

- New York State Department of Taxation and Finance

than 300,000, and must have at least 35% of the service, as measured by relative thermal usage, distributed to and used by members who:

- qualify as certain exempt organizations under the New York State Sales and Use Tax Law (for example, governmental, educational, charitable, religious); or
 - qualify as cooperative corporations without stock, that have federal IRC section 501(c)(12) status.
- Members of heating/cooling cooperative corporations as described above.

Types of cooperative corporations that are not exempt from franchise tax, corporation tax, or license fee requirements under Tax Law section 181, and therefore are not required to file this form, are:

- Agricultural cooperative corporations with capital stock organized for the sole purpose of raising crops are subject to the franchise tax imposed by Tax Law, Article 9, section 185. (See Form CT-185, *Cooperative Agricultural Corporation Franchise Tax Return*.)
- Cooperative corporations with capital stock that operate for a profit are taxable under Tax Law Article 9-A. (See Form CT-3, *General Business Corporation Franchise Tax Return*, or Form CT-4, *General Business Corporation Franchise Tax Return Short Form*.)

Payment

Make your check or money order payable in United States funds. We will accept a foreign check or foreign money order only if payable through a United States bank or if marked ***Payable in U.S. funds.***

When and where to file

On or before March 15th following the close of the calendar year, mail this completed form and \$10 check or money order to:

**NYS CORPORATION TAX
REGISTRATION UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227**

Private delivery services

See Publication 55, *Designated Private Delivery Services*.
