GENERAL INFORMATION
See Instructions for Form NYC-3L for Highlights of Recent Tax Law Changes for Corporations and other additional instructions.

The enactment of the Gramm-Leach-Bliley Act of 1999 affected the types of activities that banks can conduct and, consequently, affected the qualification of certain corporations as banking corporations subject to the New York City Banking Corporation Tax. See the instructions for Form NYC-3L for an explanation of various transition rules affecting the Bank Tax treatment of banks, bank holding companies, financial holding companies and other corporations.

Combined Filing under Transitional Provisions
A bank holding company doing business in the City that, during a taxable year beginning after 1999 and before 2008, registers for the first time as a bank holding company under the Bank Holding Company Act of 1956, as amended, and elects to be a financial holding company, may file a combined report under the BCT for such year with one or more banking corporations doing business in the City and 65% or more owned or controlled, directly or indirectly, by that bank holding company without seeking permission from the Commissioner. In addition, such bank holding company may, without seeking the Commissioner’s permission: (i) include in a combined report filed for a subsequent year beginning after 1999 and before 2008 any eligible banking corporation that, for the first time in such subsequent year, either is doing business in the City or meets the above ownership requirements; and (ii) eliminate from a combined report filed for a subsequent year beginning after 1999 and before 2008 any eligible banking corporation that, for the first time in such subsequent year, either is doing business in the City or meets the above ownership requirements.

Combined reporting corporation is owned or controlled, directly or indirectly, by the same interests.

UNITARY BUSINESS
The corporations that are to be included in the combined return are owned or controlled, either directly or indirectly, by the same interests.

Substantially all is ordinarily considered the actual or beneficial ownership or control of 80% or more of the voting stock of the issuing corporation throughout the taxable year.

UNITARY BUSINESS
The corporations that are to be included in the combined return must be engaged in a “unitary business.” A unitary business may exist when the activities of each corporation in the group are related to the activities of the other corporations in the group, e.g., manufacturing or acquiring goods or performing services for the other corporations in the group; selling goods acquired from corporations in the group; or financing sales of other corporations in the group. Another consideration is whether the corporation engages in the same or related lines of business as the other corporations in the group such as: the manufacture or sale of similar products, the performance of similar services, or the performance of services for the same customers.

FINANCE
This report must be signed by an officer authorized to act on behalf of the taxpayer.

BUSINESS AND INVESTMENT ALLOCATIONS
Corporations that allocate must complete Schedules D through H of Form NYC-3L.

Preparer Authorization: If you want to allow the Department of Finance to discuss your return with the paid preparer who signed it, you must check the “yes” box in the signature area of the return. This authorization applies only to the individual whose signature appears in the “Preparer’s Use Only” section of your return. It does not apply to the firm, if any, shown in that section. By checking the “yes” box, you are authorizing the Department of Finance to call the preparer to answer any questions that may arise during the processing of your return. Also, you are authorizing the preparer to:

- Give the Department any information missing from your return,
- Call the Department for information about the processing of your return or the status of your refund or payment(s), and

SELF-ALLOCATION
Every corporation included in this combined return is required to file a separate return on Form NYC-3L. Schedules B through H on the separate returns (Form NYC-3L) must be completed and the appropriate information transferred to Schedules I through M on Form NYC-3A to compute the combined tax.

PAYMENT
Payment must include the combined tax plus the minimum tax. For each corporation included in the combined report with the exception of any corporation not otherwise subject to the tax. The remittance must be payable in U.S. dollars drawn on a U.S. bank. Checks drawn on foreign banks will be rejected and returned.

SIGNATURE
This report must be signed by an officer authorized to certify that the statements contained herein are true. If the taxpayer is a publicly-traded partnership or another unincorporated entity taxed as a corporation, this return must be signed by a person duly authorized to act on behalf of the taxpayer.

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You are not authorizing the preparer to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Department. The authorization cannot be revoked, however, the authorization will automatically expire no later than the due date (without regard to any extensions) for filing next year’s return. Failure to check the box will be deemed a denial of authority.

SPECIFIC INSTRUCTIONS

Special short-period returns: If this is NOT a final return and your Federal return covered a period of less than 12 months as a result of your joining or leaving a Federal consolidated group or as a result of a Federal IRC §338 election, this return generally will be due on the due date for the Federal return and not on the date noted on the return on page 3. Check the box on the front of the return.

Check the box marked “yes” on page 1 of this form if, on your federal return: (i) you reported bonus depreciation and/or a first year expense deduction under IRC §179 for “qualified New York Liberty Zone property,” “qualified New York Liberty Zone leasehold improvements,” or “qualified Resurgence Zone property,” regardless of whether you are required to file form NYC-3992, (ii) you claimed a federal targeted jobs credit for Liberty Zone business employees, or (iii) you replaced property involuntarily converted as a result of the attacks on the World Trade Center during the five (5) year extended replacement period. You must attach Federal forms 4562, 4684, 4797 and 8884 to this return.

IF MORE THAN SIX CORPORATIONS ARE INCLUDED IN THE COMBINED RETURN, ATTACH MULTIPLE COPIES OF PAGE 2 OF THIS FORM. DO NOT ATTACH MULTIPLE COPIES OF PAGE 3.

SCHEDULE A
Computation of Tax

LINE 1 - PAYMENT
After completing this form, enter the amount of your payment. Your payment should be the full amount as shown on line 23.

LINE 2 - ALLOCATED CAPITAL
The tax based on allocated combined capital is limited to $350,000. Multiply the amount from Schedule M, line 10 by the applicable percentage, but do not enter more than $350,000 in the right-hand column on line 2, Schedule A.

LINE 3 - ALTERNATIVE TAX
Every taxpayer, including a professional corporation but excluding a real estate investment trust or regulated investment company, must calculate its alternative tax.

LINE 7 - MINIMUM TAX
Each corporation included in the combined return, other than the corporation paying the combined tax and any corporation included in the combined return that would not be subject to the General Corporation Tax if filing on a separate company basis, is required to pay the $300 minimum tax.

LINE 9 - UBT PAID CREDIT
Enter on line 9 the credit against the General Corporation Tax for unincorporated business tax paid by partnerships from which any corporation included in this return receives a distributive share or guaranteed payment that is included in calculating General Corporation Tax liability on either the entire net income or income plus compensation base. Attach Form(s) NYC-9.7 (UBT Paid Credit).

LINE 10a - CREDITS FROM FORM NYC-9.8
Enter on this line the credit against the General Corporation Tax for the new Lower Manhattan relocation and employment assistance program. (Attach Form NYC-9.8.)

LINE 10b - CREDITS FROM FORM NYC-9.8
Enter on this line the credit against the General Corporation Tax for the new Lower Manhattan relocation and employment assistance program. (Attach Form NYC-9.8.)

LINE 11a - Attach Form NYC-9.6 (Claim for Credit Applied to General Corporation Tax).

LINE 11b - Attach Form NYC-9.9. (Claim for Made in NYC Film Production Credit.)

LINE 16 - PREPAYMENTS
Enter the sum of all estimated payments made for this tax period, the payment made with the extension request, if any, and both the carryover credit and the first installment recorded on the prior tax period’s return.

LINE 23
If the amount on line 17 is greater than zero or the amount on line 21 is less than zero, enter on line 23 the sum of line 17 and the amount, if any, by which line 20 exceeds the amount on line 18.

SCHEDULE J
Business allocation from Form NYC-3L

The amount entered on line 12, column C, should be rounded to the nearest one hundredth of a percentage point.

For taxable years beginning after 6/30/96, a manufacturing business may elect to use a double-weighted receipts factor. An election must be made on a timely filed original return. The election is irrevocable except with special permission of the Commissioner under certain circumstances. For purposes of this election, a corporation engaged in a manufacturing business if it is primarily engaged in the manufacturing and sale of tangible personal property. Manufacturing includes assembly, working raw materials into wares, and giving new shapes, qualities or combinations to matter that has already gone through some artificial process, through the use of machinery, tools, appliances or other similar equipment. A corporation is primarily engaged in manufacturing if more than 50% of its gross receipts for the year are attributable to manufacturing. If a corporation that is otherwise eligible to elect to use a double-weighted receipts factor is permitted or required to file on a combined basis with one or more corporations, the corporation may elect to use a double-weighted receipts factor only if the requirements for the election would be met if all of the corporations included in the combined report were treated as a single corporation. If the corporation included in a combined report properly makes an election to use a double-weighted receipts factor, each of the other corporations in the combined group will be treated as having made a proper election to use a double-weighted receipts factor. If each member of a combined report is treated as having elected to use a double-weighted receipts factor, enter on line 7 the amount from line 6. If you make an election, add the percentage in column C and divide the sum by 4 and enter the result on line 12. If one or more of the other factors is missing, add the remaining percentage(s) and divide by the number of percentages so added. If you do not wish to make the election, do not enter an amount on line 7.

SCHEDULE K - LINE 3
Enter in Column C, page 3, the amount from line 1 divided by the amount from line 2, rounded to the nearest one hundredth of a percentage point.

SCHEDULE M
Summary

LINE 1
See Form NYC-3L, instructions for Schedule B, line 23b to compute investment income for corporations included in this combined report.

LINE 8 - 11
If the tax period reported on this return is less than 12 months and allocated capital has been separately prorated on Form NYC-3L for the corporations included in this combined report, do not prorate allocated capital again. See Form NYC-3L, instructions for Schedule E, lines 7 through 11 for more information and for information on calculating business and investment capital for the corporations included in this combined report.

LINE 12 - ISSUERS ALLOCATION PERCENTAGE
Enter on line 12 and Schedule A, line 24, the amount from line 10 plus the amount from line 11 divided by the amount from Schedule I, line 6, Column C, rounded to the nearest one hundredth of a percentage point. Do not calculate your issuer’s allocation percentage by adding the business, investment and subsidiary capital allocation percentages and dividing that total by the number of percentages. If the tax period reported on this return is less than 12 months and the amount on line 11 has been prorated, in calculating the issuers allocation percentage, use the amount that would have been entered on line 11 had there been no proration. The issuer’s allocation percentage cannot be less than zero.

COMBINED GROUP INFORMATION SCHEDULE
All of the information required on this Schedule must be submitted for this return to be considered complete. Failure to provide any information requested will result in correspondence and may result in the filing on a combined basis by this group of corporations being revised or disallowed.

AFFILIATIONS SCHEDULE
List names of all affiliated corporations, including those not included in this combined report, their federal Employer Identification Number, if any, and principal business activity. In addition, list the entity that directly owns the corporation, the Employee Identification Number and the number of shares of voting capital stock owned and outstanding at the beginning of the year. An affiliated corporation for purposes of completing the schedule is a corporation that satisfies the stock ownership or control requirements set forth in Section A, “Stock Ownership or Control,” on page 1 of these instructions, without regard to any limitation that may otherwise exclude the corporation from the combined report.

You may attach a completed federal Form 851 for any domestic corporations that would otherwise be included on the Affiliations Schedule.