# CT-185

**2012**

New York State Department of Taxation and Finance

# Cooperative Agricultural Corporation Franchise Tax Return

Tax Law — Article 9, Section 185

Final return ☐   Amended return ■

**For calendar year 2012**

| 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. See *Business information* in Form CT-1. | 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-607 • ☐  CT-611 • ☐  CT-611.1 • ☐  CT-612 • ☐  CT-613 • ☐  CT-631 • ☐  CT-633 • ☐
DTF-630 • ☐  Other credits: _____ • ☐ .................. •  **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)* |
| Preferred | | | % | Tax rate *(enter on line 36)* |
| No-par-value | | | % | Tax rate *(enter on line 39)* |

### 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 lines 2, 32, 35, 38, and 43)* ● | 30 | % | |

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

| | | | |
|---|---|---|---|
| 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 Sched. C, col. 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 Sched. C, col. 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 Sched. C, col. 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** | Printed name of authorized person | Signature of authorized person | Official title |
| | E-mail address of authorized person | Telephone number ( ) | Date |
| **Paid preparer use only** *(see instr.)* | Firm's name *(or yours if self-employed)* | Firm's EIN | Preparer's PTIN or SSN |
| | Signature of individual preparing this return | Address | City | State | ZIP code |
| | E-mail address of individual preparing this return | Preparer's NYTPRIN | Date |

See instructions for where to file.