NYS | |

| NAICS business code number *(from federal return)* | If address/phone above is new, mark an *X* in the box ☐ | If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at *www.nystax.gov* and look for the change my address option. Otherwise, see *Business information* in the instructions. | Audit *(for Tax Department use only)* |
|---|---|---|---|
| Principal business activity | | | |

**A.** Pay amount shown on line 13. Make payable to: *New York State Corporation Tax*
Attach your payment here. Detach all check stubs. *(See instructions for details.)*   **A.**

| | Payment enclosed |
|---|---|

## Computing tax *(See Form CT-185-I, Instructions for Form CT-185, for assistance in completing this return.)*

| | | |
|---|---|---|
| **1** Value of issued capital stock *(the larger of line 19, line 20, or line 21)* ... | **1.** | |
| **2** New York base *(multiply line 1 by ____ %, from line 30)* ................ | **2.** | |
| **3** Tax on allocated issued capital stock at one mill *(multiply line 2 by .001)* ...................... | **3.** | |
| **4** Tax (based on dividend rate) from line 45 ...................... | **4.** | |
| **5** Minimum tax ...................... | **5.** | 10 00 |
| **6** Tax due *(amount from line 3, 4, or 5, whichever is largest; authorized foreign corps see instructions)* ........... | **6.** | |
| **7** Tax credits: Mark an *X* in the box(es) indicating the form(s) filed and attach form(s): CT-40 •☐ CT-41•☐ CT-43 •☐ CT-243 •☐ CT-249 •☐ CT-259 •☐ CT-601•☐ CT-603 •☐ CT-606 •☐ CT-611 •☐ CT-611.1 •☐ CT-612 •☐ CT-613 •☐ CT-631 •☐ DTF-630 •☐ Other: _____ •☐ | **7.** | |
| **8** Total tax *(subtract line 7 from line 6)* ................ | **8.** | |
| **9** Prior payments ................ | **9.** | |
| **10** Balance *(if line 9 is less than line 8, subtract line 9 from line 8)* ................ | **10.** | |
| **11** Interest on late payment *(see instructions)* ................ | **11.** | |
| **12** Late filing and late payment penalties *(see instructions)* ................ | **12.** | |
| **13** **Balance due** *(add lines 10, 11, and 12 and enter here; enter the payment amount on line A above)* ........... | **13.** | |
| **14** Overpayment *(if line 8 is less than line 9, subtract line 8 from line 9)* ................ | **14.** | |
| **15** Amount of overpayment to be credited to next period................ | **15.** | |
| **16a** Amount of overpayment to be refunded *(subtract line 15 from line 14)* ................ | **16a.** | |
| **16b** Refund of unused tax credits *(attach appropriate forms)* ................ | **16b.** | |
| **16c** Amount of refundable credit to be applied as an overpayment to next year's tax ........................ | **16c.** | |

## Schedule A — Assets and liabilities *(use end of year values only)*

End of year values

| | | |
|---|---|---|
| **17** Total assets from your balance sheet.................. | **17.** | |
| **18** Total liabilities from your balance sheet ........... | **18.** | |
| **19** Net value of assets *(subtract line 18 from line 17)* ................ | **19.** | |

## Schedule B — Computing net value of issued capital stock *(see instructions)*

### Part 1 — Average value

| A – Class of stock | B – Number of shares at year end | C – Selling price during year | | D – Average selling price | E – Net value *(column B x column D)* |
|---|---|---|---|---|---|
| | | High | Low | | |
| Common | | | | | |
| Preferred | | | | | |
| No-par-value | | | | | |
| Total | | | | Net value *(add column E)*   **20.** | |

**Attach a copy of your federal return.**

## Part 2 — Computing net value at $5 per share

Total number of shares from Schedule B, Part 1, column B: _____ . Multiply by $5 per share **21.** |

## Schedule C — Computing tax rate if dividend rate is 6% or more on some or all classes of capital stock *(see instructions)*

| A Class of stock | B Value of stock on which dividends were paid | C Dividends paid | D Dividend rate *(C ÷ B)* | E If column D is 6% or more, multiply each percent, including fractions of a percent, in column D by .00025 (¼ mill) |
|---|---|---|---|---|
| Common | | | % | Tax rate *(enter on line 33, Schedule E)* |
| Preferred | | | % | Tax rate *(enter on line 36, Schedule E)* |
| No-par-value | | | % | Tax rate *(enter on line 39, Schedule E)* |

## Schedule D — Allocation percentage/issuer's allocation percentage – if all of your assets are in New York, enter *100* on line 30 *(see instructions)*

| Average value for the year of: | | A — New York State | B — Everywhere |
|---|---|---|---|
| **22** Cash and bank balance | **22.** | | |
| **23** Accounts receivable | **23.** | | |
| **24** Shares of stock of other companies owned *(attach list showing corporate name, shares held, and actual value)* | **24.** | | |
| **25** Bonds, loans, and other securities held, used, or employed | **25.** | | |
| **26** All other assets | **26.** | | |
| **27** Leaseholds | **27.** | | |
| **28** Real estate owned | **28.** | | |
| **29** Total *(add lines 22 through 28)* | **29.** | | |
| **30** Allocation percentage/issuer's allocation percentage *(divide line 29, column A, by column B; use this amount to compute line 2)* | **30.** | % | |

## Schedule E — Computing tax *(based on dividend rate if Schedule C, column D, is 6% or more; see instructions)*

| | | A — New York State | B — Everywhere |
|---|---|---|---|
| **31** Par value common stock *(from Schedule C, column B)* | **31.** | | |
| **32** Taxable base *(multiply line 31 by _____%, from line 30)* | **32.** | | |
| **33** Tax *(multiply line 32 by _____, the tax rate from Schedule C, column E)* | | **33.** | |
| **34** Par value preferred stock *(from Schedule C, column B)* | **34.** | | |
| **35** Taxable base *(multiply line 34 by _____%, from line 30)* | **35.** | | |
| **36** Tax *(multiply line 35 by _____, the tax rate from Schedule C, column E)* | | **36.** | |
| **37** No-par-value stock *(from Schedule C, column B)* | **37.** | | |
| **38** Taxable base *(multiply line 37 by _____%, from line 30)* | **38.** | | |
| **39** Tax *(multiply line 38 by _____, the tax rate from Schedule C, column E)* | | **39.** | |
| **40** Remaining value of capital stock | **40.** | | |
| **41** Value of stock used in computing line 40 on which dividends of 6% or more were paid | **41.** | | |
| **42** Taxable stock *(subtract line 41 from line 40)* | **42.** | | |
| **43** Taxable base *(multiply line 42 by _____%, from line 30)* | **43.** | | |
| **44** Tax on one mill *(multiply line 43 by .001)* | | **44.** | |
| **45** Tax on allocated issued capital stock using dividend rates *(add lines 33, 36, 39, and 44; enter here and on line 4)* | | **45.** | |

**Third – party designee** *(see instructions)*   Yes ☐  No ☐  |  Designee's name *(print)*  |  Designee's phone number ( )

Designee's e-mail address  |  PIN

**Certification:** I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

**Authorized person**

Signature of authorized person  |  Official title

E-mail address of authorized person  |  Date

**Paid preparer use only**

Firm's name *(or yours if self-employed)*  |  ID number

Signature of individual preparing this return  |  Address  |  City  |  State  |  ZIP code

E-mail address of individual preparing this return  |  Date

See instructions for where to file.