



NYC 3A

NEW YORK CITY DEPARTMENT OF FINANCE COMBINED GENERAL CORPORATION TAX RETURN

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

FINANCE
NEW YORK

For CALENDAR YEAR 1999 or FISCAL YEAR beginning _____ 1999, and ending _____

1999

Amended return Final return Check box if corporation has ceased operations.

NYC-3L RETURNS FOR ALL CORPORATIONS INCLUDED IN THE COMBINED RETURN MUST BE ATTACHED TO THIS RETURN.

Name of reporting corporation _____

Address (number and street) _____

City and State _____ Zip Code _____

Business Telephone Number _____ Date business began in NYC _____

Name of parent of controlled group _____ Employer Identification Number _____

EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION _____

BUSINESS CODE NUMBER AS PER FEDERAL RETURN _____

IMPORTANT: All corporations licensed and/or regulated by the NYC Taxi and Limousine Commission use business code 9999 in lieu of federal code.

NYC PRINCIPAL BUSINESS ACTIVITY _____

SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE I ON PAGE 2 - COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A

A. Payment		Pay amount shown on line 23 - Make check payable to: NYC Department of Finance		Payment Enclosed	
1.	Allocated combined net income (from Schedule M, line 7)	1.	X .0885		
2.	Allocated combined capital (from Schedule M, line 10) (see instr.)	2.	X .0015		
3.	Alternative tax (applies to all corporations including professional corporations)	3.			
4.	Minimum tax for reporting corporation only	4.		300	00
5.	Allocated subsidiary capital (from Schedule M, line 11)	5.	X .00075		
6.	Combined tax (line 1, 2, 3, or 4, whichever is largest, PLUS line 5)	6.			
7.	Minimum tax for taxable corporations (see instr.) - number of corporations	7.	X \$300		
8.	Total combined tax - add line 6 and line 7	8.			
9.	Less: UBT Paid Credit (attach Form NYC-9.7)	9.			
10.	Tax after Unincorporated Business Tax Paid Credit	10.			
11.	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 4 of Form NYC-6 (attach form)	11a.			
b)	If application for extension has not been filed and line 10 exceeds \$1,000, enter 25% of line 10 (see Form NYC-3L instructions)	11b.			
12.	Sales tax addback per Adm. Code, Section 11-604.12(c), 11-604.15(c) and 11-604.17-a(c) (see Form NYC-3L instr.) (aggregate)	12.			
13.	Total (add lines 10, 11a or 11b and 12)	13.			
14a.	Total credits from Form(s) NYC-9.5 and/or NYC-9.6 (see instructions)	14a.			
14b.	Total energy cost savings credit (see instructions)	14b.			
15.	Net tax after credits (line 13 less lines 14a and 14b)	15.			
16.	Total prepayments listed on each attached return (see instructions)	16.			
17.	Balance due (line 15 less line 16)	17.			
18.	Overpayment (line 16 less line 15)	18.			
19a.	Interest (see Form NYC-3L, Sch. A, line 17a instructions)	19a.			
19b.	Additional charges (see Form NYC-3L instructions)	19b.			
19c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	19c.			
20.	Total of lines 19a, 19b and 19c	20.			
21.	Net overpayment (line 18 less line 20)	21.			
22a.	Amount of line 21 to be: (a) Refunded	22a.			
22b.	(b) Credited to 2000 estimated tax	22b.			
23.	TOTAL REMITTANCE DUE (see instructions). Enter payment amount on line A above	23.			
24.	Combined group's issuer's allocation percentage (from Schedule M, line 12)	24.		%	
25.	Gross receipts or sales from page 3, column C, line A	25.			
26.	Total assets from page 3, column C, line B	26.			
27.	Compensation of officers as used in computation of line 3	27.			
28.	NYC rent or NYC rent deducted on federal return - THIS LINE MUST BE COMPLETED	28.			

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 USE ONLY → Preparer's signature _____ Check if self-employed Date _____

Preparer's Social Security Number _____

Firm's Employer Identification Number _____

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

	CORPORATION NAME Employer Identification Number	CORPORATION NAME Employer Identification Number	CORPORATION NAME Employer Identification Number
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SCHEDULE I Analysis of income & capital from Form NYC-3L

1. Entire net income (Schedule B, line 19 or 20)	1.					
2. Investment income (Schedule B, line 23)	2.					
3. Business income (Schedule B, line 24)	3.					
4. NYC gain (loss) on qualified property (Schedule B, line 28)	4.					
5. Optional depreciation (attach NYC-324) (Schedule B, line 30)	5.					
6. Total capital (Schedule E, line 7)	6.					
7. Subsidiary capital (Schedule E, line 8)	7.					
8. Investment capital (Schedule E, line 10)	8.					
9. Business capital (Schedule E, line 11)	9.					
A. Gross receipts or sales (federal Form 1120, line 1c)	A.					
B. Total assets from federal return (NYC Schedule E, line 1, column C)	B.					

SCHEDULE J Business allocation from Form NYC-3L

1. Property - New York City (Schedule H, line 1f, column A)	1.					
2. Property - total (Schedule H, line 1f, column B)	2.					
3. New York City percent, line 1 ÷ line 2						
4. Receipts - New York City (Schedule H, line 2g, column A)	4.					
5. Receipts - total (Schedule H, line 2g, column B)	5.					
6. New York City percent, line 4 ÷ line 5						
7. Additional Receipts Factor (enter percent from line 6)	7.					
8. Wages - New York City (Schedule H, line 3a, column A)	8.					
9. Wages - total (Schedule H, line 3a, column B)	9.					
10. New York City percent, line 7 ÷ line 8						
11. Total New York City percents, sum of lines 3, 6, 7 and 10						
12. Business allocation percentage, line 11 ÷ three or by the number of percentages used if other than three (see instructions)						

SCHEDULE K Investment allocation from Form NYC-3L

1. New York City (Schedule D, line 1, column G)	1.					
2. Total (Schedule D, line 1, column E)	2.					
3. Investment allocation percentage, line 1 ÷ line 2 (see instructions)						

SCHEDULE L Subsidiary allocation from Form NYC-3L

1. New York City (Schedule C, line 1, column G)	1.					
2. Total (Schedule C, line 1, column E)	2.					
3. Subsidiary allocation percentage, line 1 ÷ line 2 (see instructions)						

SCHEDULE M Summary (References in this Schedule M are to schedules in this return)

1. New York City investment income (Schedule I, line 2, column C x Schedule K, line 3)	1.	
2. New York City business income (Schedule I, line 3, column C x Schedule J, line 12)	2.	
3. Total New York City income, line 1 plus line 2	3.	
4. NYC gain (loss) on qualified property (Schedule I, line 4, column C)	4.	
5. Total, line 3 plus line 4	5.	
6. Optional depreciation (Schedule I, line 5, column C)	6.	
7. Taxable New York City income, line 5 minus line 6 (enter here and on Schedule A, line 1)	7.	
8. New York City investment capital (Schedule I, line 8, column C x Schedule K, line 3)	8.	
9. New York City business capital (Schedule I, line 9, column C x Schedule J, line 12)	9.	
10. NYC investment & business capital, line 8 plus line 9 (enter here and on Schedule A, line 2)	10.	
11. New York City subsidiary capital (Schedule I, line 7, column C x Sch. L, line 3, Column C) (enter here and on Schedule A, line 5)	11.	
12. Issuer's allocation percentage (Schedule M, line 10 plus line 11 ÷ Schedule I, line 6, col. C) (enter here and on Sch. A, line 24) (see instr.)	12.	

- AFFILIATIONS SCHEDULE -

Complete this schedule or attach federal Form 851

NAME OF REPORTING CORPORATION:	EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION:
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Affiliated Corporations

List names and Employer Identification Numbers of all affiliated corporations whether or not included in this combined report. Attach separate sheet if necessary.

1.	Name of Affiliated Corporation	EIN	Business Activity of Affiliate	Owned by	EIN of Owner	Number of shares of voting capital stock outstanding at beginning of year.	Number of shares owned by other corporations listed on page 1. parent listed on page 1.
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.							

- **COMBINED GROUP INFORMATION SCHEDULE** -

NAME OF REPORTING CORPORATION:	EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION:	<input style="width: 100%; height: 100%;" type="text"/>	-	<input style="width: 100%; height: 100%;" type="text"/>
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THE FOLLOWING INFORMATION MUST BE PROVIDED FOR THIS RETURN TO BE CONSIDERED COMPLETE

Refer to instructions before completing this section.

PART 1	General Information
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1. Have there been **ANY CHANGES** in the **MEMBERSHIP** of the group of corporations **INCLUDED** in this Combined General 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 9-A 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 General 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 Distortion Requirement

A Complete this Subpart A for each corporation included in the Combined General Corporation Tax Return that (i) was not included in the Combined General 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 report.

Explain how the filing of a return on a separate basis distorts the corporation's activities, business, income or capital 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.

Subpart A

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 Subpart B for each corporation excluded from the Combined General Corporation Tax Return that was (i) was included in the Combined General 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 report.

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.

Subpart B

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.