



Department of Taxation and Finance

Report of License Fee Rural Electric Cooperative Corporations

Rural Electric Cooperative Law – Article 6

CT-396

(12/17)

Print or type

This report must be filed annually on or before July 1.

Employer identification number (EIN)	File number	State or country of incorporation	Date
Name		Date began business in New York State	
Number and street or PO Box		Mark an X if address or EIN has changed since the last report	
City or town, state, and ZIP code		<input type="checkbox"/> Address	<input type="checkbox"/> Employer identification number

Payment - \$10.00 - Make check or money order payable in U.S. funds to: New York State Corporation Tax	Payment enclosed \$10.00
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The above corporation was incorporated, formed, or authorized, pursuant to the provisions of the Rural Electric Cooperative Law on the date of _____, and conducts the business of _____

(month, day, year)

Certification of an Elected Officer of the Corporation

I certify that the above statement is, to the best of my knowledge and belief, true and correct.

Signature of officer	Official title	Date
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Instructions

Form CT-1, Supplement to Corporation Tax Instructions

See Form CT-1 for the following topics:

- Changes for the current tax year (general and by Tax Law Article)
- Business information (how to enter and update)
- Entry formats
 - Dates
 - Negative amounts
 - Percentages
 - Whole dollar amounts
- Are you claiming an overpayment?
- NAICS business code number and NYS principal business activity
- Limitation on tax credit eligibility
- Third-party designee
- Paid preparer identification numbers
- Is your return in processible form?
- Use of reproduced and computerized forms
- Electronic filing and electronic payment mandate
- Online services
- Web File
- Form CT-200-V
- Collection of debts from your refund or overpayment
- Fee for payments returned by banks
- Reporting requirements for tax shelters
- Tax shelter penalties
- Voluntary Disclosure and Compliance Program
- Your rights under the Tax Law
- Need help?
- Privacy notification

General information

New York State rural electric cooperative corporations or foreign non-profit or cooperative corporations doing business in New York State pursuant to the Rural Electric Cooperative Law are not liable for franchise, excise, income, corporation and sales and compensating use taxes. The exemption from the sales and compensating use taxes does not apply to the taxes imposed by Tax Law, Article 28, sections 1107 and 1108. The cooperative corporations are not exempt from collecting and paying sales and compensating use taxes on retail sales of tangible personal property and services made to purchasers required to pay such taxes imposed by Articles 28 and 29.

When to file

In place of the taxes listed above, a license fee of \$10.00 must be paid annually on or before July 1.

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.**

Who must file

New York State cooperative non-profit membership corporations organized under the Rural Electric Cooperative Law and foreign non-profit or cooperative corporations that supply electric energy in rural areas must file this form.

Rural areas means any area of the state not included within the boundaries of any city or village having a population in excess of twenty thousand inhabitants.

Where to file

Mail completed form and \$10.00 check or money order to:

**NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 15181
ALBANY NY 12212-5181**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services.*
