

[REDACTED]

[REDACTED]

Dear [REDACTED]

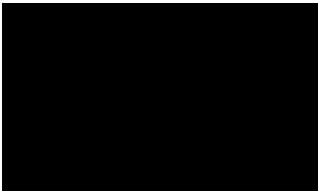
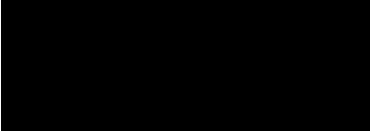
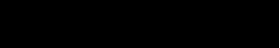
Information about filing your 2024 federal form 1120S.

- Your tax obligation is exactly met. No additional tax is due.
- You selected to file your federal return electronically.
- DO NOT MAIL A PAPER COPY OF YOUR RETURN TO THE IRS.

If you have any questions or concerns, please give us a call. We appreciate your business.

Sincerely,

[REDACTED]

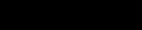


Dear 

Instructions for filing your 2024 NY return, Form NY CT 3S.

- Your return has a balance due of \$25
- You have elected to file your state return ELECTRONICALLY.
- Make a check for \$25 payable to: State Revenue Dept
- Write your SSN, day phone number, and 2024 NYCT3S on the check.
- Mail only dNYCT200V, and your check, as soon as possible to:

NYS CORPORATION TAX,
P.O. BOX 15182,
ALBANY, NY 12212-5182

Your business is appreciated. Please call if you have any questions.




E-file Authorization for Corporations

(Rev. December 2024)

Department of the Treasury
Internal Revenue ServiceFor calendar year 20 24, or tax year beginning _____, 20____, ending _____, 20____**For use with Form 1120 series returns.****Do not send to the IRS. Keep for your records.****Go to www.irs.gov/Form8879CORP for the latest information.**Name of corporation
_____Employer identification number
_____**Part I Information** (Whole dollars only)

1	Total income (Form 1120, line 11)	1	0
2	Total income (Form 1120-F, Section II, line 11)	2	0
3	Total income (loss) (Form 1120-S, line 6)	3	60,672
4	Total income (Form 1120 _____, line _____)	4	

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize _____ to enter my PIN _____ as my signature
ERO firm name do not enter all zeros
on the corporation's electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature  Date 03/15/2025 Title _____

Part III Certification and Authentication**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN. _____

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature  Date 03/15/2025

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So



New York State E-File Authorization for Tax Year 2024

For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations

TR-579-CT
(9/24)Electronic return originator (ERO)/paid preparer: **Do not** mail this form to the Tax Department. Keep it for your records.Legal name of corporation
[REDACTED]

Return type (mark an **X** for all that apply): CT-3 ☐ CT-3-A ☐ CT-3-M ☒ CT-3-S ☒ CT-13 ☐ CT-33 ☐
CT-33-A ☐ CT-33-C ☐ CT-33-M ☐ CT-33-NL ☐ CT-183 ☐ CT-183-M ☐ CT-184 ☐ CT-184-M ☐
CT-186-E ☐ CT-300 ☐ CT-400 ☐

Purpose

Form TR-579-CT must be completed to authorize an ERO to e-file a corporation tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, *General Business Corporation Franchise Tax Return*; CT-3-A, *General Business Corporation Combined Franchise Tax Return*; CT-3-M, *General Business Corporation MTA Surcharge Return*; CT-3-S, *New York S Corporation Franchise Tax Return*; CT-13, *Unrelated Business Income Tax Return*; CT-33, *Life Insurance Corporation Franchise Tax Return*; CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*; CT-33-C, *Captive Insurance Company Franchise Tax Return*; CT-33-M, *Insurance Corporation MTA Surcharge Return*; CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return*; CT-183, *Transportation and Transmission Corporation Franchise Tax Return on Capital Stock*; CT-183-M, *Transportation and Transmission Corporation MTA Surcharge Return*; CT-184, *Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings*; CT-184-M, *Transportation and Transmission Corporation MTA Surcharge Return*; CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*; CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*; or CT-400, *Estimated Tax for Corporations*.

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*. Go to our website at www.tax.ny.gov to find this document.

Do not mail this form to the Tax Department. EROs/paid preparers must keep this form for three years and present it to the Tax Department upon request.

Do **not** use this form for electronically filed Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*; CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)*; CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return*; CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both)*; CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both)*; or CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return)*. Instead use Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal For Tax Year 2024 Corporation Tax Extensions*.

Financial institution information (required if electronic payment is authorized)

1 Amount of authorized debit	1	25
2 Financial institution routing number	2	
3 Financial institution account number	3	

Part A – Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-183, CT-183-M, CT-184, CT-184-M, CT-186-E, CT-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2024 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. If this filing includes Form DTF-686, *Tax Shelter Reportable Transactions*, as an authorized officer of the corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25. The ERO has my consent to send this 2024 New York State electronic corporate return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-CT, I am authorizing the ERO to sign and file this return on behalf of the corporation and agree that the ERO's submission of the corporation's return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying New York State corporation taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2024 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two business days prior to the payment date.

Signature of authorized officer of the corporation 	Print your name and title [REDACTED]	Date 03152025
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Part B – Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2024 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2024 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2024 New York State electronic corporate tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2024 New York State electronic corporate tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature 	Print name [REDACTED]	Date
Paid preparer's signature 	Print name [REDACTED]	Date

U.S. Income Tax Return for an S Corporation

Do not file this form unless the corporation has filed or
is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.

2024

For calendar year 2024 or tax year beginning , 2024, ending , 20

A S election effective date 11/17/2023	TYPE OR PRINT	Name [REDACTED]	D Employer identification number [REDACTED]
B Business activity code number (see instructions) [REDACTED]		Number, street, and room or suite no. If a P.O. box, see instructions. [REDACTED]	E Date incorporated 11/17/2023
C Check if Sch. M-3 attached ☐		City or town, state or province, country, and ZIP or foreign postal code [REDACTED]	F Total assets (see instructions) \$ 0

- G** Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☒ Yes ☐ No
- H** Check if: (1) ☐ Final return (2) ☒ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination
- I** Enter the number of shareholders who were shareholders during any part of the tax year 1
- J** Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1a Gross receipts or sales	60,672	b Less returns and allowances		c Balance	1c	60,672
	2 Cost of goods sold (attach Form 1125-A)					2	0
	3 Gross profit. Subtract line 2 from line 1c					3	60,672
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					4	0
	5 Other income (loss) (see instructions—attach statement)					5	0
	6 Total income (loss). Add lines 3 through 5					6	60,672
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)					7	
	8 Salaries and wages (less employment credits)					8	0
	9 Repairs and maintenance					9	6,800
	10 Bad debts					10	
	11 Rents					11	
	12 Taxes and licenses					12	
	13 Interest (see instructions)					13	
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)					14	0
	15 Depletion (do not deduct oil and gas depletion)					15	
	16 Advertising					16	
	17 Pension, profit-sharing, etc., plans					17	
	18 Employee benefit programs					18	
	19 Energy efficient commercial buildings deduction (attach Form 7205)					19	0
	20 Other deductions (attach statement)					20	50,460
	21 Total deductions. Add lines 7 through 20					21	57,260
	22 Ordinary business income (loss). Subtract line 21 from line 6					22	3,412
Tax and Payments	23a Excess net passive income or LIFO recapture tax (see instructions)		23a	0	23c		0
	b Tax from Schedule D (Form 1120-S)		23b	0			
	c Add lines 23a and 23b (see instructions for additional taxes)						
	24a Current year's estimated tax payments and preceding year's overpayment credited to the current year		24a		24z		0
	b Tax deposited with Form 7004		24b	0			
	c Credit for federal tax paid on fuels (attach Form 4136)		24c	0			
	d Elective payment election amount from Form 3800		24d				
	z Add lines 24a through 24d						
	25 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐		25				0
	26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed		26				0
	27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid		27				0
	28 Enter amount from line 27: Credited to 2025 estimated tax Refunded		28				0

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer [Signature]	Date 03/15/2025	Title [REDACTED]

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☒ No
--

Paid Preparer Use Only	Print/Type preparer's name [REDACTED]	Preparer's signature [Signature]	Date [REDACTED]	Check ☒ if self-employed	PTIN [REDACTED]
	Firm's name [REDACTED]	Firm's EIN [REDACTED]			
	Firm's address [REDACTED]	Phone no. [REDACTED]			

	Yes	No																									
1 Check accounting method: a ☒ Cash b ☐ Accrual c ☐ Other (specify) _____																											
2 See the instructions and enter the: a Business activity <u>Truck Transportation</u> b Product or service _____																											
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .																											
4 At the end of the tax year, did the corporation:																											
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below																											
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">(i) Name of Corporation</th> <th style="width: 15%;">(ii) Employer Identification Number (if any)</th> <th style="width: 15%;">(iii) Country of Incorporation</th> <th style="width: 15%;">(iv) Percentage of Stock Owned</th> <th style="width: 30%;">(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made																						
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b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below																											
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5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock (ii) Total shares of non-restricted stock																											
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year (ii) Total shares of stock outstanding if all instruments were executed																											
6 Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X																									
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.																											
8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$ _____																											
9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions																											
10 Does the corporation satisfy one or more of the following? See instructions																											
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.																											
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$30 million and the corporation has business interest expense.																											
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j).																											
11 Does the corporation satisfy both of the following conditions?	X																										
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.																											
b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.																											

Schedule B Other Information (see instructions) (continued)

	Yes	No
12 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
If "Yes," enter the amount of principal reduction \$		
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		
14a Did the corporation make any payments that would require it to file Form(s) 1099?		
b If "Yes," did or will the corporation file required Form(s) 1099?		
15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		x
If "Yes," enter the amount from Form 8996, line 15 \$ 0		
16 At any time during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		

Schedule K Shareholders' Pro Rata Share Items

		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1 3,412
	2 Net rental real estate income (loss) (attach Form 8825)	2 0
	3a Other gross rental income (loss) 3a	
	b Expenses from other rental activities (attach statement) 3b 0	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c 0
	4 Interest income	4
	5 Dividends: a Ordinary dividends 5a	
	b Qualified dividends 5b	
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7 0
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a 0	
b Collectibles (28%) gain (loss) 8b		
c Unrecaptured section 1250 gain (attach statement) 8c 0		
9 Net section 1231 gain (loss) (attach Form 4797)	9 0	
10 Other income (loss) (see instructions) Type:	10 0	
Deductions	11 Section 179 deduction (attach Form 4562)	11 0
	12a Cash charitable contributions	12a 0
	b Noncash charitable contributions	12b
	c Investment interest expense	12c
	d Section 59(e)(2) expenditures Type:	12d
e Other deductions (see instructions) Type:	12e 0	
Credits	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b 0
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c 0
	d Other rental real estate credits (see instructions) Type:	13d
	e Other rental credits (see instructions) Type:	13e
	f Biofuel producer credit (attach Form 6478)	13f 0
	g Other credits (see instructions) Type:	13g 0
Inter-national	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance ☐	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a
	b Adjusted gain or loss	15b 0
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties—gross income	15d
	e Oil, gas, and geothermal properties—deductions	15e
	f Other AMT items (attach statement)	15f 0
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c 4,800
	d Distributions (attach statement if required) (see instructions)	16d 0
	e Repayment of loans from shareholders	16e
	f Foreign taxes paid or accrued	16f

Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement)		
Reconciliation	18	Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12e and 16f	18	3,412

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)		
Assets							
1	Cash						
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts	()	0	()	0		
3	Inventories		0		0		
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)		0		0		
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)		0		0		
10a	Buildings and other depreciable assets	0		0			
b	Less accumulated depreciation	(0)	0	(0)	0		
11a	Depletable assets						
b	Less accumulated depletion	()	0	()	0		
12	Land (net of any amortization)		0		0		
13a	Intangible assets (amortizable only)	0		0			
b	Less accumulated amortization	(0)	0	(0)	0		
14	Other assets (attach statement)		0		0		
15	Total assets		0		0		
Liabilities and Shareholders' Equity							
16	Accounts payable						
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)		0		0		
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach statement)		0		0		
22	Capital stock						
23	Additional paid-in capital						
24	Retained earnings						6,840
25	Adjustments to shareholders' equity (attach statement)		0		0		
26	Less cost of treasury stock	()		()			
27	Total liabilities and shareholders' equity		0		0		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	0	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): _____	0	a	Tax-exempt interest \$ _____	0
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12e, and 16f (itemize):		6	Deductions included on Schedule K, lines 1 through 12e, and 16f, not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	0
b	Travel and entertainment \$ _____	0	7	Add lines 5 and 6	0
4	Add lines 1 through 3	0	8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	0

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year	6,840	0	0
2	Ordinary income from page 1, line 22	3,412		
3	Other additions	0		0
4	Loss from page 1, line 22	(0)		
5	Other reductions	(4,800)		(0)
6	Combine lines 1 through 5	5,452	0	0
7	Distributions			
8	Balance at end of tax year. Subtract line 7 from line 6	5,452	0	0

Statement - 1120S - Deductions - Line 20 - Other deductions - Meals and Entertainment

Meals and entertainment	Deductible Amount	Total Deductible Amount
50% of Meals & Entertainment	9,600	4,800
Total:	9,600	4,800

Statement - 1120S - Deductions - Line 20 - Other deductions - Other than Meals and Entertainment

Other Deductions	Amount
DIESEL	21,554
TOLLS	2,280
PARKING	4,036
APPS AND PHONE	3,080
SHOWER	1,460
TRUCK RENTAL	10,450
ROAD SERVICE	2,800
Total:	45,660

Statement - 1120S - Schedule K - Line 17D - Other items and amounts

Description	Amount
V	3,412
Total:	3,412

Department of the Treasury
Internal Revenue Service

Internal Revenue Service

For calendar year 2024, or tax year

beginning / / 2024

ending	/	/
--------	---	---

See separate instructions.

A Corporation's employer identification number

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return

D Corporation's total number of shares

Beginning of tax year

End of tax year

E Shareholder's identifying number

F1 Shareholder's name, address, city, state, and ZIP code

F2 If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting:

TIN	Name
-----	------

F3 What type of entity is this shareholder?

G	Current year allocation percentage	100 %
----------	--	-------

H Shareholder's number of shares

Beginning of tax year

End of tax year

I Loans from shareholder

Beginning of tax year \$

End of tax year \$

For IRS Use Only

☐ Final K-1☐ Amended K-1[illegible]

18 ☐ More than one activity for at-risk purposes*

19 ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

Computation of Shareholder's Basis

1. Stock basis at the beginning of the corporation's tax year.....	0
2. Basis from any capital contributions made or additional stock acquired during the tax year..	
INCREASES :	
3. Ordinary income	3,412
4. Net income from rental activities	0
5. Net portfolio income.....	0
6. Net gain under Section 1231.....	0
7. Other income.....	0
8. Tax-exempt interest income.....	0
9. Other tax-exempt income.....	0
10. Net gain on disposition of Section 179 assets.....	
11. Oil and gas depletion in excess of basis.....	
12. Other Increases :	
Description	Amount
_____	_____
_____	_____
_____	_____
13. Total Increases : (add lines 3 - 12).....	3,412
DECREASES :	
14. Nondeductible expenses.....	4,800
15. Oil and gas depletion.....	
16. Ordinary loss.....	0
17. Net loss from rental activities.....	0
18. Net portfolio loss.....	0
19. Net loss under Section 1231.....	0
20. Other loss.....	0
21. Charitable contributions.....	0
22. Section 179 expense deduction.....	0
23. Deductions related to portfolio income (loss).....	0
24. Other deductions.....	
25. Investment interest expense.....	0
26. Total foreign taxes.....	0
27. Section 59(e) expenses.....	0
28. Prior year loss in excess of basis.....	
29. Other Decreases	
Description	Amount
_____	_____
_____	_____
_____	_____
30. Property distributions (including cash).....	0
31. Total Decreases.....	4,800
32. Stock basis at the end of Tax Year. (Line 1 and line 2 plus line 13 minus line 31).....	-1,388
33. Debt basis at the beginning of Tax Year.....	
34. Adjustments to Debt basis	
Description	Amount
_____	_____
_____	_____
_____	_____
35. Debt basis at the end of Tax Year (Combine line 32 and 33).....	0
36. Shareholder's total basis at the end of Tax Year.....	-1,388

List of Codes

This list identifies the codes used on Schedule K-1 for all shareholders. For detailed reporting and filing information, see the specific line instructions, earlier, and the instructions for your income tax return.

Box 10. Other income (loss)

Code

- A** Other portfolio income (loss)
- B** Involuntary conversions
- C** Section 1256 contracts & straddles
- D** Mining exploration costs recapture
- E** Section 951A income
- F** Reserved for future use
- G** Income under subpart F (other than inclusions under section 951A)
- H** Other income (loss)

Box 12. Other deductions

- A** Cash contributions (60%)
- B** Cash contributions (30%)
- C** Noncash contributions (50%)
- D** Noncash contributions (30%)
- E** Capital gain property to a 50% organization (30%)
- F** Capital gain property (20%)
- G** Contributions (100%)
- H** Investment interest expense
- I** Deductions—royalty income
- J** Section 59(e)(2) expenditures
- K** Reserved for future use
- L** Deductions—portfolio (other)
- M** Preproductive period expenses
- N** Commercial revitalization deduction from rental real estate activities

- O** Reforestation expense deduction
- P** Reserved for future use
- Q** Reserved for future use
- R** Reserved for future use
- S** Other deductions

Box 13. Credits

- A** Low-income housing credit (section 42(j)(5)) from pre-2008 buildings
- B** Low-income housing credit (other) from pre-2008 buildings
- C** Low-income housing credit (section 42(j)(5)) from post-2007 buildings
- D** Low-income housing credit (other) from post-2007 buildings
- E** Qualified rehabilitation expenditures (rental real estate)
- F** Other rental real estate credits
- G** Other rental credits
- H** Undistributed capital gains credit
- I** Biofuel producer credit
- J** Work opportunity credit
- K** Disabled access credit
- L** Empowerment zone employment credit
- M** Credit for increasing research activities
- N** Credit for employer social security and Medicare taxes
- O** Backup withholding
- P** Other credits

Box 14. Foreign transactions

- A** Name of country or U.S. possession
 - B** Gross income from all sources
 - C** Gross income sourced at shareholder level
- Foreign gross income sourced at corporate level:*
- D** Section 951A category
 - E** Foreign branch category
 - F** Passive category
 - G** General category
 - H** Other

Deductions allocated and apportioned at shareholder level:

- I** Interest expense
- J** Other

Deductions allocated and apportioned at corporate level to foreign source income:

- K** Section 951A category foreign source income
- L** Foreign branch category
- M** Passive category
- N** General category
- O** Other

Other information:

- P** Total foreign taxes paid
- Q** Total foreign taxes accrued
- R** Reduction in taxes available for credit
- S** Foreign trading gross receipts
- T** Extraterritorial income exclusion
- U** Reserved for future use
- V** Other foreign transactions

Box 15. Alternative minimum tax (AMT) items

- A** Post-1986 depreciation adjustment
- B** Adjusted gain or loss
- C** Depletion (other than oil & gas)
- D** Oil, gas, & geothermal—gross income
- E** Oil, gas, & geothermal—deductions
- F** Other AMT items

Box 16. Items affecting shareholder basis

- A** Tax-exempt interest income
- B** Other tax-exempt income
- C** Nondeductible expenses
- D** Distributions
- E** Repayment of loans from shareholders

Box 17. Other information

- A** Investment income
- B** Investment expenses
- C** Qualified rehabilitation expenditures (other than rental real estate)
- D** Basis of energy property
- E** Recapture of low-income housing credit (section 42(j)(5))
- F** Recapture of low-income housing credit (other)
- G** Recapture of investment credit
- H** Recapture of other credits
- I** Look-back interest—completed long-term contracts
- J** Look-back interest—income forecast method
- K** Dispositions of property with section 179 deductions
- L** Recapture of section 179 deduction
- M** Section 453(l)(3) information
- N** Section 453A(c) information
- O** Section 1260(b) information
- P** Interest allocable to production expenditures
- Q** CCF nonqualified withdrawals
- R** Depletion information—oil and gas
- S** Reserved for future use
- T** Reserved for future use
- U** Net investment income
- V** Section 199A information
- W** Reserved for future use
- X** Reserved for future use
- Y** Reserved for future use
- Z** Reserved for future use
- AA** Excess taxable income
- AB** Excess business interest income
- AC** Gross receipts for section 448(c)
- AD** Other information

Schedule K-1 (1120-S) - Qualified Business Income Deduction

SSTB	Qualified Business Income/(Loss)	Qualified Business Income/(Loss)	Section 179	W-2 Wages	Unadjusted Basis Immediately After Acquisition	Qualified REIT Dividends	Qualified PTP Income/(Loss)
	3,412			0	0	0	0
Total:	3,412			0	0	0	0

Election by a Small Business Corporation
(Under section 1362 of the Internal Revenue Code)
(Including a late election filed pursuant to Rev. Proc. 2013-30)

► You can fax this form to the IRS. See separate instructions.
► Go to www.irs.gov/Form2553 for instructions and the latest information.

Note: This election to be an S corporation can be accepted only if all the tests are met under *Who May Elect* in the instructions, all shareholders have signed the consent statement, an officer has signed below, and the exact name and address of the corporation (entity) and other required form information have been provided.

Part I Election Information

Type or Print	Name (see instructions) [REDACTED]	A Employer identification number [REDACTED]
	Number, street, and room or suite no. If a P.O. box, see instructions. [REDACTED]	B Date incorporated 11 / 17 / 2023
	City or town, state or province, country, and ZIP or foreign postal code [REDACTED] [REDACTED]	C State of incorporation [REDACTED]

D Check the applicable box(es) if the corporation (entity), after applying for the EIN shown in **A** above, changed its ☐ name or ☐ address

E Election is to be effective for tax year beginning (month, day, year) (see instructions) ► 01 / 07 / 2025

Caution: A corporation (entity) making the election for its first tax year in existence will usually enter the beginning date of a short tax year that begins on a date other than January 1.

F Selected tax year:

- (1) ☒ Calendar year
(2) ☐ Fiscal year ending (month and day) ► _____
(3) ☐ 52-53-week year ending with reference to the month of December
(4) ☐ 52-53-week year ending with reference to the month of ► _____

If box (2) or (4) is checked, complete Part II.

G If more than 100 shareholders are listed for item J (see page 2), check this box if treating members of a family as one shareholder results in no more than 100 shareholders (see test 2 under *Who May Elect* in the instructions) ► ☐

H Name and title of officer or legal representative whom the IRS may call for more information [REDACTED] [REDACTED]	Telephone number of officer or legal representative [REDACTED]
--	---

I If this S corporation election is being filed late, I declare I had reasonable cause for not filing Form 2553 timely. If this late election is being made by an entity eligible to elect to be treated as a corporation, I declare I also had reasonable cause for not filing an entity classification election timely and the representations listed in Part IV are true. See below for my explanation of the reasons the election or elections were not made on time and a description of my diligent actions to correct the mistake upon its discovery. See instructions.

Sign Here

Under penalties of perjury, I declare that I have examined this election, including accompanying documents, and, to the best of my knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete.

► 
Signature of officer

[REDACTED]
Title

03 / 15 / 2025
Date

Name ██████████	Employer identification number ██████████
--------------------	--

Part I Election Information (continued) **Note:** If you need more rows, use additional copies of page 2.

J Name and address of each shareholder or former shareholder required to consent to the election. (see instructions)	K Shareholder's Consent Statement Under penalties of perjury, I declare that I consent to the election of the above-named corporation (entity) to be an S corporation under section 1362(a) and that I have examined this consent statement, including accompanying documents, and, to the best of my knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete. I understand my consent is binding and may not be withdrawn after the corporation (entity) has made a valid election. If seeking relief for a late filed election, I also declare under penalties of perjury that I have reported my income on all affected returns consistent with the S corporation election for the year for which the election should have been filed (see beginning date entered on line E) and for all subsequent years.		L Stock owned or percentage of ownership (see instructions)		M Social security number or employer identification number (see instructions)	N Shareholder's tax year ends (month and day)
	Signature	Date	Number of shares or percentage of ownership	Date(s) acquired		
██████████ ████████████████████ ██████		03/15/2025	100	01/07/2025	██████████	12/31

Name 	Employer identification number
---	---

Part II Selection of Fiscal Tax Year (see instructions)

Note: All corporations using this part must complete item O and item P, Q, or R.

- O** Check the applicable box to indicate whether the corporation is:
1. ☒ A new corporation **adopting** the tax year entered in item F, Part I.
 2. ☐ An existing corporation **retaining** the tax year entered in item F, Part I.
 3. ☐ An existing corporation **changing** to the tax year entered in item F, Part I.
- P** Complete item P if the corporation is using the automatic approval provisions of Rev. Proc. 2006-46, 2006-45 I.R.B. 859, to request (1) a natural business year (as defined in section 5.07 of Rev. Proc. 2006-46) or (2) a year that satisfies the ownership tax year test (as defined in section 5.08 of Rev. Proc. 2006-46). Check the applicable box below to indicate the representation statement the corporation is making.
1. Natural Business Year ► ☐ I represent that the corporation is adopting, retaining, or changing to a tax year that qualifies as its natural business year (as defined in section 5.07 of Rev. Proc. 2006-46) and has attached a statement showing separately for each month the gross receipts for the most recent 47 months. See instructions. I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2006-46 from obtaining automatic approval of such adoption, retention, or change in tax year.
 2. Ownership Tax Year ► ☒ I represent that shareholders (as described in section 5.08 of Rev. Proc. 2006-46) holding more than half of the shares of the stock (as of the first day of the tax year to which the request relates) of the corporation have the same tax year or are concurrently changing to the tax year that the corporation adopts, retains, or changes to per item F, Part I, and that such tax year satisfies the requirement of section 4.01(3) of Rev. Proc. 2006-46. I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2006-46 from obtaining automatic approval of such adoption, retention, or change in tax year.

Note: If you do not use item P and the corporation wants a fiscal tax year, complete either item Q or R below. Item Q is used to request a fiscal tax year based on a business purpose and to make a back-up section 444 election. Item R is used to make a regular section 444 election.

- Q** Business Purpose—To request a fiscal tax year based on a business purpose, check box Q1. See instructions for details including payment of a user fee. You may also check box Q2 and/or box Q3.
1. Check here ► ☐ if the fiscal year entered in item F, Part I, is requested under the prior approval provisions of Rev. Proc. 2002-39, 2002-22 I.R.B. 1046. Attach to Form 2553 a statement describing the relevant facts and circumstances and, if applicable, the gross receipts from sales and services necessary to establish a business purpose. See the instructions for details regarding the gross receipts from sales and services. If the IRS proposes to disapprove the requested fiscal year, do you want a conference with the IRS National Office?
☐ Yes ☐ No
 2. Check here ► ☐ to show that the corporation intends to make a back-up section 444 election in the event the corporation's business purpose request is not approved by the IRS. See instructions for more information.
 3. Check here ► ☒ to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event (1) the corporation's business purpose request is not approved and the corporation makes a back-up section 444 election, but is ultimately not qualified to make a section 444 election, or (2) the corporation's business purpose request is not approved and the corporation did not make a back-up section 444 election.
- R** Section 444 Election—To make a section 444 election, check box R1. You may also check box R2.
1. Check here ► ☐ to show that the corporation will make, if qualified, a section 444 election to have the fiscal tax year shown in item F, Part I. To make the election, you must complete **Form 8716**, Election To Have a Tax Year Other Than a Required Tax Year, and either attach it to Form 2553 or file it separately.
 2. Check here ► ☒ to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event the corporation is ultimately not qualified to make a section 444 election.

Name [REDACTED]	Employer identification number [REDACTED]
--------------------	--

Part III Qualified Subchapter S Trust (QSST) Election Under Section 1361(d)(2)* **Note:** If you are making more than one QSST election, use additional copies of page 4.

Income beneficiary's name and address	Social security number
Trust's name and address	Employer identification number

Date on which stock of the corporation was transferred to the trust (month, day, year) ►

In order for the trust named above to be a QSST and thus a qualifying shareholder of the S corporation for which this Form 2553 is filed, I hereby make the election under section 1361(d)(2). Under penalties of perjury, I certify that the trust meets the definitional requirements of section 1361(d)(3) and that all other information provided in Part III is true, correct, and complete.

Signature of income beneficiary or signature and title of legal representative or other qualified person making the election	Date
--	------

*Use Part III to make the QSST election only if stock of the corporation has been transferred to the trust on or before the date on which the corporation makes its election to be an S corporation. The QSST election must be made and filed separately if stock of the corporation is transferred to the trust **after** the date on which the corporation makes the S election.

Part IV Late Corporate Classification Election Representations (see instructions)

If a late entity classification election was intended to be effective on the same date that the S corporation election was intended to be effective, relief for a late S corporation election must also include the following representations.

- 1** The requesting entity is an eligible entity as defined in Regulations section 301.7701-3(a);
- 2** The requesting entity intended to be classified as a corporation as of the effective date of the S corporation status;
- 3** The requesting entity fails to qualify as a corporation solely because Form 8832, Entity Classification Election, was not timely filed under Regulations section 301.7701-3(c)(1)(i), or Form 8832 was not deemed to have been filed under Regulations section 301.7701-3(c)(1)(v)(C);
- 4** The requesting entity fails to qualify as an S corporation on the effective date of the S corporation status solely because the S corporation election was not timely filed pursuant to section 1362(b); **and**
- 5a** The requesting entity timely filed all required federal tax returns and information returns consistent with its requested classification as an S corporation for all of the years the entity intended to be an S corporation and no inconsistent tax or information returns have been filed by or with respect to the entity during any of the tax years, **or**
- b** The requesting entity has not filed a federal tax or information return for the first year in which the election was intended to be effective because the due date has not passed for that year's federal tax or information return.

2024 Form 1099-NEC Nonemployee Compensation Report

Recipient's Name	Payer Name	1. Nonemployee Compensation	4. Federal Income Tax Withheld
Parent form: 1120-S			
██████████	██████████	19,522	
██████████	██████████████████	41,150	
Total :		60,672	0



Department of Taxation and Finance

New York S Corporation Franchise Tax Return

Tax Law – Articles 9-A and 22

CT-3-S

All filers must enter tax period:

Final return (see instructions) ☐Amended return ☐beginning ending

Employer identification number (EIN) 		File number 	Business telephone number ()	If you claim an overpayment, mark an X in the box ☐	
Legal name of corporation 			Trade name/DBA 		
Mailing address 			State or country of incorporation 		
Care of (c/o) 					
Number and street or PO Box 			Date of incorporation 11-17-23	Foreign corporations: date began business in NYS 	
City 	U.S. state/Canadian province 	ZIP/Postal code 	Country (if not United States) 	For office use only	
NAICS business code number (from NYS Pub 910) 		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		New York S election effective date 	
NYS principal business activity 		Has the corporation revoked its election to be treated as a New York S corporation? Yes ☐ No ☐ If Yes, enter effective date:		Number of shareholders 1	
A Pay amount shown on Part 2, line 46. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)				A Payment enclosed 0	

You must file or attach a copy of the following with this return: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-60, if applicable; (4) any applicable credit claim forms, (5) Form CT-225, if applicable; and (6) Form CT-227, if applicable.

- B** If you filed a return(s) other than federal Form 1120S, enter the form number(s) here •
- C** Enter your business apportionment factor (from Part 3, line 56) •
- D** Did the S corporation make an IRC section 338 or 453 election? Yes • ☐ No • ☐
- E** Did this entity have an interest in real property located in New York State during the last three years? Yes • ☐ No • ☐
- F** Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? Yes • ☐ No • ☐
- G** If the IRS has completed an audit of any of your returns within the last five years, list years....
- H** If this return is for a New York S termination year, mark an **X** in the appropriate box to indicate which method of accounting was used for the New York S short year (see *New York S corporation termination year in instructions*)
Normal accounting rules ☐ Daily pro rata allocation ☐
- I** Mark an **X** in the box if you are filing Form CT-3-S as a result of the mandatory New York S election of Tax Law, Article 22, section 660(i).. • ☐
- J** If you are one of the following, mark an **X** in one box: QETC • ☐ Qualified New York manufacturer • ☐
- K** If you filed as a New York C corporation in previous years, enter the last year filed as such •
- L** Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)?..... Yes • ☐ No • ☐
- M** Enter the amount, if any, of tax paid from federal Form 1120S, line 23c •
- N** If you include the activities of a qualified subchapter S subsidiary (QSSS), partnership, single member limited liability company (SMLLC), or DISC in this return, or have other affiliated entities, mark an **X** in the box and file Form CT-60 with your return ... • ☐

440001241937



- O

If you are a foreign corporation calculating your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box

☐
- P

If you made a voluntary contribution to any available funds, mark an **X** in the box and file Form CT-227 with your return

☐

Part 1 – Federal Form 1120S information

Provide the information for lines 1 through 10 from the corresponding lines on your federal Form 1120S, Schedule K, total amount column. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

1	Ordinary business income or loss	•	1	3,412		
2	Net rental real estate income or loss	•	2	0		
3	Other net rental income or loss.....	•	3	0		
4	Interest income	•	4	0		
5	Ordinary dividends.....	•	5	0		
6	Royalties	•	6	0		
7	Net short-term capital gain or loss	•	7	0		
8	Net long-term capital gain or loss	•	8	0		
9	Net section 1231 gain or loss.....	•	9	0		
10	Other income or loss.....	•	10	0		
11	Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d)					
	Beginning of tax year	•	0.	End of tax year	•	0.
12	Total assets (from federal Form 1120S, Schedule L, line 15, columns b and d)					
	Beginning of tax year	•	0.	End of tax year	•	0.
13	Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)					
	Beginning of tax year	•	0.	End of tax year	•	0.

Provide the information for lines 14 through 21 from the corresponding lines on your federal Form 1120S, Schedule M-2. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

	A Accumulated adjustments account	B Shareholders' undistributed taxable income previously taxed	C Accumulated earnings and profits	D Other adjustments account
14 Balance at beginning of tax year.....	6,840.	0.	0.	0.
15 Ordinary income from federal Form 1120S, page 1, line 22..	3,412.			
16 Other additions.....	0.			0.
17 Loss from federal Form 1120S, page 1, line 22.....	0.			
18 Other reductions	4,800.			0.
19 Combine lines 14 through 18..	5,452.	0.	0.	0.
20 Distributions.....	0.	0.	0.	0.
21 Balance at end of tax year. Subtract line 20 from line 19..	5,452.	0.	0.	0.



Part 2 – Calculation of tax (see instructions)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1, mark an **X** in one box)..... Yes ☐ No ☐

You must enter an amount on line 22; if none, enter 0.

22 New York receipts (from Part 3, line 55, column A (New York State))	22	0
Caution: Do not enter 0 on line 23 or leave it blank.		
23 Fixed dollar minimum tax (see instructions).....	23	25
24 Recapture of tax credits (see instructions).....	24	
25 Total tax after recapture of tax credits (add lines 23 and 24)	25	25
26 Special additional mortgage recording tax credit (current year or deferred; see instructions)	26	0
27 Tax due after tax credits (subtract line 26 from line 25)	27	25

First installment of estimated tax for the next tax period:

28 Enter amount from line 27.....	28	25
29 If you filed a request for extension, enter amount from Form CT-5.4, line 2.....	29	
30 If you did not file Form CT-5.4 and line 28 is over \$1,000, enter 25% (0.25) of line 28. Otherwise enter 0	30	0
31 Add line 28 and line 29 or 30.....	31	25

Composition of prepayments (see instructions):

	Date paid	Amount	
32 Mandatory first installment	32		
33 Second installment from Form CT-400	33		
34 Third installment from Form CT-400	34		
35 Fourth installment from Form CT-400	35		
36 Payment with extension request from Form CT-5.4	36		
37 Overpayment credited from prior years (see instructions)	37		
38 Total prepayments (add lines 32 through 37)	38	0	
39 Balance (subtract line 38 from line 31; if line 38 is larger than line 31, enter 0)	39	25	
40 Estimated tax penalty (see instr.; mark an X in the box if Form CT-222 is filed with this return) • ☐	40		
41 Interest on late payment (see instructions)	41		
42 Late filing and late payment penalties (see instructions)	42		
43 Balance (add lines 39 through 42)	43	25	

Voluntary gifts/contributions

44 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	44	
45 Add lines 31, 40, 41, 42, and 44	45	25
46 Balance due (If line 38 is less than line 45, subtract line 38 from line 45 and enter here. This is the amount due; enter your payment amount on line A on page 1.)	46	25
47 Overpayment (If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)	47	0
48 Amount of overpayment to be credited to next period (see instructions).....	48	
49 Refund of overpayment (subtract line 48 from line 47; see instructions)	49	0
50 Refund of unused special additional mortgage recording tax credit (see instructions)	50	0
51 Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period	51	



Part 3 – Calculation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) ... ☐ **X**

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1		
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, rental, or granting access to digital products and digital services	7		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an X in the box (see instructions)			☐ 8
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans not secured by real property (QFI • ☐)	11		
12 Net gains from sales of loans not secured by real property (QFI • ☐)	12		
Section 210-A.5(a)(2)(B) (QFI • ☐)			
13 Interest from federal debt	13		
14			
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI • ☐)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI • ☐)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI • ☐)			
27 Net income from sales of commodities	27		
Section 210-A.5(a)(2)(J) (QFI • ☐)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI • ☐)			
210-A.5(a)(2)(G) (QFI • ☐)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		



Part 3 – Calculation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	• 31		
32 Margin interest earned on behalf of brokerage accounts	• 32		
33 Fees for advisory services for underwriting or management of underwriting	• 33		
34 Receipts from primary spread of selling concessions	• 34		
35 Receipts from account maintenance fees	• 35		
36 Fees for management or advisory services	• 36		
37 Interest from an affiliated corporation	• 37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	• 38		
39 Service charges and fees from credit cards	• 39		
40 Receipts from merchant discounts	• 40		
41 Receipts from credit card authorizations and settlement processing ..	• 41		
42 Other credit card processing receipts	• 42		
Section 210-A.5(d)			
43 Receipts from certain services to regulated investment companies ...	• 43		
Section 210-A.5-a			
44 Global intangible low-taxed income	• 44	0 00	
Section 210-A.6			
45 Receipts from railroad, trucking, and omnibus business	• 45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	• 46		
Section 210-A.7			
47 Receipts from air freight forwarding	• 47		
48 Receipts from other aviation services	• 48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	• 49		
50 Advertising on television or radio	• 50		
51 Advertising via other means	• 51		
Section 210-A.9			
52 Receipts from transportation or transmission of gas through pipes	• 52		
Section 210-A.10			
53 Receipts from other services/activities not specified	• 53		
Section 210-A.11			
54 Discretionary adjustments	• 54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	• 55	0	0

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*

• 56 0.000000



Amended return information

If filing an amended return, mark an X in the box for any items that apply and attach documentation.

Final federal determination • ☐ If marked, enter date of determination: • _____

Third – party designee (see instructions)	Yes ☐ No ☐	Designee's name <i>(print)</i>	Designee's phone number ()
	Designee's email 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 [redacted]		Signature of authorized person [redacted]		Official title [redacted]	
	Email address of authorized person [redacted]		Telephone number [redacted]		Date 03-15-25	
Paid preparer use only (see instr.)	Firm's name <i>(or yours if self-employed)</i> [redacted]		Firm's EIN [redacted]		Preparer's PTIN or SSN [redacted]	
	Signature of individual preparing this return [redacted]		Address [redacted]		City [redacted]	State [redacted] ZIP code [redacted]
	Email address of individual preparing this return [redacted]		Preparer's NYTPRIN [redacted]		or [redacted]	Excl. code [redacted] Date [redacted]

See instructions for where to file.





CT-3-M

Department of Taxation and Finance

General Business Corporation
MTA Surcharge Return

Tax Law – Article 9-A, Section 209-B

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2024. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Amended return ☐		All filers must enter tax period: beginning ☐ 01-01-24 ending ☐ 12-31-24	
Employer identification number (EIN) ☐	File number ☐	Business telephone number ()	If you claim an overpayment, mark an X in the box ☐
Legal name of corporation ☐		Trade name/DBA ☐	
Mailing address ☐		State or country of incorporation ☐	
Care of (c/o) ☐		☐	
Number and street or PO Box ☐		Date of incorporation 11-17-23	Foreign corporations: date began business in NYS ☐
City ☐	U.S. state/Canadian province ☐	ZIP/Postal code ☐	Country (if not United States) ☐
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			For office use only

File this form with your Form CT-3 or CT-3-A. Before completing this return, see Form CT-3-M-I, *Instructions for Form CT-3-M*.

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 0
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Computation of MTA surcharge

1a New York State franchise tax (see instructions)	1a	25
1b Sum of fixed dollar minimum taxes for members subject to the MTA surcharge (see instructions)	1b	
1 Total New York State franchise tax (add lines 1a and 1b)	1	25
2 MCTD apportionment percentage from line 83	2	100.0000 %
3 Apportioned franchise tax (multiply line 1 by line 2)	3	25
4 MTA surcharge (multiply line 3 by 30% (0.30))	4	8
5a, 5b, 6		
7 Total prepayments from line 92	7	0
8a Underpayment (subtract line 7 from line 4)	8a	8
8b Additional amount for 2025 MFI (see instructions)	8b	
8c Total of lines 8a and 8b	8c	8
9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) ☐	9	0
10 Interest on late payment (see instructions for Form CT-3 or CT-3-A)	10	
11 Late filing and late payment penalties (see instructions for Form CT-3 or CT-3-A)	11	
12 Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above)	12	8
13a Excess prepayments (subtract line 4 from line 7)	13a	0
13b Amount previously credited to 2025 MFI (see instructions)	13b	
13c Overpayment (subtract line 13b from line 13a)	13c	0
14 Amount of overpayment to be credited to New York State franchise tax (see instructions)	14	
15 Amount of overpayment to be credited to MTA surcharge for next period (see instructions)	15	
16 Amount of overpayment to be refunded (see instructions)	16	0

Schedule A – Computation of MCTD apportionment percentage (see instructions)

Average value of property (see instructions)		A MCTD	B New York State
17 Real estate owned (see instructions)	17		
18 Real estate rented (see instructions)	18		
19 Inventories owned	19		
20 Tangible personal property owned (see instructions)	20		
21 Tangible personal property rented (see instructions)	21		
22 Total (add lines 17 through 21 in columns A and B)	22	0	0
23 MCTD property factor (divide line 22, column A, by line 22, column B)	23		0.0000 %



Receipts from: (see instructions for lines 24 through 77)		A MCTD	B New York State
Section 210-A.2			
24 Sales of tangible personal property	24		0
25 Sales of electricity	25		0
26 Net gains from sales of real property	26		0
Section 210-A.3			
27 Rentals of real and tangible personal property	27		0
28 Royalties from patents, copyrights, trademarks, and similar intangible personal property	28		0
29 Sales of rights for certain closed-circuit and cable TV transmissions of an event	29		0
Section 210-A.4			
30 Sale, licensing, rental, or granting access to digital products and digital services	30		0
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
31 If this irrevocable election was made on Form CT-3 or CT-3-A, mark an X in the box (see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions)			31
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions)			
Section 210-A.5(a)(2)(A)			
32 Interest from loans secured by real property	32		0
33 Net gains from sales of loans secured by real property	33		0
34 Interest from loans not secured by real property (QFI ☐)	34		0
35 Net gains from sales of loans not secured by real property (QFI ☐)	35		0
Section 210-A.5(a)(2)(B) (QFI ☐)			
36 Interest from federal debt	36		0
37			
38 Interest from NYS and its political subdivisions debt	38		0
39 Net gains from federal, NYS, and NYS political subdivisions debt	39		0
40 Interest from other states and their political subdivisions debt	40		0
41 Net gains from other states and their political subdivisions debt	41		0
Section 210-A.5(a)(2)(C) (QFI ☐)			
42 Interest from asset-backed securities and other government agency debt	42		0
43 Net gains from government agency debt or asset-backed securities sold through an exchange	43		0
44 Net gains from all other asset-backed securities	44		0
Section 210-A.5(a)(2)(D) (QFI ☐)			
45 Interest from corporate bonds	45		0
46 Net gains from corporate bonds sold through broker/dealer or licensed exchange	46		0
47 Net gains from other corporate bonds	47		0
Section 210-A.5(a)(2)(E)			
48 Net interest from reverse repurchase and securities borrowing agreements	48		0
Section 210-A.5(a)(2)(F)			
49 Net interest from federal funds	49		0
Section 210-A.5(a)(2)(I) (QFI ☐)			
50 Net income from sales of commodities	50		0
Section 210-A.5(a)(2)(J) (QFI ☐)			
51 Marked to market net gains	51		0
Section 210-A.5(a)(2)(H) (QFI ☐)			
210-A.5(a)(2)(G) (QFI ☐)			
52 Interest from other financial instruments	52		0
53 Net gains and other income from other financial instruments	53		0



Receipts from: (continued)		A MCTD		B New York State	
Section 210-A.5(b)					
54	Brokerage commissions	54			0
55	Margin interest earned on behalf of brokerage accounts	55			0
56	Fees for advisory services for underwriting or management of underwriting	56			0
57	Receipts from primary spread of selling concessions	57			0
58	Receipts from account maintenance fees	58			0
59	Fees for management or advisory services	59			0
60	Interest from an affiliated corporation	60			0
Section 210-A.5(c)					
61	Interest, fees, and penalties from credit cards	61			0
62	Service charges and fees from credit cards	62			0
63	Receipts from merchant discounts	63			0
64	Receipts from credit card authorizations and settlement processing	64			0
65	Other credit card processing receipts	65			0
Section 210-A.5(d)					
66	Receipts from certain services to regulated investment companies	66			0
Section 210-A.5-a					
67	Global intangible low-taxed income	67			
Section 210-A.6					
68	Receipts from railroad, trucking, and omnibus business	68			0
Section 210-A.6-a					
69	Receipts from the operation of vessels	69			0
Section 210-A.7					
70	Receipts from air freight forwarding	70			0
71	Receipts from other aviation services	71			0
Section 210-A.8					
72	Advertising in newspapers or periodicals	72			0
73	Advertising on television or radio	73			0
74	Advertising via other means	74			0
Section 210-A.9					
75	Receipts from transportation or transmission of gas through pipes	75			0
Section 210-A.10					
76	Receipts from other services/activities not specified	76			0
Section 210-A.11					
77	Discretionary adjustments	77			0
78	Total (add lines 24 through 77 in columns A and B)	78	0		0
79	MCTD receipts factor (divide line 78, column A, by line 78, column B)	79			0.0000 %
Payroll					
80	Wages and other compensation of employees except general executive officers.....	80			
81	MCTD payroll factor (divide line 80, column A, by line 80, column B)	81			0.0000 %
82	Total MCTD factors (add lines 23, 79, and 81)	82			0.0000 %
83	MCTD apportionment percentage (Divide line 82 by three; if a factor is missing, see instructions. Enter here and on line 2.)	83			0.0000 %



Composition of prepayments claimed on line 7 (see instructions)			Date paid	Amount
84	Mandatory first installment from Form CT-300 (see instructions)	84		
85	Second installment from Form CT-400	85		
86	Third installment from Form CT-400	86		
87	Fourth installment from Form CT-400	87		
88	Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13...	88		0
89	Overpayment credited from prior years (see instructions)	89		
90	Add lines 84 through 89	90		0
91	Overpayment credited from Form CT- Period 	91		
92	Total prepayments (add lines 90 and 91; enter here and on line 7)	92		0

Third – party designee (see instructions)	Yes ☐ No ☒	Designee's name (print)	Designee's phone number ()
	Designee's email 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	
	Email address of authorized person				Date 03-15-25	
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
	Email address of individual preparing this return		Preparer's NYTPRIN or		Excl. code	Date

See instructions for where to file.





New York S Corporation Shareholders' Information Schedule

CT-34-SH

Legal name of corporation [REDACTED]	Employer identification number (EIN) [REDACTED]
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File with Form CT-3-S

Schedule A – Shareholders' New York State modifications and credits (Enter the total amount reported by the New York S corporation on each line. Each shareholder must include their pro rata share of these amounts on their personal income tax return.)

Part 1 – Total shareholder modifications related to S corporation items (see instructions)

Additions	1	New York State franchise tax imposed under Article 9-A	1	0
	1a	New York taxes imposed under Articles 24-A and 24-B and income taxes imposed by other taxing jurisdictions	1a	
	2	Federal depreciation deduction from Form CT-399, if applicable	2	0
	3	Other additions (file Form CT-225)	3	0
Subtractions	4	Allowable New York depreciation from Form CT-399, if applicable	4	0
	5	Other subtractions (file Form CT-225)	5	0
Other items (attach explanation)	6	Additions to itemized deductions	6	
	7	Subtractions from itemized deductions	7	

Part 2 – Total S corporation New York State credits and taxes on early dispositions (see instructions; file applicable forms)**START-UP NY tax credits** (see instructions)

8	START-UP NY business certificate number	•	8	
9	Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10)	•	9	0
10	START-UP NY telecommunication services excise tax credit (Form CT-640)	•	10	0
11	Recapture of START-UP NY tax benefits (Form CT-645)	•	11	0
12	START-UP NY tax elimination credit tax-free NY area allocation factor (Form CT-638).....	•	12	0.0000
13	START-UP NY tax elimination credit business allocation factor (Form CT-638)	•	13	0
START-UP NY tax elimination credit factors from partnership (for multiple partnerships attach separate statement; see instructions)				
14	START-UP NY partnership EIN	•	14	
15	START-UP NY business certificate number (obtain number from your partnership)	•	15	
16	Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10; obtain number from your partnership)	•	16	0
17	START-UP NY tax elimination credit tax-free NY area allocation factor (obtain factor from your partnership)	•	17	
18	START-UP NY tax elimination credit business allocation factor (obtain factor from your partnership) ..	•	18	

Investment tax credits (see instructions)

19	Investment tax credit and employment incentive credit (Form CT-46)	•	19	0
20	Investment tax credit on research and development property (Form CT-46)	•	20	0
21	Investment tax credit for eligible farmers on qualified property (Form CT-46)	•	21	0
22	Tax on early dispositions – investment tax credit, retail enterprise tax credit, historic barn credit, investment tax credit on research and development property, or investment tax credit for financial services industry (Form CT-44 or CT-46)	•	22	0

Empire zone (EZ) tax credits (see instructions)

23	EZ investment tax credit (Form CT-603)	•	23	0
24				
25	Recaptured tax credit – EZ investment tax credit or EZ investment tax credit for financial services industry (Form CT-603 or CT-605)	•	25	0



Part 2 – Total S corporation New York State credits and taxes on early dispositions *(continued)***Qualified empire zone enterprise (QEZE) tax credits** *(see instructions)*

26	QEZE real property tax credit allowed (Form CT-606)	• 26	0
27	Net recapture of QEZE real property tax credit (Form CT-606)	• 27	0
28	QEZE tax reduction credit employment increase factor (Form CT-604)	• 28	0.0000
29	QEZE tax reduction credit zone allocation factor (Form CT-604)	• 29	0.0000
30	QEZE tax reduction credit benefit period factor (Form CT-604)	• 30	0.0000

QEZE tax reduction credit factors from partnership *(for multiple partnerships attach separate statement; see instructions)*

31	QEZE partnership EIN	• 31	
32	QEZE employment increase factor (obtain factor from your partnership)	• 32	0.0000
33	QEZE zone allocation factor (obtain factor from your partnership)	• 33	0.0000
34	QEZE benefit period factor (obtain factor from your partnership)	• 34	0.0000

Farmers' school tax credit *(see instructions)*

35	Total acres of qualified agricultural property	• 35	0
36	Total amount of eligible school district property taxes paid	• 36	
37	Total acres of qualified agricultural property converted to nonqualified use	• 37	0
38	Total acres of qualified conservation property	• 38	0

Other credits *(file applicable forms)*

39	Recapture of alternative fuels credit (Form CT-40)	• 39	0
40	Credit for employment of persons with disabilities (Form CT-41)	• 40	
41	Rehabilitation of historic properties credit (Form CT-238; also see Form CT-34-SH-I regarding project number reporting)	• 41	0
42	Recapture of rehabilitation of historic properties credit (Form CT-238)	• 42	0
43	Clean heating fuel credit (Form CT-241)	• 43	0
44			
45	Empire State commercial production credit (Form CT-246)	• 45	0
46	Empire State film production credit for the current year (Form CT-248)	• 46	0
47	Empire State film production credit for the second year (Form CT-248)	• 47	
48	Empire State film production credit for the third year (Form CT-248)	• 48	
49	Long-term care insurance credit (Form CT-249)	• 49	0
50	Credit for purchase of an automated external defibrillator (Form CT-250)	• 50	0
51	Empire State film post-production credit for the current year (Form CT-261)	• 51	0
52	Empire State film post-production credit for the second year (Form CT-261)	• 52	
53	Empire State film post-production credit for the third year (Form CT-261)	• 53	
54	Excelsior jobs tax credit component (Form CT-607)	• 54	0
55	Excelsior investment tax credit component (Form CT-607)	• 55	0
56	Excelsior research and development tax credit component (Form CT-607)	• 56	0
57	Excelsior real property tax credit component (Form CT-607)	• 57	0
57a	Excelsior child care services tax credit component (Form CT-607)	• 57a	0
58	Recapture of excelsior jobs program tax credit (Form CT-607)	• 58	0
59	Brownfield redevelopment tax credit site preparation credit component (Form CT-611)	• 59	0
60	Brownfield redevelopment tax credit tangible property credit component (Form CT-611)	• 60	0
61	Brownfield redevelopment tax credit on-site groundwater remediation credit component (Form CT-611)	• 61	0
62	Recapture of brownfield redevelopment tax credit (Form CT-611)	• 62	
63	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.1)	• 63	0
64	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.1)	• 64	0
65	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.1)	• 65	0
66	Recapture of brownfield redevelopment tax credit (Form CT-611.1)	• 66	
67	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.2)	• 67	0
68	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.2)	• 68	0
69	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.2)	• 69	0
70	Recapture of brownfield redevelopment tax credit (Form CT-611.2)	• 70	
71	Remediated brownfield credit for real property taxes (Form CT-612)	• 71	0
72	Recapture of remediated brownfield credit for real property taxes (Form CT-612)	• 72	0



Part 2 – Total S corporation New York State credits and taxes on early dispositions (continued)

73	Environmental remediation insurance credit (Form CT-613)	• 73	0
74	Recapture of environmental remediation insurance credit (Form CT-613)	• 74	
75	Security officer training tax credit (Form CT-631)	• 75	0
76	Economic transformation and facility redevelopment program jobs tax credit component (Form CT-633)	• 76	0
77	Economic transformation and facility redevelopment program investment tax credit component (Form CT-633)	• 77	0
78	Economic transformation and facility redevelopment program job training tax credit component (Form CT-633)	• 78	0
79	Economic transformation and facility redevelopment program real property tax credit component (Form CT-633)	• 79	0
80	Recapture of economic transformation and facilities redevelopment program tax credit (Form CT-633)...	• 80	0
81	Taxicabs and livery service vehicles accessible to persons with disabilities credit (Form CT-236)	• 81	0
82	QETC employment credit (Form DTF-621)	• 82	0
83	QETC capital tax credit (Form DTF-622)	• 83	
84	Recapture of QETC capital tax credit (Form DTF-622)	• 84	0
85	Low-income housing credit (Form DTF-624)	• 85	0
86	Recapture of low-income housing credit (Form DTF-626)	• 86	
87	Empire state jobs retention credit (Form CT-634)	• 87	0
88	Recapture of empire state jobs retention credit (Form CT-634)	• 88	
89	New York youth jobs program credit (Form CT-635)	• 89	0
90	Alcoholic beverage production credit for beer (Form CT-636)	• 90	0
91	Alcoholic beverage production credit for cider (Form CT-636)	• 91	0
92	Alcoholic beverage production credit for wine (Form CT-636)	• 92	0
93	Alcoholic beverage production credit for liquor containing more than 2%, but not more than 24% alcohol by volume (ABV) (Form CT-636)	• 93	0
93a	Alcoholic beverage production credit for liquor containing more than 24% ABV (Form CT-636)	• 93a	0
94	Alternative fuels and electric vehicle recharging property credit (Form CT-637)	• 94	0
95	Recapture of alternative fuels and electric vehicle recharging property credit (Form CT-637)	• 95	
96			
97	Real property tax credit for manufacturers (Form CT-641)	• 97	
98	Recapture of real property tax credit for manufacturers (Form CT-641)	• 98	
99	Empire state musical and theatrical production credit (Form CT-642)	• 99	0
100	Hire a veteran credit (Form CT-643)	• 100	0
101	Workers with disabilities tax credit (Form CT-644)	• 101	
102	Employee training incentive program tax credit (Form CT-646)	• 102	0
103	Farm workforce retention credit (Form CT-647)	• 103	
104	Life sciences research and development tax credit (Form CT-648)	• 104	
105	Farm donations to food pantries credit (Form CT-649; also see Form CT-34-SH-I regarding additional informational reporting)	• 105	
106	Empire State apprenticeship tax credit (Form CT-650)	• 106	
107	Recovery tax credit (Form CT-651)	• 107	
108	Employer-provided childcare credit (Form CT-652)	• 108	
109	New York City musical and theatrical production tax credit (Form CT-654)	• 109	
110	Recapture of restaurant return-to-work credit (Form CT-655)	• 110	0
111			
112	COVID-19 capital costs credit (Form CT-657)	• 112	
113	Recapture of COVID-19 capital costs credit (Form CT-657)	• 113	
114	Recapture of additional restaurant return-to-work credit (Form CT-658)	• 114	
115	Empire State digital gaming media production credit (Form CT-660)	• 115	



Part 2 – Total S corporation New York State credits and taxes on early dispositions (continued)

116	Farm employer overtime credit (Form CT-661)	• 116		
117	Child care creation and expansion credit (Form CT-662)	• 117		
118	Recapture of child care creation and expansion credit (Form CT-662)	• 118		
119	Commercial security credit (Form CT-663)	• 119		
120	Recapture of commercial security credit (Form CT-663)	• 120		
121	Other tax credits and recaptures (see instructions)	• 121		

(complete Schedule B on the last page)



Schedule B – Shareholders’ identifying information (see instructions)

Photocopy Schedule B as needed. Attach all additional schedules to this form. Also mark an **X** in the box. ☐

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. (attach federal Schedule K-1 for each shareholder)	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status (make only one entry) 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	E Shareholder entity status (make only one entry) I for individual F for estate or trust E for exempt organization
1 [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]	1 [REDACTED]	100	1	I
2	2			
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9	9			
10	10			
11	11			





**Department of
Taxation and Finance**

Office of Processing and Taxpayer Services
W A Harriman Campus, Albany NY 12227

Taxpayer ID: [REDACTED]

Taxpayer name: [REDACTED]

You must file this New York State corporation tax return electronically.

Individual taxpayers and paid preparers who use software to prepare their returns or their clients' returns, but file on paper, are subject to penalties.

E-filing has many advantages:

- It is fast, easy, and secure.
- There are no additional costs. Once you've paid for your New York State tax preparation software, you can e-file your New York State return for **free**.

90% of New Yorkers enjoy the benefits of e-filing.

If you are a corporation:

Because you prepared this New York State tax return using software, you **must** file it electronically.

If you are a paid preparer:

Because you prepared this return using software, you must e-file it. If you file a paper New York State tax return, you will be in violation of New York State law and subject to penalties.

If you are a corporation that used a paid preparer:

Since your preparer used software to prepare this return, it must be e-filed. If your tax return preparer gave you a paper New York State tax return with instructions to mail it, contact them and request that they file it electronically.

There is no charge for e-filing:

New York State Tax Law prohibits your tax preparer from charging you a separate or additional fee for e-filing your New York State tax return.

If you cannot e-file you must include Form CT-2:

If an individual corporation or a paid preparer does not meet the requirements to e-file, a software-generated Form CT-2, *Corporation Tax Return Summary*, **must** be included with the paper return to ensure the return is considered processible.

Questions?

Visit our website for more information about New York's e-file mandate.