



**NYC  
SCHEDULE  
M  
NYC-3L**

NEW YORK CITY DEPARTMENT OF FINANCE  
**MERGER, ACQUISITION  
AND CONSOLIDATION  
INFORMATION REPORT**

ATTACH TO FORM NYC-3L

Name of  
taxpayer  
→ \_\_\_\_\_

EMPLOYER IDENTIFICATION NUMBER

\_\_\_\_ - \_\_\_\_\_

**PART 1 General Information**

1. Type of transaction: (✓) .....  Merger  Acquisition  Consolidation
2. Date transaction completed: \_\_\_\_/\_\_\_\_/\_\_\_\_
- ▲ **If this transaction was completed before July 1, 1989, stop here and attach a copy of this form to your tax return**
3. Indicate your role in the transaction: (✓) .....  Target  Acquirer  Member of the affiliated group that includes the target or acquiring corporation

**- List the names and Employer Identification Numbers of the participants -**

Target name	EIN ↴	____ - _____
Acquirer name	EIN ↴	____ - _____
Affiliated group members' names	EIN ↴	____ - _____

4. Was this transaction between members of an affiliated group? .....  Yes  No
5. Was this transaction an acquisition resulting from redemption of stock qualified under Section 303 of the Internal Revenue Code (redemptions generally intended to pay estate taxes and administrative expenses)? .....  Yes  No
6. Was this an acquisition made by an entity controlled by a majority of the employees of the target corporation or a trust for the exclusive benefit of such employees? .....  Yes  No

▲ **If you answered Yes on line 4, 5 or 6, stop here and attach a copy of this form to your tax return.**

**PART 2 Acquirer Information**

**A. During the taxable year or within the three immediately preceding taxable years:**

1. if the taxpayer was an acquiring person in a corporate acquisition, did the value (at cost) of the acquirer's total interest in the target corporation (at any time during the year in which the acquisition occurred) exceed \$5 million? .....  Yes  No
  2. if the taxpayer has acquired assets of the target corporation, did the value (at cost) of the assets acquired exceed \$5 million? (see instructions) .....  Yes  No
  3. if the taxpayer was a surviving corporation with respect to a corporate merger or consolidation, did the target corporation's total business, investment and subsidiary capital exceed \$5 million? .....  Yes  No
  4. is the taxpayer a member of an affiliated group which includes a corporation described in A1, A2 or A3? .....  Yes  No
- B. Where the taxpayer is the acquiring person or the surviving corporation in a corporate merger or consolidation, does its total interest expense and/or the interest expense of its affiliated group exceed \$1 million for the tax year for which this form is filed?  Yes  No
- C. Did the total interest expense of the acquiring person or the surviving corporation and/or its affiliated group for the tax year in which the acquisition, merger or consolidation occurred exceed \$1 million?  Yes  No

**PART 3 Ratio Computation Worksheet - (Read Instructions for Part 2 before completing this part)**

YEAR of ACQUISITION, MERGER or CONSOLIDATION:		(COL. A) - ACQUIRER	(COL. B) - TARGET	(A+B) - TOTAL
<input type="radio"/> Average assets	.....			
<input type="radio"/> Average liabilities	.....			
<input type="radio"/> Average equity	.....			
<b>PRIOR YEAR:</b>				
<input type="radio"/> Average assets	.....			
<input type="radio"/> Average liabilities	.....			
<input type="radio"/> Average equity	.....			
<b>DEBT/EQUITY RATIO:</b>	<b>TOTAL</b>	<b>DEBT/ASSET RATIO:</b>		<b>TOTAL</b>
<input type="radio"/> Prior year	.....	<input type="radio"/> Prior year	.....	
<input type="radio"/> Year of Acquisition, Merger or Consolidation	.....	<input type="radio"/> Current year	.....	
<input type="radio"/> Percent change	..... %	<input type="radio"/> Percent change	..... %	..... %

**PART 3** (continued from page 1)

1. Did the ratio of average aggregate debt to average aggregate equity increase by more than 100% over the ratio for the tax year immediately preceding the acquisition year? (see instructions) (see chart on page 1) .....  Yes  No
2. Did the ratio of average aggregate debt to average aggregate assets increase by more than 60% over the ratio for the tax year immediately preceding the acquisition year? (see chart on page 1) .....  Yes  No

**PART 4 Highly Leveraged Transaction Modifications**

**Schedule A - Target's Unused Net Operating Losses**

Enter the year and amount of any net operating losses of the target available for carryforward to tax years ending after the acquisition date.

YEAR	AMOUNT	YEAR	AMOUNT	YEAR	AMOUNT

**Schedule B - Computation of Interest Addback Limitation and Addback Amount (refer to instructions)**

- |  |    |                        |
|--|----|------------------------|
| 1. Cost of target (stock or assets) .....  | 1. | <input type="text"/>   |
| 2. Total average debt .....  | 2. | <input type="text"/>   |
| 3. Limitation percentage (divide line 1 by line 2) .....   | 3. | <input type="text"/> % |
| 4. Total interest expense of taxpayer .....  | 4. | <input type="text"/>   |
| 5. Limitation (multiply line 4 by line 3) .....  | 5. | <input type="text"/>   |
| 6. Interest addback (multiply line 4 or line 5, whichever is smaller by 5% (.05), and enter the result here and on NYC-3L, Schedule B, line 7) ..... | 6. | <input type="text"/>   |

**PART 5 Subsidiary Capital/Income Adjustments**

Indicate in the appropriate space(s) below the nature and amount of any disposition of target stock and/or assets within 18 months of the date of this corporate acquisition.

A.  **Asset Disposition**

- |   |    |                        |
|---|----|------------------------|
| 1. Date of disposition .....  | 1. | <input type="text"/>   |
| 2. Value of all assets immediately following acquisition .....                                      | 2. | <input type="text"/>   |
| 3. Value of assets sold or otherwise disposed of as of date immediately following acquisition ..... | 3. | <input type="text"/>   |
| 4. Value held after sale or other disposition (subtract line 3 from 2) .....                        | 4. | <input type="text"/>   |
| 5. Percentage (divide line 4 by line 2) .....   | 5. | <input type="text"/> % |

B.  **Stock Disposition**

- |   |     |                        |
|---|-----|------------------------|
| 6. Date of disposition .....  | 6.  | <input type="text"/>   |
| 7. Total number of voting shares held immediately prior to disposition .....  | 7.  | <input type="text"/>   |
| 8. Total number of voting shares outstanding immediately prior to disposition date .....  | 8.  | <input type="text"/>   |
| 9. Total number of voting shares held after disposition .....   | 9.  | <input type="text"/>   |
| 10. Percentage (divide line 9 by line 7) .....  | 10. | <input type="text"/> % |
| 11. If you check box A above and line 5 is 50% or less, enter any amount of interest, dividends and gain received from the target for the period starting on the first day of the taxable year in which the disposition occurred and ending 18 months after such disposition, and excluded in the computation of your New York City entire net income for the year for which this form is being filed. .... | 11. | <input type="text"/>   |
| 12. If you check box B above and line 10 is 50% or less, enter any amount of interest, dividends and gain received from the target during this taxable year if the disposition occurred within this taxable year. ....  | 12. | <input type="text"/>   |