



FINANCE  
NEW YORK

# NYC 1A

## NEW YORK CITY DEPARTMENT OF FINANCE COMBINED TAX RETURN FOR BANKING CORPORATIONS

(Pursuant to Title 11, Chapter 6, Subchapter 3 of the NYC Administrative Code)

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

**1998**

Amended return     Final return    For CALENDAR YEAR 1998 or FISCAL YEAR beginning \_\_\_\_\_, 1998 and ending \_\_\_\_\_

▶ TYPE OR PRINT ▼

Name of Parent (see instructions) \_\_\_\_\_

Address (number and street) \_\_\_\_\_

City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

Business Telephone Number \_\_\_\_\_

EMPLOYER IDENTIFICATION NUMBER

\_\_\_\_ - \_\_\_\_\_

BUSINESS CODE NUMBER AS PER FEDERAL RETURN

\_\_\_\_\_

STATE OR COUNTRY OF ORGANIZATION: \_\_\_\_\_    ● DATE ORGANIZED: \_\_\_\_\_    DATE BEGAN BUSINESS IN NEW YORK CITY: \_\_\_\_\_

FEDERAL RETURN WAS FILED ON:     1120     1120-F     CONSOLIDATED BASIS     OTHER

TYPE OF CORPORATION: Check one

1. EDGE ACT     2. ALIEN COMMERCIAL     3. SAVINGS AND LOAN

4. DOMESTIC COMMERCIAL (other than Clearing House)     5. CLEARING HOUSE     6. OTHER

TYPE OF BUSINESS LOCATION(S) WITHIN NYC:     BRANCH     AGENCY     REPRESENTATIVE OFFICE     LOAN PRODUCTION OFFICE     NONE     OTHER (Specify) \_\_\_\_\_

### SCHEDULE A - Computation of Tax

Payment Enclosed

A.	Payment	Pay amount shown on line 18 - Make check payable to: NYC Department of Finance	ALIEN CORPORATIONS	ALL OTHERS		
1.	Allocated combined entire net income (from Sch. K, line 39) .....	● 1.	X 9% (.09)	X 9% (.09)		
2.	Allocated combined alternative entire net income (from Sch. L, line 43) .....	● 2.	X .03	X .03		
3a.	Allocated combined taxable assets (from Schedule M, line 45) .....	● 3a.		X .0001		
3b.	Allocated combined issued capital stock (from Sch. N, line 50) .....	● 3b.	X .0026			
4.	Fixed minimum tax - for parent corporation only - No reduction is permitted for a period of less than 12 months.....	4.			125	00
5.	Combined tax (line 1, 2, 3 or 4, whichever is largest) .....	5.				
6.	Combined fixed minimum tax for subs. - No reduction is permitted for a period of less than 12 mos - # of subsidiaries ● _____ X \$125	6.				
7.	Total combined tax (line 5 plus line 6) .....	7.				
8.	Less:UBT Paid Credit (attach Form NYC-9.7B) .....	8.				
9.	Tax after Unincorporated Business Tax Paid Credit.....	9.				
10.	First installment of estimated tax for period following that covered by this return:					
a)	If application for extension has been filed, enter amount from line 2 of Form NYC-6B (attach form) .....	10a.				
b)	If application for extension has not been filed and line 9 less lines 12a and 12b exceeds \$1,000, enter 25% of line 9 (see instructions) .....	10b.				
11.	Total of lines 9 and 10a or 10b.....	11.				
12a.	Total energy cost savings credit (attach Form NYC-ECS) (see instructions for Form NYC-1) .....	12a.				
12b.	Relocation and employment assistance program (REAP) credit (see instructions for Form NYC-1).....	12b.				
12c.	Net tax (line 11 less lines 12a and 12b) .....	12c.				
12d.	Total prepayments (listed on each attached return) .....	12d.				
13.	Balance due (line 12c less line 12d) .....	13.				
14.	Overpayment (line 12d less line 12c) .....	14.				
15.	Amount of line 14 to be:					
(a)	Refunded .....	15a.				
(b)	Credited to 1999 estimated tax .....	15b.				
16a.	Interest (see instructions for Form NYC-1).....	16a.				
16b.	Additional charges (see instructions for Form NYC-1) .....	16b.				
16c.	Penalty for underpayment of estimated tax (attach Form NYC-222B) .....	16c.				
17.	Total of lines 16a, 16b and 16c .....	17.				
18.	<b>TOTAL REMITTANCE DUE</b> (sum of lines 13 and 17). Enter payment amount on line A above .....	18.				
19.	Issuer's allocation percentage rounded to the nearest one hundredth of a percentage point(see instructions) (attach worksheet) .....	19.				%
20.	Combined total receipts (Sch. J, part 1, line 6, col. C) ● 20.					
21.	Combined taxable assets (Sch. M, line 44, col. C) ● 21.					
22.	Combined entire net income allocation percentage rounded to the nearest one hundredth of a percentage point (Sch. J, part 1, line 14, col. C) ....	22.				%
23.	NYC rent or rent deducted on federal return - THIS LINE MUST BE COMPLETED .....	23.				

#### CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

SIGN HERE → Signature of officer \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ Preparer's Social Security Number \_\_\_\_\_

PREPARER'S USE ONLY → Preparer's signature \_\_\_\_\_ Check if self-employed  Date \_\_\_\_\_ Firm's Employer Identification Number \_\_\_\_\_

▲ Firm's name (or yours, if self-employed) \_\_\_\_\_ ▲ Address \_\_\_\_\_ ▲ Zip Code \_\_\_\_\_

ATTACH REMITTANCE TO THIS PAGE ONLY. MAKE REMITTANCE PAYABLE TO: NYC DEPARTMENT OF FINANCE. (SEE PAGE 6 FOR MAILING INSTRUCTIONS.)

	NAME OF PARENT  Employer _____ Identification Number	NAME OF PRINCIPAL BANKING SUBSIDIARY  Employer _____ Identification Number	NAME OF SUBSIDIARY #2  Employer _____ Identification Number
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**SCHEDULE J - Computation of Combined Allocation Percentages**

**Part 1 - Computation of combined entire net income allocation percentage**

1. New York City wages (Form NYC-1, Sch. G, part 1, col. A, line 1a).....1.					
2. Multiply column C, line 1 by 80%.....2.					
3. Total wages (Form NYC-1, Sch. G, part 1, col. B, line 1a).....3.					
4. Percentage in New York City (col. C, line 2 ÷ col. C, line 3).....4.					
5. New York City receipts (Form NYC-1, Sch. G, part 1, col. A, line 2l).....5.					
6. Total receipts (Form NYC-1, Sch. G, part 1, col. B, line 2l).....6.					
7. Percentage in New York City (col. C, line 5 ÷ col. C, line 6).....7.					
8. Additional receipts factor. Enter % from line 7.....8.					
9. Deposits maintained at NYC branches (Form NYC-1, Sch. G, part 1, col. A, line 4c).....9.					
10. Total deposits (Form NYC-1, Sch. G, part 1, col. B, line 4c).....10.					
11. Percentage in New York City (col. C, line 9 ÷ col. C, line 10).....11.					
12. Additional deposits factor. Enter % from line 11.....12.					
13. Total of NYC percentages shown on lines 4, 7, 8, 11 and 12.....13.					
14. <b>COMBINED ALLOCATION PERCENTAGE</b> - Divide line 13 by 5 or by the actual number of percentages if less than 5 and round to the nearest one hundredth of a percentage point					

**Part 2 - Computation of combined alternative entire net income allocation percentage**

15. New York City wages (Form NYC-1, Sch. G, part 2, col. A, line 1a).....15.					
16. Total wages (Form NYC-1, Sch. G, part 2, col. B, line 1a).....16.					
17. Percentage in New York City (col. C, line 15 ÷ col. C, line 16).....17.					
18. Combined receipts factor (Sch. J, col. C, line 7).....18.					
19. Combined deposits factor (Sch. J, col. C, line 11).....19.					
20. Total of NYC percentages shown on lines 17, 18 and 19.....20.					
21. <b>COMBINED ALLOCATION PERCENTAGE</b> - Divide line 20 by 3 or by the actual number of percentages if less than 3 and round to the nearest one hundredth of a percentage point					

**Part 3 - Computation of combined taxable assets allocation percentage - Alien corporations should NOT complete this part.**

22. New York City wages (Form NYC-1, Sch. G, part 3, col. A, line 1a).....22.					
23. Multiply Column C, line 22 by 80%.....23.					
24. Total wages (Form NYC-1, Sch. G, part 3, col. B, line 1a).....24.					
25. Percentage in New York City (col. C, line 23 ÷ col. C, line 24).....25.					
26. New York City receipts (Form NYC-1, Sch. G, part 3, col. A, line 2l).....26.					
27. Total receipts (Form NYC-1, Sch. G, part 3, col. B, line 2l).....27.					
28. Percentage in New York City (col. C, line 26 ÷ col. C, line 27).....28.					
29. Additional receipts factor. Enter % from line 28.....29.					
30. Deposits maintained at NYC branches (Form NYC-1, Sch. G, part 3, col. A, line 4c).....30.					
31. Total deposits (Form NYC-1, Sch. G, part 3, col. B, line 4c).....31.					
32. Percentage in New York City (col. C, line 30 ÷ col. C, line 31).....32.					
33. Additional deposits factor. Enter % from line 32.....33.					
34. Total of NYC percentages shown on lines 25, 28, 29, 32 and 33.....34.					
35. <b>COMBINED ALLOCATION PERCENTAGE</b> - Divide line 34 by 5 or by the actual number of percentages if less than 5 and round to the nearest one hundredth of a percentage point					

<b>COLUMN A</b> TOTAL <i>(see instructions)</i>	<b>COLUMN B</b> INTERCORPORATE ELIMINATIONS <i>(explain on rider)</i>	<b>COLUMN C</b> COMBINED TOTAL <i>(column A minus column B)</i>
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**Part 1** ▼

						1.
						2.
						3.
					%	4.
						5.
						6.
					%	7.
					%	8.
						9.
						10.
					%	11.
					%	12.
					%	13.
					%	14.

**Part 2** ▼

						15.
						16.
					%	17.
					%	18.
					%	19.
					%	20.
					%	21.

**Part 3** ▼

						22.
						23.
						24.
					%	25.
						26.
						27.
					%	28.
					%	29.
						30.
						31.
					%	32.
					%	33.
					%	34.
					%	35.

<b>SCHEDULE K - Computation of Allocated Combined Entire Net Income</b>	NAME OF PARENT	NAME OF PRINCIPAL BANKING SUBSIDIARY	NAME OF SUBSIDIARY #2
	Employer Identification Number	Employer Identification Number	Employer Identification Number

36. Entire net income - (Form NYC-1, Schedule B, line 34).....36.					
37. Allocated combined entire net income - Multiply column C, line 36 by Schedule J, line 14.....37.					
38. Optional depreciation adjustment - (Form NYC-1, Schedule B, line 36).....38.					
39. Allocated combined entire net income - (Column C, line 37 plus or minus column C, line 38) TRANSFER TO SCHEDULE A, LINE 1 .....					

**SCHEDULE L - Computation of Allocated Combined Alternative Entire Net Income**

40. Alternative entire net income - (Form NYC-1, Schedule C, line 5) .....40.					
41. Allocated combined alternative entire net income - Multiply column C, line 40 by Schedule J, line 21.....41.					
42. Optional depreciation adjustment - (Form NYC-1, Schedule C, line 7) .....42.					
43. Allocated combined alternative entire net income - (Column C, line 41 plus or minus column C, line 42) TRANSFER TO SCHEDULE A, LINE 2 .....					

**SCHEDULE M - Computation of Allocated Combined Taxable Assets**

ALIEN CORPORATIONS SHOULD NOT COMPLETE THIS SCHEDULE

44. Combined taxable assets - (Form NYC-1, Schedule D, line 3) .....44.					
45. Allocated combined taxable assets - Multiply column C, line 44 by Schedule J, line 35. TRANSFER TO SCHEDULE A, LINE 3A .....					

**SCHEDULE N - Computation of Allocated Combined Issued Capital Stock**

ONLY ALIEN CORPORATIONS SHOULD COMPLETE THIS SCHEDULE

46. Issued capital stock .....46.					
47. New York City gross income..... 47.					
48. Total worldwide gross income.....48.					
49a. Percentage in New York City.....49a.	%	%	%		
49b. Allocated issued capital stock - Multiply line 46 by line 49a .....49b.					
50. Allocated combined issued capital stock (total of line 49b) - TRANSFER TO SCHEDULE A, LINE 3B .....					50.

COLUMN A TOTAL <i>(see instructions)</i>	COLUMN B INTERCORPORATE ELIMINATIONS <i>(explain on rider)</i>	COLUMN C COMBINED TOTAL <i>(column A minus column B)</i>
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**Schedule K**

						36.
						37.
						38.
..... 39.						39.

**Schedule L**

						40.
						41.
						42.
..... 43.						43.

**Schedule M**

						44.
..... 45.						45.

**Schedule N**

**NOTE**  
**PERCENTAGE IN NYC (LINE 49a) AND**  
**ALLOCATED ISSUED CAPITAL STOCK (LINE 49b)**  
**MUST BE COMPUTED SEPARATELY FOR EACH**  
**CORPORATION INCLUDED IN THIS RETURN**

						50.
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- **COMBINED GROUP INFORMATION SCHEDULE** -

NAME OF PARENT CORPORATION:

EMPLOYER IDENTIFICATION NUMBER OF PARENT CORPORATION:

Grid for Employer Identification Number (EIN) with a separator box.

**THE FOLLOWING INFORMATION MUST BE PROVIDED FOR THIS RETURN TO BE CONSIDERED COMPLETE**

*Refer to instructions before completing this section.*

**PART 1**

**General Information**

- 1. a. Does this group include any corporations other than banking corporations or bank holding companies required to file a combined return because they are taxpayers meeting the 80% or more stock ownership requirements of Administrative Code §11-646(f)(2)(i)? .....  YES  NO
- b. If your answer to question (a) is "NO", are any other banking corporations or bank holding companies, whether or not taxpayers, that meet the stock ownership requirements of Administrative Code §11-646(f)(2)(ii) **NOT** included in this return? .....  YES  NO
- c. Have there been **ANY CHANGES** in the **MEMBERSHIP** of the group of banking corporations **INCLUDED** in this Combined Banking Corporation Tax Return from the **PRIOR TAX PERIOD OR ANY MATERIAL CHANGES** in the **ACTIVITY** of any member of the group or **ANY** corporation **NOT INCLUDED** in the group that meets the stock ownership requirements for filing on a combined basis? (See instructions, page 1).....  YES  NO
- 2. Check this box  and attach an explanation if you meet **ANY** of the following conditions:
  - a. **NO MEMBERS** of this group **FILED** or **REQUESTED AN EXTENSION** to file a combined return under Article 32B of the New York State Tax Law for the **TAX PERIOD COVERED BY THIS REPORT, OR**
  - b. **TWO (2) OR MORE MEMBERS** of this group **FILED** or **REQUESTED AN EXTENSION** to file a New York State combined return for the tax period covered by this report but there are differences in the membership of this group and the group that filed or will file a New York State combined return, **OR**
  - c. **A COMBINED FILING BY ANY MEMBER(S)** of this group has been **REVISED** or **DISALLOWED** by New York State for **THIS** or **ANY PRIOR TAX PERIOD.**
- 3. You **MUST** complete Part 2 of this schedule if you meet **ANY** of the following conditions:
  - a. This is the **FIRST** Combined Banking Corporation Tax Return being **FILED FOR THIS GROUP** of corporations, or
  - b. There have been **CHANGES** in the **MEMBERSHIP** of the group of corporations **SINCE** the **PRIOR TAX PERIOD, OR**
  - c. There have been **ANY MATERIAL CHANGES** in the **STOCK OWNERSHIP** or **ACTIVITY** of **ANY** corporation **INCLUDED** in the group or in **ANY** corporation **NOT INCLUDED** in the group that meets the stock ownership requirements for filing on a combined basis. (See instructions, page 1)

**PART 2**

**General Information**

**A** Complete this schedule A for each **CORPORATION INCLUDED** in the Combined Banking Corporation Tax Return that (i) was **not included** in the Combined Banking Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this return.

Explain how the filing of a return on a separate basis distorts the corporation's tax liability in New York City, including the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other corporations listed on the Affiliations Schedule.

NAME OF CORPORATION / EIN		REASON(S) INCLUDED IN COMBINED RETURN
1.	Name:	
	EIN:	
2.	Name:	
	EIN:	

**IF ADDITIONAL SPACE IS REQUIRED, PLEASE USE THIS FORMAT ON A SEPARATE SHEET AND ATTACH IT TO THIS PAGE.**

**B** Complete this schedule A for each **CORPORATION EXCLUDED** from the Combined Banking Corporation Tax Return that was (i) was **included** in the Combined Banking Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this return.

Explain the reason(s) for the exclusion of each corporation for the combined return, including a description of the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other corporations listed on the Affiliations Schedule.

NAME OF CORPORATION / EIN		REASON(S) EXCLUDED FROM COMBINED RETURN
1.	Name:	
	EIN:	
2.	Name:	
	EIN:	

**IF ADDITIONAL SPACE IS REQUIRED, PLEASE USE THIS FORMAT ON A SEPARATE SHEET AND ATTACH IT TO THIS PAGE.**

Attach a copy of all pages of your federal return. NYC-1 returns for the parent corporation and all subsidiaries in the combined group must be attached to this return.

Make remittance payable to the order of:  
**NYC DEPARTMENT OF FINANCE**  
 Payment must be made in U.S. dollars, drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on every tax return and remittance.

**MAIL YOUR RETURN TO**



**NYC DEPARTMENT OF FINANCE  
 BOX 3921 CHURCH STREET STATION  
 NEW YORK, NY 10008**