



CT-397

New York State Department of Taxation and Finance

Report of Annual License Fee
Agricultural Cooperative Marketing or
Financing Corporations and
District Heating/Cooling Cooperatives

Cooperative Corporations Law, Article 5

Print or type

For calendar year

Form with fields for Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, Date began business in NYS, and Audit information.

Payment - pay \$10.00 - Make check or money order payable to: New York State Corporation Tax. Payment enclosed \$10.00.

The above corporation was incorporated under the Cooperative Corporations Law on (mm-dd-yy)

for the purpose of

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

Authorized person section with fields for Signature of authorized person, Official title, E-mail address of authorized person, and Date.

Instructions

Changes for 2009

Fee for payments returned by banks - A new law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment.

Who must file

Section 77 of the Cooperative Corporations Law exempts certain cooperative corporations from franchise taxes, corporation taxes, or license fee requirements under section 181 of the Tax Law.

- List of cooperative corporations that must file: Agricultural cooperative marketing corporations, Agricultural cooperative financing corporations, Cooperative corporations with annual sales of less than \$500,000, Heating/cooling cooperative corporations without stock.

district heating and/or cooling services solely for use by their members. The heating or cooling facility must be located in a city with a population of more than 200,000 but less 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 section 181 of the Tax Law, 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 Article 9, section 185 of the Tax Law.
Cooperative corporations with capital stock that operate for a profit are taxable under Article 9-A of the Tax Law.

Business information

Enter the corporation's business information at the top of the first page. Be sure to enter the corporation's mailing name if different from its legal name.

If you need to update your corporation tax address or phone information, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, enter your new address and/or phone number in the appropriate area of your return and mark an **X** in the box under the address. Do not mark an **X** in this box if your address and/or phone number is new since your last filing but was already updated online, or for any change of business information other than your address and/or phone number. Once your corporation tax information is updated online, you do not need to indicate a change of address on any corporation tax forms submitted to the Tax Department (or for any forms for tax types you select to be updated in addition to corporation tax).

If you prefer to change this information by form, use Form DTF-96, *Report of Address Change for Business Tax Accounts*. You must report other changes (such as business name or ID number) on Form DTF-95, *Business Tax Account Update*. You can get these forms from our Web site, by fax, or by phone (see *Need help?*).

Entering dates

Unless you are specifically directed to use a different format, enter dates in the *mm-dd-yy* format (using dashes and not slashes).

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

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are
available 24 hours a day,
7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to
5:00 P.M. (eastern time), Monday through Friday.
Corporation Tax Information Center: (518) 485-6027
In-state callers without free long distance: 1 888 698-2908
To order forms and publications: (518) 457-5431
In-state callers without free long distance: 1 800 462-8100



Text Telephone (TTY) Hotline (for persons with hearing
and speech disabilities using a TTY): If you have
access to a TTY, contact us at 1 800 634-2110.
If you do not own a TTY, check with independent
living centers or community action programs to find
out where machines are available for public use.



Persons with disabilities: In compliance with the
Americans with Disabilities Act, we will ensure that our
lobbies, offices, meeting rooms, and other facilities
are accessible to persons with disabilities. If you have
questions about special accommodations for persons
with disabilities, call the information center.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.