



**NYC** NEW YORK CITY DEPARTMENT OF FINANCE  
**3L** **GENERAL CORPORATION TAX RETURN**

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

For CALENDAR YEAR 1999 or FISCAL YEAR beginning \_\_\_\_\_ 1999 and ending \_\_\_\_\_

**1999**

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

Affix mailing label here.

Name \_\_\_\_\_  
 Address (number and street) \_\_\_\_\_  
 City and State \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Business Telephone Number \_\_\_\_\_ Date business began in NYC \_\_\_\_\_

EMPLOYER IDENTIFICATION NUMBER  
 \_\_\_\_\_ - \_\_\_\_\_  
 BUSINESS CODE NUMBER AS PER FEDERAL RETURN  
 \_\_\_\_\_  
 IMPORTANT: Corporations licensed and/or regulated by the NYC Taxi and Limousine Commission use business code 9999 in lieu of federal code.

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

A. Payment		Pay amount shown on line 21 - Make check payable to: NYC Department of Finance <input checked="" type="checkbox"/>		Payment Enclosed	
1.	Allocated net income (from Schedule B, line 31)..... <input checked="" type="checkbox"/> 1.			X .0885	
2a.	Allocated capital (from Schedule E, line 14) ..... <input checked="" type="checkbox"/> 2a.			X .0015	
2b.	Total allocated capital - Cooperative Housing Corps. .... <input checked="" type="checkbox"/> 2b.			X .0004	
2c.	Cooperatives - enter: <input checked="" type="checkbox"/> BORO <input checked="" type="checkbox"/> BLOCK <input checked="" type="checkbox"/> LOT				
3.	Alternative tax (applies to all corporations, including professional corporations) (see last page for worksheet) <input checked="" type="checkbox"/> 3.				
4.	Minimum tax - No reduction is permitted for a period of less than 12 months ..... 4.				300 00
5.	Allocated subsidiary capital (from Schedule C, line 2G) ..... <input checked="" type="checkbox"/> 5.			X .00075	
6.	Tax (line 1, 2a, 2b, 3 or 4, whichever is largest, PLUS line 5) ..... <input checked="" type="checkbox"/> 6.				
7.	Less: UBT Paid Credit (attach Form NYC-9.7) ..... <input checked="" type="checkbox"/> 7.				
8.	Tax after Unincorporated Business Tax Paid Credit..... <input checked="" type="checkbox"/> 8.				
9.	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) <input checked="" type="checkbox"/> 9a. (b) If application for extension has <b>not</b> been filed and line 8 exceeds \$1,000, enter 25% of line 8 (see instructions) ..... <input checked="" type="checkbox"/> 9b.				
10.	Sales tax addback per Adm. Code, Section 11-604.12(c), 11-604.15(c) and 11-604.17a(c) (see instr.) <input checked="" type="checkbox"/> 10.				
11.	Total (add lines 8, 9a or 9b and 10) ..... <input checked="" type="checkbox"/> 11.				
12a.	Credits from Form(s) NYC-9.5 and/or NYC-9.6 (attach form) (see instructions) ..... <input checked="" type="checkbox"/> 12a.				
12b.	Energy cost savings credit (attach Form NYC-ECS) (see instructions) ..... <input checked="" type="checkbox"/> 12b.				
13.	Net tax after credits (line 11 less lines 12a and 12b) ..... <input checked="" type="checkbox"/> 13.				
14.	Prepayments (from Prepayments Schedule, page 3, line F) (see instructions) ..... <input checked="" type="checkbox"/> 14.				
15.	Balance due (line 13 less line 14) ..... <input checked="" type="checkbox"/> 15.				
16.	Overpayment (line 14 less line 13) ..... <input checked="" type="checkbox"/> 16.				
17a.	Interest (see instructions) ..... <input checked="" type="checkbox"/> 17a.				
17b.	Additional charges (see instructions) ..... <input checked="" type="checkbox"/> 17b.				
17c.	Penalty for underpayment of estimated tax (attach Form NYC-222) <input checked="" type="checkbox"/> 17c.				
18.	Total of lines 17a, 17b and 17c ..... <input checked="" type="checkbox"/> 18.				
19.	Net overpayment (line 16 less line 18) ..... <input checked="" type="checkbox"/> 19.				
20.	Amount of line 19 to be: (a) Refunded ..... <input checked="" type="checkbox"/> 20a. (b) Credited to 2000 estimated tax ..... <input checked="" type="checkbox"/> 20b.				
21.	<b>TOTAL REMITTANCE DUE</b> (see instructions) Enter payment amount on line A above ..... <input checked="" type="checkbox"/> 21.				
	Issuer's allocation percentage (from Schedule E, line 15) ..... <input checked="" type="checkbox"/>			%	
22.	NYC rent from Sch. G, part 1 or NYC rent deducted on federal return - THIS LINE MUST BE COMPLETED (see instr.) <input checked="" type="checkbox"/> 22.				
23.	Federal return filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120A <input type="checkbox"/> 1120S <input type="checkbox"/> 1120F	24.	Gross receipts or sales from federal return <input checked="" type="checkbox"/>		
25.	EIN of Parent Corporation <input checked="" type="checkbox"/>	26.	Total assets from federal return ..... <input checked="" type="checkbox"/>		
27.	EIN of Common Parent Corporation <input checked="" type="checkbox"/>	28.	Compensation of officers (from Schedule F, line 1) <input checked="" type="checkbox"/>		
29.	Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 100% ..... <input checked="" type="checkbox"/>			%	

**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 \_\_\_\_\_

**SCHEDULE B Computation and Allocation of Entire Net Income**

1. Federal taxable income before net operating loss deduction and special deductions (see instructions).....	1.		
2. Interest on federal, state, municipal and other obligations not included in line 1 above (see instructions)	2.		
3. Deductions directly attributable to subsidiary capital (attach list) (see instructions)	3.		
4. Deductions indirectly attributable to subsidiary capital (attach list) (see instructions)	4.		
5a. NYS Franchise Tax and other income taxes, including MTA surcharge, deducted on federal return (see instr.)	5a.		
5b. NYC General Corporation Tax deducted on federal return (see instructions)	5b.		
<b>6. New York City adjustments relating to (see instructions):</b>			
(a) Sales and compensating use tax credit	6a.		
(b) Employment opportunity relocation costs credit	6b.		
(c) Real estate tax escalation credit	6c.		
(d) ACRS depreciation and/or adjustment (attach Form NYC-399)	6d.		
(e) Energy cost savings credit	6e.		
7. Other additions (see instructions) (attach rider)	7.		
8. Total additions (add lines 1 through 7)	8.		
9a. Dividends and gains from subsidiary capital (itemize on rider) (see instr.)	9a.		
9b. Interest from subsidiary capital (itemize on rider) (see instructions)	9b.		
10. 50% of dividends from nonsubsidiary corporations (see instructions)	10.		
11. New York City net operating loss deduction (see instructions)	11.		
12. Gain on sale of certain property acquired prior to 1/1/66 (see instructions)	12.		
13. NYC and NYS tax refunds included in Sch. B, line 8 (see instructions)	13.		
14. Sales tax refunds or credits from vendors or New York State. Also include on page 1, Sch. A, line 10 (see instr.)	14.		
15. Wages and salaries subject to federal jobs credit (attach federal Form 4874 and/or 5884) (see instructions)	15.		
16. Depreciation and/or adjmt. calculated under pre-ACRS rules (attach Form NYC-399) (see instr.)	16.		
17. Other deductions (see instructions) (attach rider)	17.		
18. Total deductions (add lines 9 through 17)	18.		
19. Entire net income (line 8 less line 18)	19.		
20. If the amount in line 19 is not correct, enter correct amount here and explain on rider (see instr.)	20.		
<b>21. Investment income - (complete lines a through g below) (see instructions)</b>			
(a) Dividends from nonsubsidiary stocks held for investment and certain dividends and income from target corp.	21a.		
(b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider)	21b.		
(c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for investment	21c.		
(d) Income from assets included on line 3 of Schedule D	21d.		
(e) Add lines 21a through 21d inclusive	21e.		
(f) Deductions directly or indirectly attributable to investment income	21f.		
(g) Balance (subtract line 21f from line 21e)	21g.		
(h) Interest on bank accounts included in income reported on line 21d -	21h.		
22. New York City net operating loss deduction apportioned to investment income (see instructions)	22.		
23. Investment income to be allocated (line 21g less line 22) (but not more than line 19 or 20)	23.		
24. Business income to be allocated (line 19 or line 20 less line 23)	24.		
25. Allocated investment income (line 23 multiplied by: _____ % - Schedule D, line 2) (see instructions)	25.		
26. Allocated business income (line 24 multiplied by: _____ % - Schedule H, line 5)	26.		
27. Total allocated income (line 25 plus line 26)	27.		
28. New York City gain (loss) on qualified New York City property (see instruction 1(f) on Form NYC-324)	28.		
29. Total of lines 27 and 28	29.		
30. Optional depreciation on qualified New York City property (attach Form NYC-324)	30.		
31. Taxable net income (line 29 less line 30) (enter at Schedule A, line 1)	31.		

**S CORPORATIONS**  
Attach a rider to line 1 showing income and deductions from federal Form 1120S, Schedule K, lines 1-10 and 11a.

**SCHEDULE C Subsidiary Capital and Allocation**

<b>A</b> DESCRIPTION OF SUBSIDIARY CAPITAL <small>LIST EACH ITEM (USE RIDER IF NECESSARY)      EMPLOYER IDENTIFICATION NUMBER</small>		<b>B</b> <small>% of Voting Stock Owned</small>	<b>C</b> <small>Average Value</small>	<b>D</b> <small>Liabilities Directly or Indirectly Attributable to Subsidiary Capital</small>	<b>E</b> <small>Net Average Value (column C minus column D)</small>	<b>F</b> <small>Issuer's Allocation Percentage</small>	<b>G</b> <small>Value Allocated to NYC (column E x column F)</small>
		%				%	
1.	Totals (including items on rider)						
2.	Allocated subsidiary capital: Transfer this total to Schedule A, line 5						

**SCHEDULE D Investment Capital and Allocation**

A DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	B No. of Shares or Amount of Securities	C Average Value	D Liabilities Directly or Indirectly Attributable to Investment Capital	E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	G Value Allocated to NYC (column E x column F)	H Income from Investment
					%		
1. Totals (including items on rider) .....							
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point)					%		
3. Cash - (To treat cash as investment capital, you must include it on this line.) .....							
4. Investment capital (total of lines 1E and 3E - enter on Schedule E, line 10) .....							

**SCHEDULE E Computation and Allocation of Capital**

Basis used to determine average value in column C. **Check one.** (Attach detailed schedule.)

- Annually       - Semi-annually       - Quarterly  
 - Monthly       - Weekly       - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
1. Total assets from federal return .....			
2. Real property and marketable securities included in line 1 .....			
3. Subtract line 2 from line 1 .....			
4. Real property and marketable securities at <b>fair market value</b> .....			
5. Adjusted total assets (add lines 3 and 4) .....			
6. Total liabilities (see instructions) .....			
7. Total capital (column C, line 5 less column C, line 6) .....			
8. Subsidiary capital (Schedule C, column E, line 1) .....			
9. Business and investment capital (line 7 less line 8) .....			
10. Investment capital (Schedule D, line 4) .....			
11. Business capital (line 9 less line 10) .....			
12. Allocated investment capital (line 10 x _____ % from Schedule D, line 2) .....			
13. Allocated business capital (line 11 x _____ % from Schedule H, line 5) .....			
14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b) .....			
15. Issuer's allocation percentage (sum of Sch. E, line 14 and Sch. C, col. G, line 1 ÷ Sch. E, line 7 rounded to the nearest one hundredth of a percentage point) (enter on page 1 - see instructions) .....			%

**SCHEDULE F Officers (appointed or elected) and Certain Stockholders**

Include all officers, whether or not receiving any compensation, and every stockholder owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name and Address - Give actual residence. (Attach rider if necessary.)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, write "none")

1. Total, including any amount on rider ..... 1.

**Composition of prepayments schedule**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 13	DATE	AMOUNT	TWELVE DIGIT TRANSACTION ID CODE
A. Mandatory first installment paid with preceding year's tax .....			
B. Payment with declaration, Form NYC-400 (1) .....			
C. Payment of estimated tax, Form NYC-B-100 (2) .....			
Form NYC-B-100 (3) .....			
D. Payment with extension, Form NYC-6 or NYC-6F .....			
E. Overpayment from preceding year credited to this year .....			
F. TOTAL of A, B, C, D and E (enter on Schedule A, line 14) ...			

**SCHEDULE G Complete this schedule if business is carried on both inside and outside NYC**

**Part 1 -** List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Table with 6 columns: Complete Address, Rent, Nature of Activities, Number of Employees, Wages, Salaries, Etc., Duties. Includes a Total row at the bottom.

**Part 2 -** List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Table with 6 columns: Complete Address, Rent, Nature of Activities, Number of Employees, Wages, Salaries, Etc., Duties. Includes a Total row at the bottom.

**SCHEDULE H Business Allocation - see instructions before completing this schedule**

- Did you make an election to use fair market value in the property factor?
If this is your first tax year, are you making the election to use fair market value in the property factor?
Are you a manufacturing corporation electing to use a double weighted-receipts factor for a tax year beginning after 6/30/1996?

Table with 3 columns: Description, COLUMN A - NEW YORK CITY, COLUMN B - EVERYWHERE. Rows include Real estate owned, Inventories owned, Tangible personal property owned, etc.

Table for Receipts in the regular course of business from: Rows include Sales of tangible personal property, Services performed, Rentals of property, Royalties, etc.

Table for Wages, salaries and other compensation of employees, except general executive officers. Rows include 3a. Wages, salaries... and 3b. Percentage in New York City.

Table for Total of the New York City percentages shown at lines 1g, 2h, 2i and 3b. Row 4. Total of the New York City percentages... and Row 5. Business allocation percentage...

**SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels**

**Part 1 Business allocation for aviation corporations**

Table with 3 columns: Line number, Description, and Average for the Year (Column A - New York City, Column B - Everywhere). Rows include Aircraft arrivals and departures, New York City percentage, Revenue tons handled, etc.

**Part 2 Business allocation for corporations operating vessels in foreign commerce**

Table with 3 columns: Line number, Description, and Allocation (Column A - New York City Territorial Waters, Column B - Everywhere). Rows include Aggregate number of working days and Allocation percentage.

**SCHEDULE J The following information must be entered for this return to be complete.**

(REFER TO INSTRUCTIONS BEFORE COMPLETING THIS SECTION.)

- 1a. New York City principal business activity
1b. Other significant business activities
1c. Trade name of reporting corporation
2. Is this corporation included in a consolidated federal return?
3. Is this corporation included in a New York City Combined General Corporation Tax Return?
4. Is this corporation a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section?
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, or are you currently being audited?
6. Has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed?
7. Did this corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock?
8. Was this corporation a member of a partnership or joint venture during the tax year?
9. At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property?
10. a) If "YES" to 9, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
b) Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration?
c) Was there a partial or complete liquidation of the corporation?
d) Was 50% or more of the corporation's ownership transferred during the tax year, over a three-year period or according to a plan?
11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return filed?
12. If "NO" to 11, explain:
13. Does the corporation have one or more qualified subchapter S subsidiaries?
a) If "YES": Are all items of income, gain, loss, deduction and capital of each QSSS included in this report?
i) If "NO": Attach a schedule showing the name, address and EIN, if any, of each QSSS NOT included in this report and indicate whether the QSSS filed or was required to file a City business income tax return.

## Alternative Tax Worksheet

Refer to pages 4 of instructions before computing the alternative tax.

<b>Net income/loss</b> (Schedule B, line 19 or 20).....	<b>1.</b>	\$
<b>For taxable years beginning after 6/30/98 but before 7/1/99, enter officers salaries and compensations multiplied by .50. Enter 100% of certain stockholders' salaries and compensation for the taxable year. (See instructions.)</b> .....	<b>2.</b>	\$
<b>Total</b> (line 1 plus line 2a or 2b, whichever is applicable) .....	<b>3.</b>	\$
<b>Statutory exclusion - Enter \$40,000 for taxable years beginning after 6/30/98.</b> (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return).....	<b>4.</b>	\$
<b>Net amount</b> (line 3 minus line 4) .....	<b>5.</b>	\$
<b>30% of net amount</b> (line 5 X 30%) .....	<b>6.</b>	\$
<b>Investment income to be allocated</b> (Schedule B, line 23. Do not enter more than amount on line 6 above. Enter "0" if not applicable.) .....	<b>7.</b>	\$
<b>Business income to be allocated</b> (line 6 minus line 7).....	<b>8.</b>	\$
<b>Allocated investment income</b> <input style="width: 50px;" type="text"/> % (line 7 x investment allocation % from Schedule D, line 2F)	<b>9.</b>	\$
<b>Allocated business income</b> <input style="width: 50px;" type="text"/> % (line 8 x business allocation % from Schedule H, line 5)	<b>10.</b>	\$
<b>Taxable net income</b> (line 9 plus line 10) .....	<b>11.</b>	\$
<b>Tax rate</b> .....	<b>12.</b>	\$ <b>8.85%</b> (.0885)
<b>Alternative tax</b> (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3 .....	<b>13.</b>	\$

**Attach copy of all pages of your federal tax return or pro forma federal tax 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 your tax return and remittance.**

**MAILING →  
INSTRUCTIONS**

**RETURNS WITH REMITTANCES**  
NYC DEPARTMENT OF FINANCE  
BOX 3900 CHURCH STREET STATION  
NEW YORK, NY 10008-3900

**RETURNS CLAIMING REFUNDS**  
NYC DEPARTMENT OF FINANCE  
BOX 1117 WALL STREET STATION  
NEW YORK, NY 10268-1117

**ALL OTHER RETURNS**  
NYC DEPARTMENT OF FINANCE  
BOX 1130 WALL STREET STATION  
NEW YORK, NY 10268-1130

The due date for the calendar year 1999 return is on or before March 15, 2000. For fiscal years beginning in 1999, file within 2 1/2 months after the close of fiscal year.