



NYC 3L

NEW YORK CITY DEPARTMENT OF FINANCE
GENERAL CORPORATION TAX RETURN

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

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

For CALENDAR YEAR 2000 or FISCAL YEAR beginning 2000 and ending

2000

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.

Table with columns: A. Payment, Description, Amount, Rate, and Payment Enclosed. Rows include Allocated net income, Allocated capital, Total allocated capital, Alternative tax, Minimum tax, Allocated subsidiary capital, Tax, Less: UBT Paid Credit, Tax after Unincorporated Business Tax Paid Credit, First installment of estimated tax, Sales tax addback, Total, Credits from Form(s) NYC-9.5 and/or NYC-9.6, Energy cost savings credit, Net tax after credits, Prepayments, Balance due, Overpayment, Interest, Additional charges, Penalty for underpayment of estimated tax, Total of lines 17a, 17b and 17c, Net overpayment, Amount of line 19 to be, TOTAL REMITTANCE DUE, Issuer's allocation percentage, NYC rent from Sch. G, Federal return filed, Gross receipts or sales from federal return, EIN of Parent Corporation, Total assets from federal return, EIN of Common Parent Corporation, Compensation of stockholders, Business allocation percentage.

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.

Signature of officer, Title, Date, Preparer's Social Security Number or PTIN, Preparer's signature, Check if self-employed, Date, Firm's Employer Identification Number, Firm's name (or yours, if self-employed), Address, Zip Code

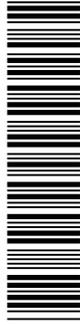
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ATTACH REMITTANCE TO THIS PAGE ONLY - MAKE REMITTANCE PAYABLE TO: NYC DEPARTMENT OF FINANCE (SEE PAGE 6 FOR MAILING INSTRUCTIONS)

**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.
- 6. New York City adjustments relating to (see instructions):
  - (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.
- 21. Investment income - (complete lines a through g below) (see instructions)
  - (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 instr.) ..... 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 instr.) 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 instr. 1(f), 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**

A		B	C	D	E	F	G
DESCRIPTION OF SUBSIDIARY CAPITAL		% of Voting Stock Owned	Average Value	Liabilities Directly or Indirectly Attributable to Subsidiary Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)
LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER						
		%				%	

- 1. Totals (including items on rider) ➔
- 2. Allocated subsidiary capital: Transfer this total to Schedule A, line 5 ➔



**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? .....  Yes  No
If this is your first tax year, are you making the election to use fair market value in the property factor? .....  Yes  No
Are you a manufacturing corporation electing to use a double weighted-receipts factor for a tax year beginning after 6/30/1996? .....  Yes  No

Table with 3 columns: Description, COLUMN A - NEW YORK CITY, COLUMN B - EVERYWHERE. Rows include 1a through 1g for property and inventory items.

Table for Receipts in the regular course of business from: 2a through 2i. Includes a Total row (2g) and Percentage in New York City (2h).

Table for 3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions) ..... 3a. Includes Percentage in New York City (3b).

Table for 4. Total of the New York City percentages shown at lines 1g, 2h, 2i and 3b. Includes 5. Business allocation percentage (line 4 divided by three, or by the actual number of percentages used if other than three and rounded to the nearest one hundredth of a percentage point) (If using Schedule I, enter percentage from part 1, line 8 or part 2, line 2.) (see Instructions) 5.

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

**Part 1 Business allocation for aviation corporations**

Table with 8 rows and 3 columns: Description, Column A - New York City, Column B - Everywhere. Includes rows for aircraft arrivals, revenue tons, and allocation percentage.

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

Table with 2 rows and 3 columns: Description, Column A - New York City Territorial Waters, Column B - Everywhere. Includes rows for 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...
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income...
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...
8. Was this corporation a member of a partnership or joint venture...
9. At any time during the taxable year, did the corporation have an interest in real property...
10. a) If "YES" to 9, attach a schedule of such property...
b) Was any NYC real property...
c) Was there a partial or complete liquidation...
d) Was 50% or more of the corporation's ownership transferred...
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?

## 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>Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instructions.)</b> .....	<b>2.</b>	\$ _____
<b>Total</b> (line 1 plus line 2) .....	<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; height: 20px;" type="text"/> % <small>(line 7 x investment allocation % from Schedule D, line 2F)</small>	<b>9.</b>	\$ _____
<b>Allocated business income</b> <input style="width: 50px; height: 20px;" type="text"/> % <small>(line 8 x business allocation % from Schedule H, line 5)</small>	<b>10.</b>	\$ _____
<b>Taxable net income</b> (line 9 plus line 10) .....	<b>11.</b>	\$ _____
<b>Tax rate</b> .....	<b>12.</b>	\$ <u>8.85% (.0885)</u>
<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  
P.O. BOX 5040  
KINGSTON, NY 12402-5040

**RETURNS CLAIMING REFUNDS**  
NYC DEPARTMENT OF FINANCE  
P.O. BOX 5050  
KINGSTON, NY 12402-5050

**ALL OTHER RETURNS**  
NYC DEPARTMENT OF FINANCE  
P.O. BOX 5060  
KINGSTON, NY 12402-5060

The due date for the calendar year 2000 return is on or before March 15, 2001. For fiscal years beginning in 2000, file within 2 1/2 months after the close of fiscal year.