



NEW YORK CITY DEPARTMENT OF FINANCE  
**NYC** FINANCIAL CORPORATION TAX REPORT  
 OF CHANGE IN TAX BASE MADE BY  
**3360F** INTERNAL REVENUE SERVICE  
 AND/OR NEW YORK STATE DEPARTMENT  
 OF TAXATION AND FINANCE

▼ DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY ▼

FOR PERIODS BEGINNING PRIOR TO 1-1-85

● For CALENDAR YEAR \_\_\_\_\_ FISCAL YEAR beginning \_\_\_\_\_, \_\_\_\_\_ and ending \_\_\_\_\_, \_\_\_\_\_  
 TO BE FILED WITHIN 90 DAYS AFTER A FINAL DETERMINATION

▼ Print or Type ▼

Name \_\_\_\_\_  
 Address (number and street) \_\_\_\_\_  
 City and State \_\_\_\_\_ Zip Code \_\_\_\_\_  
 ● Business Telephone Number \_\_\_\_\_

EMPLOYER IDENTIFICATION NUMBER  
 \_\_\_\_\_ - \_\_\_\_\_  
 DATE OF FINAL DETERMINATION:  
 ●  Federal ● \_\_\_\_/\_\_\_\_/\_\_\_\_  
 ●  New York State ● \_\_\_\_/\_\_\_\_/\_\_\_\_

A. **Payment** Pay amount shown on line 15 - Make check payable to: NYC Department of Finance ● Payment Enclosed

Calculation of Financial Corporation Tax	COLUMN 1 As Originally Reported		COLUMN 2 Net Change		COLUMN 3 Correct Amount	
	1. Entire Net income allocated to New York City ... 1.					● 1.
2. Tax at _____% (see instructions)..... 2.					● 2.	
3. Capital Stock allocated to New York City ... 3.					● 3.	
4. Tax at _____% (see instructions)..... 4.					● 4.	
5. Interest or Dividends..... 5.					● 5.	
6. Tax at _____% (see instructions)..... 6.					● 6.	
7. Fixed minimum tax (see instructions) ..... 7.					● 7.	
8. Tax (line 2, 4, 6 or 7, whichever is largest) ..... 8.					● 8.	
9. Minimum tax for subsidiaries ..... 9.					● 9.	
10. Total Tax (add lines 8 and 9) ..... 10.					● 10.	

Additional Tax (or Refund) Due	COLUMN A Additional Tax Due		COLUMN B Refund Due	
	11. If line 8 (col. 3) exceeds line 8 (col. 1), enter the difference in column A ... ● 11.			
12. If line 8 (col. 3) is less than line 8 (col. 1), enter the difference in column B ..... 12.				
13. Interest (see instructions) ..... ● 13.				
14. Additional charges (see instructions) ..... ● 14.				
15. TOTAL AMOUNT DUE (add lines 11, 13, and 14) ..... ● 15.				
16. TOTAL REFUND DUE (enter amount from line 12) ..... 16.				

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this report, 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 signature \_\_\_\_\_ Check if self-employed  \_\_\_\_\_ Date \_\_\_\_\_ Firm's Employer Identification Number \_\_\_\_\_  
**PREPARER'S USE ONLY** → Firm's name (or yours, if self-employed) \_\_\_\_\_ Address \_\_\_\_\_ Zip Code \_\_\_\_\_

**MAILING INSTRUCTIONS** →  
**10310091**

NYC DEPARTMENT OF FINANCE  
 PO BOX 5120  
 KINGSTON, NY 12402-5120

Attach copies of federal and/or New York State changes and explanation of items.  
 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 form and remittance.

(Pursuant to Title 11, Chapter 6 of the Administrative Code of the City of New York)

*This form is to be used for periods beginning prior to January 1, 1985.  
For later periods use Form NYC-3360B.*

**LINE 1**

If increase (decrease) in taxable income includes adjustment to depreciation of property on which optional depreciation has been claimed, the federal (New York State) depreciation adjustment should be eliminated and the deduction for optional depreciation corrected.

If the corporation disposed of property on which optional depreciation has been claimed and a federal (New York State) adjustment was made to either the cost basis or the selling price, a recomputation of the New York City capital gain (loss) must be submitted.

Submit schedule showing computation and enter the correct amount of allocated increase or decrease at column 2. Enter the difference between the amount in column 1 and the amount in column 2 in column 3.

**LINES 2, 4, 6, 7 and 9**

Use the tax rate schedule to determine the applicable rates for the taxable year covered by this report. On line 9 enter the total minimum tax of each corporation included in the combined report with the exception of any corporation not otherwise subject to the tax.

For tax years beginning on or after January 1, 1975, and before January 1, 1985, the following tax rates apply:

Tax Basis	Savings Banks and Savings and Loans Associations	All Others
Entire Net Income	12.134% (.12134)	13.823% (.13823)
Capital Stock	-	26% (.026)
Interest or Dividends	2.574% (.02574)*	-
Minimum Tax	\$20	\$25

\* (1.824% for dividends or interest credited or paid on or after October 1, 1981, if after such payment or credit the bank's net worth is less than 5% of the amount due depositors.)

For tax years beginning before January 1, 1975, contact the Bank Tax Processing Unit, 345 Adams Street, Brooklyn, New York 11201, or telephone (718) 403-3691 for the applicable tax rates.

**LINE 12 - CLAIM FOR REFUND**

Where the federal (New York State) change in business income would result in a refund, Form NYC-3360F may be used as a claim for refund, provided it is accompanied by a complete copy of the federal and/or New York State Audit Report or Statement of Adjustment.

**LINE 13 - INTEREST**

Enter at line 13, column A, interest owed on the additional tax due computed at the rate prescribed in the interest rate table from the due date of the Financial Corporation Tax Return (without regard to any extension of time for payment) to the date of payment. (Section 11-675 of the Administrative Code)

Effective September 1, 1983, interest is compounded on a daily basis at the applicable rate. In addition, all interest owed through August 31, 1983, is to be included in the principal for the purpose of compounding interest thereafter.

For the rate of interest on overpayments, for a rate of interest not shown in the table and for interest calculations, contact Taxpayer Assistance at (718) 935-6000.

**INTEREST RATE TABLE - Additional Tax Due**

Beginning		Ending	Rate of Interest
June 1, 1980	through	June 30, 1981	10.5%
July 1, 1981	through	February 23, 1983	12%
February 24, 1983	through	August 31, 1983	17%
September 1, 1983	through	February 29, 1984	10.5%
March 1, 1984	through	February 28, 1985	11%
March 1, 1985	through	February 28, 1986	11.8%
March 1, 1986	through	February 28, 1987	9.5%
March 1, 1987	through	February 29, 1988	7.5%
March 1, 1988	through	February 28, 1989	8.9%
March 1, 1989	through	August 31, 1989	10.2%
September 1, 1989	through	September 30, 1989	12%
October 1, 1989	through	June 30, 1991	11%
July 1, 1991	through	December 31, 1991	10%
January 1, 1992	through	March 31, 1992	9%
April 1, 1992	through	September 30, 1992	8%
October 1, 1992	through	June 30, 1994	7%
July 1, 1994	through	September 30, 1994	8%
October 1, 1994	through	March 31, 1995	9%
April 1, 1995	through	June 30, 1995	10%
July 1, 1995	through	March 31, 1996	9%
April 1, 1996	through	June 30, 1996	8%
July 1, 1996	through	March 31, 1998	9%
April 1, 1998	through	December 31, 1998	8%
January 1, 1999	through	March 31, 1999	7%
April 1, 1999	through	March 31, 2000	8%
April 1, 2000	through	December 31, 2000	9%

**LINE 14 - ADDITIONAL CHARGES**

- A **late filing penalty** is assessed if you fail to file this form when due, unless the failure is due to reasonable cause. For every month or partial month that this form is late, add to the tax (less any payments made on or before the due date) 5%, up to a total of 25%.
- If this form is filed more than 60 days late, you will be subject to the **minimum late filing penalty**. This penalty is the lesser of (1) \$100 or (2) 100% of the amount required to be shown on the form (less any payments made by the due date or credits claimed on the return).
- A **late payment penalty** is assessed if you fail to pay the tax shown on this form by the prescribed filing date, unless the failure is due to reasonable cause. For every month or partial month that your payment is late, add to the tax (less any payments made) 1/2%, up to a total of 25%.
- The total of the additional charges in *a* and *c* may not exceed 5% for any one month except as provided for in *b*.

If you claim not to be liable for these additional charges, attach a statement to your return explaining the delay in filing, payment or both.

*Submit schedule of allocation percentages (if any) utilized in making entries in column 2 of this report.*