NYC -1A

Department of Finance

COMBINED TAX RETURN FOR BANKING CORPORATIONS 2015

To be filed by S Corporations only. All C Corporations must file Form NYC-2 or NYC-2A

For CALENDAR YEAR 2015 or FISCAL YEAR beginning _____, 2015 and ending _____

TYPE OR PRINT

Name of Parent (see instructions)	Name Change ☐
In Care of	
Address (number and street)	Address Change ☐
City and State / Zip Code / Country (if not US)	
Business Telephone Number / Taxpayer's Email Address	

EMPLOYER IDENTIFICATION NUMBER ☐ - ☐

BUSINESS CODE NUMBER AS PER FEDERAL RETURN ☐

CHECK ALL THAT APPLY

☐ Final return

☐ Special short period return (See Instr.)

☐ Amended return — If the purpose of the amended return is to report a federal or state change, check the appropriate box: ☐ IRS change ☐ NYS change

☐ Claim any 9/11/01-related federal tax benefits (see inst.)

☐☐ Enter 2-character special condition code, if applicable (see inst.)

Date of Final Determination ☐☐-☐☐-☐☐☐☐

STATE OR COUNTY OF ORGANIZATION: _____ DATE ORGANIZED: ☐☐-☐☐-☐☐☐☐ DATE BUSINESS BEGAN IN NEW YORK CITY: ☐☐-☐☐-☐☐☐☐

TYPE OF CORPORATION: Check one

☐ 1. EDGE ACT ☐ 2. ALIEN COMMERCIAL ☐ 3. SAVINGS AND LOAN ☐ 4. TRUST
☐ 5. DOMESTIC COMMERCIAL (other than Clearing House) ☐ 6. CLEARING HOUSE ☐ 7. CREDIT CARD BANK ☐ 8. OTHER

TYPE OF BUSINESS LOCATION(S) WITHIN NYC: ☐ 1. BRANCH ☐ 2. AGENCY ☐ 3. REPRESENTATIVE OFFICE ☐ 4. LOAN PRODUCTION OFFICE ☐ 5. NONE ☐ 6. OTHER (Specify) _____

SCHEDULE A - Computation of Tax

					Payment Amount
A.	**Payment**	Amount being paid electronically with this return		A.	
1.	Allocated combined entire net income (from Sch. K, line 37)	1.	X 9% (.09)	1.	
2.	Allocated combined alternative entire net income (from Sch. L, line 41)	2.	X 3% (.03)	2.	
3.	Allocated taxable assets (from Sch. M, line 47 and multiply by the appropriate tax rate, mark in the box)	3.	☐ .00002 ☐ .00004 ☐ .0001	3.	
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.	UBT Paid Credit *(attach Form NYC-9.7B)*			8.	
9.	Tax after UBT Paid Credit (line 7 less line 8)			9.	
10a.	Relocation and employment assistance program (REAP) credit *(see instructions for Form NYC-1 and attach Form NYC-9.5)*			10a.	
10b.	LMREAP Credit (see instructions and attach Form NYC-9.8)			10b.	
11.	Net Tax (line 9 less lines 10a and 10b)			11.	
12.	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-EXT			12a.	
	b) If application for extension has **not** been filed and line 11 exceeds $1,000, enter 25% of line 11			12b.	
13.	Total of lines 11 and 12a or 12b			13.	
14.	Total prepayments (listed on each attached return)			14.	
15.	Balance due (line 13 less line 14)			15.	
16.	Overpayment (line 14 less line 13)			16.	
17a.	Interest *(see instructions for Form NYC-1)*	17a.			
17b.	Additional charges *(see instructions for Form NYC-1)*	17b.			
17c.	Penalty for underpayment of estimated tax *(attach Form NYC-222B)*	17c.			
18.	Total of lines 17a, 17b and 17c			18.	
19.	Net overpayment (line 16 less line 18)			19.	
20.	Amount of line 19 to be: (a) Refunded			20a.	
	(b) Credited to 2016 estimated tax			20b.	
21.	**TOTAL REMITTANCE DUE** (see instructions).			21.	
22.	Issuer's allocation percentage rounded to the nearest one hundredth of a percentage point *(see instructions) (attach worksheet)*			22.	%
23.	Combined total receipts (Sch. J, part 1, line 6, col. C)	23.			
24.	Combined taxable assets (Sch. M, line 44, col. C)	24.			
25.	Combined entire net income allocation percentage rounded to the nearest one hundredth of a percentage point (Sch. J, part 1, line 14, col. C)	25.			%
26.	NYC rent deducted on federal tax return - **THIS LINE MUST BE COMPLETED**			26.	

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.
I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions) ...YES ☐

Firm's Email Address:

SIGN HERE: Signature of officer | Title | Date

PREPARER'S USE ONLY → Preparer's signature | Preparer's printed name | Check if self-employed ✔ ☐ | Date

Preparer's Social Security Number or PTIN ☐-☐-☐

Firm's Employer Identification Number ☐-☐

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

10111591

SEE PAGE 8 FOR MAILING INSTRUCTIONS

If more than one Page 2 is used, please state total number of Page 2 attached: _____

NAME OF PARENT Employer Identification Number	NAME OF PRINCIPAL BANKING SUBSIDIARY Employer Identification Number	NAME OF SUBSIDIARY #2 Employer Identification Number

SCHEDULE J - Computation of Combined Allocation Percentages

- Are you a banking corporation described in Administrative Code section 11-640(a)(9)? ☐ Yes ☐ No
- Are you substantially engaged in providing management, administrative, or distribution services to an investment company as such terms are defined in Administrative Code section 11-642(b)(1-a)? ☐ Yes ☐ No

If you answered "Yes" to **both** questions, then you must allocate using weighted factors (see instructions concerning "Weighted Factor Allocation for Certain Banking Corporations.")

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%
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)
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)
8. Additional receipts factor. Enter % from line 7. (see instructions on weighted factor allocation)
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)
12. Additional deposits factor. Enter % from line 11. (See instructions on weighted factor allocation)
13. Total of NYC percentages shown on lines 4, 7, 8, 11 and 12. (See instructions on weighted factor allocation)
14. **COMBINED ENTIRE NET INCOME ALLOCATION PERCENTAGE** - 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)
18. Combined receipts factor (Sch. J, col. C, line 7)
19. Combined deposits factor (Sch. J, col. C, line 11)
20. Total of NYC percentages shown on lines 17, 18 and 19
21. **COMBINED ALTERNATIVE ENTIRE NET ALLOCATION PERCENTAGE** - 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*

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%
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)
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)
29. Additional receipts factor. Enter % from line 28. (See instructions on weighted factor allocation)
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)
33. Additional deposits factor. Enter % from line 32. (See instructions on weighted factor allocation)
34. Total of NYC percentages shown on lines 25, 28, 29, 32 and 33. (See instructions on weighted factor allocation)
35. **COMBINED TAXABLE ASSETS ALLOCATION PERCENTAGE** - 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

	COLUMN A TOTAL *(see instructions)*	COLUMN B INTERCORPORATE ELIMINATIONS *(explain on rider)*	COLUMN C COMBINED TOTAL *(column A minus column B)*
Part 1 -	*Computation of combined entire net income allocation percentage*		
1.			
2.			
3.			
4.			%
5.			
6.			
7.			%
8.			%
9.			
10.			
11.			%
12.			%
13.			%
14.			%
Part 2 -	*Computation of combined alternative entire net income allocation percentage*		
15.			
16.			
17.			%
18.			%
19.			%
20.			%
21.			%
Part 3 -	*Computation of combined taxable assets allocation percentage*		
22.			
23.			
24.			
25.			%
26.			
27.			
28.			%
29.			%
30.			
31.			
32.			%
33.			%
34.			%
35.			%

If more than one Page 4 is used,
please state total number of Page 4 attached: _____

NAME OF PARENT	NAME OF PRINCIPAL BANKING SUBSIDIARY	NAME OF SUBSIDIARY #2
Employer Identification Number	Employer Identification Number	Employer Identification Number

SCHEDULE K - Computation of Allocated Combined Entire Net Income

36. Entire net income - (Form NYC-1, Schedule B, line 29)	**36.**		
37. Allocated combined entire net income - Multiply column C, line 36 by Schedule J, line 14 **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 **TRANSFER TO SCHEDULE A, LINE 2**			

SCHEDULE M - Computation of Allocated Combined Taxable Assets

44. Average value of total assets	**44.**		
45. Money or other property received from the FDIC, FSLI, or RTC (see instr.)	**45.**		
46. Taxable assets (subtract line 45 from line 44)	**46.**		
47. Allocated taxable assets (multiply line 46 by ____ % from Sch. J, line 35.) Also enter next to Schedule A, line 3.	**47.**		
48. Compute net worth ratio: Net worth on last day of the tax year / Total assets on last day of the tax year =	**48.**	%	
49. Compute of mortgages included in total assets: Average quarterly balance of mortgages / Average quarterly balance of total assets =	**49.**	%	

Use the chart below to determine your tax rate. This rate must be used to compute the alternative minimum tax measured by taxable assets. You must meet both the net worth ratio and percentage of mortgages included in the total assets requirements to qualify for the lower tax rates.

Mark an X in the appropriate box in the last column and use this rate on line 3 of Schedule A.

If the net worth ratio (from line 48) is:	And the % of mortgages included in total assets (from line 49) is:	The tax rate is:	Indicate the appropriate tax rate:
Less than 4%	33% or more	.00002	
At least 4% but less than 5%	33% or more	.00004	
All others	All others	.0001	

	COLUMN A TOTAL *(see instructions)*	COLUMN B INTERCORPORATE ELIMINATIONS *(explain on rider)*	COLUMN C COMBINED TOTAL *(column A minus column B)*

Schedule K

36.			
37.			

Schedule L

40.			
41.			

Schedule M

44.			
45.			
46.			
47.			
48.			
49.			

AFFILIATIONS SCHEDULE

COMPLETE THIS SCHEDULE OR ATTACH FEDERAL FORM 851

Tax year beginning _____, _____ and ending _____, _____

Name of reporting corporation on NYC-1A:	Employer Identification Number:
Name of common parent corporation on consolidated federal income tax return:	

Part I General Information

Corp. No.	Name and address of corporation		Employer Identification Number
1.	Common parent corporation on federal return:	1.	
2.	Reporting corporation on NYC-1A:	2.	
3.	Affiliated corporations:	3.	
4.		4.	
5.		5.	
6.		6.	
7.		7.	
8.		8.	
9.		9.	
10.		10.	

Part II Principal Business Activity, Voting Stock Information, Etc.

Corp. No.	Principal business activity (PBA)	NAICS		STOCKHOLDINGS AT BEGINNING OF YEAR number of shares	percent of voting power	percent of value	Owned by corporation number
1.	Common parent corporation on federal return:		1.		%	%	
2.	Reporting corporation on NYC-1A:		2.		%	%	
3.	Affiliated corporations:		3.		%	%	
4.			4.		%	%	
5.			5.		%	%	
6.			6.		%	%	
7.			7.		%	%	
8.			8.		%	%	
9.			9.		%	%	
10.			10.		%	%	

- COMBINED GROUP INFORMATION SCHEDULE -

NAME OF PARENT CORPORATION:	EIN OF PARENT CORPORATION:

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

Refer to instructions before completing this section.

PART 1 General Information

A. Does any member corporation pay rent greater than $200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? ☐ **YES** ☐ **NO**

B. If "YES," were all required Commercial Rent Tax Returns filed? ☐ **YES** ☐ **NO**

Attach schedule listing name of member corporation(s) and Employer Identification Number(s) which was used on the Commercial Rent Tax Return(s).

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 **COMPOSITION** 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**

d. Does the group include a captive real estate investment trust or captive regulated investment company? (See "Captive Real Estate Investment Trusts (REITs) and Regulated Investment Companies (RICs)" in the instructions.) ..... ☐ **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 **COMPOSITION** of the group of corporations **SINCE** the **PRIOR TAX PERIOD, INCLUDING CHANGES AS A RESULT OF THE REQUIREMENTS THAT ANY CORPORATION MUST USE WEIGHTED FACTOR ALLOCATION IN THIS 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 (i) that 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) 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.

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return 1120S.
Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank.
To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.
The due date for the calendar year 2015 return is on or before March 15, 2016.
For fiscal years beginning in 2015, file on or before the 15th day of the 3rd month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS
NYC DEPARTMENT OF FINANCE
BANKING CORPORATION TAX
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

REMITTANCES
PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/ESERVICES
OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

RETURNS CLAIMING REFUNDS
NYC DEPARTMENT OF FINANCE
BANKING CORPORATION TAX
P.O. BOX 5563
BINGHAMTON, NY 13902-5563

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