

FINANCE NEW • YORK www.nyc.gov/finance

### N Y C COMBINED TAX RETURN FOR BANKING CORPORATIONS

	■ NI	INANCE EW•YORK	1A	AMENDED RETU		IONS	<b>▲</b> D	O NOT WRITE IN TH	IIS SPACE -	FOR OFFICIAL USE ONLY	Υ .	
	ww	w.nyc.gov/finance			PERIOD RETURN	(Soo Instr.)		O NOT WICHE IN TH	IIO OI AOL	TOR OTTIONE OOL ONE		
											20	002
			For CALENDA	R YEAR 2002 or FIS	CAL YEAR begin	ning	, 200	)2 and ending	]			<u> </u>
	<b></b> ▶	Name of Pare	nt (see instructions)					EMPL	OYER II	DENTIFICATION N	NUMBE	ĒR_
	<u> </u>	Address (num	nber and street)						_		1	ı
	PRINT	Address (Hull	ibei aliu street)									
	<u> </u>	City and State	)		Zip	Code		DUCINECO	CODE NI	JMBER AS PER FEDE	DAL DET	TUDN
	17 PE							BUSINESS	I	INIBER AS PER FEDE	KAL KET	IUKN
		Business Telep	hone Number									
STATE OF	R COUNTRY OF ORG	ANIZATION:		DATE ORGANIZED:			DATE BUSINESS	BEGAN IN NEW Y	ORK CITY:	: [		<u> </u>
DERAL R	ETURN WAS FILED	ON:	1120	<u> </u>	F	CONSOLIDA	TED BASIS			OTHER		
PE OF CO	ORPORATION: Chec	k one	● ☐ 1. EDGE A	CT		■ 2 ALIE	N COMMERCIAL			3. SAVINGS A	1401 014	N
				TIC COMMERCIAL (other tha	n Claaring House)		ARING HOUSE		Ì	6. OTHER	NID LOAN	•
PE OF BU	SINFSS		4. DOIVIES	TIC COMMERCIAL (OTICI TIII	Trectaining riouse)	J. CLEA	AKING HOUSE			U. OTHER		
CATION(S)	) WITHIN NYC:	1. BRANCH	● 2. AGENCY ●	3. REPRESENTATIVE OFF	ICE ●  4. LC	OAN PRODUCTION (	OFFICE •	5. NONE	<b>●</b> 6.	OTHER (Specify)		
	SCHEDUL	E A - Com	putation of Tax									
•	Payment	Pay amoun	t shown on line 2	1 - Make check pa	ayable to: NYC	Departme	nt of Financ	ce● A.		Payment Enclos	sed	
		•					ALIEN CORPORATIO	ONS OTHERS				
1. A	Allocated combin	ed entire net ind	come (from Sch. K, lir	ne 39) • 1.			X 9% (.09)	X 9% (.09)	<b>●</b> 1.			
2. A	Allocated combin	ed alternative er	ntire net income (from	Sch. L, line 43) ● 2.			X .03	X .03	<b>●</b> 2.			
			ets (from Schedule M, lir	,				X .0001	<b>●</b> 3.			
		•	al stock (from Sch. N, li				X .0026		● 4.			<u> </u>
				eduction is permitted for a							125	00
				st)								
			•	nitted for a period of less th			X \$12					
				AP) credit (see instruc								
								,				
				hat covered by this ret								
			-	· ·		nch form)		• 12a.				
	a) If application for extension has been filed, enter amount from line 4 of Form NYC-6B (attach form) 12a.  b) If application for extension has <b>not</b> been filed and line 11 exceeds \$1,000, enter 25% of of line 11 12b.											
15. E	Balance due (line	13 less line 14	.)					······· <b>1</b> 5.				
16. C	Overpayment (lin	e 14 less line 13	3)					······· <b>1</b> 6.				
17a. Ir	nterest (see inst	ructions for Forr	n NYC-1)		17a.							
				rm NYC-222B)								
20. A	Amount of line 19											<del></del>
				mated tax								
21. <b>T</b>	OTAL REMITTA	NCE DUE (see	instructions). Enter p	payment amount on lin	e A above (see in	structions)		······ • 21.				$oxed{L}$
22. Is	ssuer's allocation	ı percentage rou	inded to the nearest of	one hundredth of a perd	centage point(see			-				%
23. C	Combined total rec	eipts (Sch. J, part '	1, line 6, col. C) ● 23.					come allocation		је		
24. C	Combined taxable	assets (Sch. M, line	e 44, col. C) • 24.					one hundredth		• 25.		%
<b>26</b> . N	NYC rent or rent de	educted on federa	al return - THIS LINE I	MUST BE COMPLETE	:D	· ·	•					
		CE	RTIFICATION	OF AN ELECT	ED OFFICE	R OF THI	CORPO	RATION				
	-	-		accompanying rider, return with the prep		-	_		t and co	mplete.		
GN RE →	Signature of o	officer			Title		Date		Preparer'	s Social Security No	umber o	or PTIN
	<u> </u>							•				
EPARER'S	s Preparer's sig	nature			Check if self-em	ployed	Date		Firm's I	Employer Identification	ation N	umber
LY →								•		]=	<del></del>	
	● Firm's nam	e (or yours, if sel	f-employed)	▲ Address			1	Zip Code				

		NAME OF PARENT  • Employer  Identification Number	NAME OF PRINCIPAL BANKING SUBSIDIARY  Employer Identification Number	NAME OF SUBSIDIARY #2  Employer Identification Number
SC	HEDULE J - Computation of Combined Allocation Percentages			
Par	t 1 - Computation of combined entire net income allocation percentage	9		
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.			
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)			
11.	Percentage in New York City (col. C, line 9 ÷ col. C, line 10)			
12.	Additional deposits factor. Enter % from line 11.			
13.	Total of NYC percentages shown on lines 4, 7, 8, 11 and 12			
14.	COMBINED ENTIRE NET INCOME ALLOCATION PERCENTAGE - Divide line 13 by 5 or by the a	actual number of percentages if I	ess than 5 and round to the nearest	one hundredth of a percentage point
Par	Computation of combined alternative entire net income allocation	percentage		
	New York City wages (Form NYC-1, Sch. G, part 2, col. A, line 1a)● 15.			
	Total wages (Form NYC-1, Sch. G, part 2, col. B, line 1a) ■ 16.			
	Percentage in New York City (col. C, line 15 ÷ col. C, line 16)			
	Combined receipts factor (Sch. J, col. C, line 7)			
	Combined deposits factor (Sch. J, col. C, line 11)			
	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	ne actual number of percentages	if less than 3 and round to the neare	st one hundredth of a percentage point
Par	t 3 - Computation of combined taxable assets allocation percentage - A	Alien corporations should	NOT complete this part.	
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%		<b>I</b>	
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			
	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			
	34. Total of NYC percentages shown on lines 25, 28, 29, 32 and 33			
	35. COMBINED TAXABLE ASSETS ALLOCATION PERCENTAGE - Divide line 34 by 5 o	r by the actual number of percentage	ges if less than 5 and round to the near	rest one hundredth of a percentage point

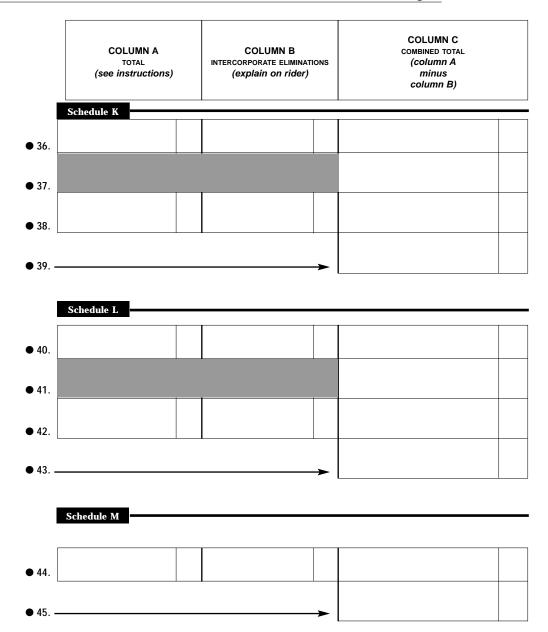
	COLUMN A TOTAL (see instructions)	COLUMN B INTERCORPORATE ELIMINATIONS (explain on rider)	COLUMN C COMBINED TOTAL (column A minus column B)	
Part	Computation of	combined entire net income all	location percentage	
				I
			%	
			%	
		1	%	
			%	
			%	
			%	
			%	
			%	
			%	
			<u>%</u>	-
art	23 - Computation of combin	ned taxable assets allocation percentage - Ali		
			%	
			%	
			%	
			%	
				-
			%	

● 35. ----



%

	NAME OF PARENT	NAME OF PRINCIPAL BANKING SUBSIDIARY	NAME OF SUBSIDIARY #2
	Employer     Identification Number	● Employer	● Employer
SCHEDULE K - Computation of Allocated Combined Entire Net Income	Identification Number	Identification Number ———	Identification Number
36. Entire net income -			
(Form NYC-1, Schedule B, line 34) ● 36.			
37. Allocated combined entire net income -			
Multiply column C, line 36 by Schedule J, line 14			
38. Optional depreciation adjustment -			
(Form NYC-1, Schedule B, line 36)● 38.			
39. Allocated combined entire net income -			
(Column C, line 37 plus or minus column C, line 38) TRANSFER TO SCI	HEDULE A, LINE 1		
SCHEDULE L - Computation of Allocated Combined Alternativ	e 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			
42. Optional depreciation adjustment -  (Form NYC-1, Schedule C, line 7) 42.			
43. Allocated combined alternative entire net income -			
(Column C, line 41 plus or minus column C, line 42) TRANSFER TO SCI	HEDULE A. LINE 2		
(00000000000000000000000000000000000000	.== 0== /·, == =		
SCHEDULE M - Computation of Allocated Combined Taxable A	ssets		
ALIEN CORPORATIONS SHOULD NOT COMPLETE THIS SCHEDULE			
44. Combined taxable assets -			
(Form NYC-1, Schedule D, line 3) ● 44.			
45. Allocated combined taxable assets -			
Multiply column C, line 44 by Schedule J, line 35. TRANSFER TO SCHED	DULE A, LINE 3 ·····		
SCHEDULE N - Computation of Allocated Combined Issued Ca	pital Stock		
ONLY ALIEN CORPORATIONS SHOULD COMPLETE TH	HIS SCHEDULE		
46a. Issued common stock ● 46a.			
■■■ 46b. Issued preferred stock● 46b.			
47. New York City gross income • 47.			
48. Total worldwide gross income 48.			
49a. Percentage in New York City 49a.	%	%	%
46c. Total Capital Stock (add lines 46a and 46b) ● 46c.  47. New York City gross income			
50. Allocated combined issued capital stock (total of line	49b, column A) - transfer to	O SCHEDULE A, LINE 4 50.	



#### NOTE

PERCENTAGE IN NYC (LINE 49a) AND ALLOCATED ISSUED CAPITAL STOCK (LINE 49b) MUST BE COMPUTED SEPARATELY FOR EACH CORPORATION INCLUDED IN THIS RETURN



# AFFILIATIONS SCHEDULE



# COMPLETE THIS SCHEDULE OR ATTACH FEDERAL FORM 851

	Tax year beginning	,		and	ending		,
	Name of reporting corporation on NY	/C-1A:		E	Employer Ider	ntification Nur	mber:
	Name of reporting corporation on NN  Name of common parent corporation	n on consolidated	d fe	deral income	tax return:		
	Part I General Information						
Corp.	Name and address of corporation				Employ	er Identificatio	n Number
<b>•</b> 1.	Common parent corporation on federal return:			1.		1 1 1	1 1 1
<b>•</b> 2.	Reporting corporation on NYC-1A:			2.		1 1 1	1 1 1
<b>●</b> 3.	Affiliated corporations:			3.		1 1 1	1 1 1
• 4.				4.			
<b>•</b> 5.				5.		<del>                                     </del>	<del>i i i</del>
<b>•</b> 6.				6.		1 1	1 1
<b>•</b> 7.				7.		<del>                                     </del>	<del>i i i</del>
● 8.				8.		<del>                                     </del>	<del>                                     </del>
<b>9</b> .				9.		1 1 1	<del>                                     </del>
<b>•</b> 10.				10.			
	Part II Principal Business Activity,	Voting Stoc	k I	nformatio	on, Etc.	· · ·	
				sтоскно	LDINGS AT	BEGINNING	OF YEAR
Corp.	Principal business activity (PBA)	NAICS		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.		%	%	
<b>•</b> 3.	Affiliated corporations:		3.		%	%	
• 4.			4.		%	%	
<u> </u>			5.		%	%	
● 6.			6.		%	%	
<b>●</b> 7.			7.		%		
● 8.			8.		%		
<b>●</b> 9.			9.		%		
<ul><li>10</li></ul>	$N^{+}$		10		9/	%	

### - 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
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)?
	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?
	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)
2.	Ch	eck this box and attach an explanation if you meet <b>ANY</b> 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:
  - 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, 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
Name:	
EIN:	
Name:	
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) EXCLUDED FROM COMBINED RETURN
Name:	
EIN:	
Name:	
EIN:	
	Name:  Name:

#### IF ADDITIONAL SPACE IS REQUIRED, PLEASE USE THIS FORMAT ON A SEPARATE SHEET AND ATTACH IT TO THIS PAGE.

Attach a copy of all pages of your federal return. NYC-1 returns for the parent corporation and all subsidiaries in the combined group must be attached to this 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 every tax return and remittance.

MAIL YOUR RETURN TO:

NYC DEPARTMENT OF FINANCE P.O. BOX 5120, KINGSTON, NY 12402-5120