

For CALENDAR YEAR 2012 or FISCAL YEAR beginning 2012 and ending

- Check box if you are filing a 52- 53-week taxable year
Special short period return (See Instructions)

- Amended return
Final return Check box if the corporation has ceased operations.
Check box if a pro-forma federal return is attached
Check box if you claim any 9/11/01-related federal tax benefits (see inst.)

Name
In Care Of
Address (number and street)
City and State Zip Code
Business Telephone Number
Date business began in NYC

Taxpayer's Email Address:
EMPLOYER IDENTIFICATION NUMBER
BUSINESS CODE NUMBER AS PER FEDERAL RETURN

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 for line items (1-29), descriptions, and amounts. Includes sections for Payment Enclosed, Routing Number, and ACCOUNT TYPE (Checking/Savings).

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)
SIGN HERE: Signature of officer, Title, Date, Preparer's signature, printed name, Date, Check if self-employed
Firm's Email Address, Preparer's Social Security Number or PTIN, Firm's Employer Identification Number

**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, including MTA taxes and other business taxes deducted on the federal return (attach rider) (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 and IBZ credit.....● 6b.
  - (c) Real estate tax escalation credit .....● 6c.
  - (d) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z).....● 6d.
- 7. Additions:
  - (a) Payment for use of intangibles .....● 7a.
  - (b) Domestic Production Activities Deduction (see instructions) .....● 7b.
  - (c) Other (see instructions) (attach rider).....● 7c.
- 8. Total additions (add lines 1 through 7c).....● 8.
- 9a. Dividends from subsidiary capital (itemize on rider) (see instr.).....● 9a.
- 9b. Interest from subsidiary capital (itemize on rider) (see instructions).....● 9b.
- 9c. Gains from subsidiary capital .....● 9c.
- 10. 50% of dividends from nonsubsidiary corporations (see instructions).....● 10.
- 11. New York City net operating loss deduction (attach Form NYC-NOLD) (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 12 (see instr.).....14.
- 15. Wages and salaries subject to federal jobs credit (attach federal  
Form 5884 (see instructions) .....● 15.
- 16. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules  
(attach Form NYC-399 and/or NYC-399Z) (see instr.).....● 16.
- 17. Deductions:
  - (a) Royalty income from intangibles .....● 17a.
  - (b) Other (see instructions) (attach rider) .....● 17b.
- 18. Total deductions (add lines 9a through 17b).....18.
- 19. Entire net income (line 8 less line 18) (see instructions).....● 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 h below) (see instructions)
  - (a) Dividends from nonsubsidiary stocks held for investment (see instructions) .....● 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  
(itemize on rider or attach Federal Schedule D).....● 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 (attach list) (see instructions) ...● 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 (attach rider) (see instr.) ...● 22.
- 23a. Investment income (line 21g less line 22) .....● 23a.
- 23b. Investment income to be allocated (see instructions) .....● 23b.
- 24. Business income to be allocated (line 19 or line 20 less line 23b) .....● 24.
- 25. Allocated investment income (line 23b 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 net income (line 25 plus line 26 (enter at Schedule A, line 1)) .....27.

**S CORPORATIONS**  
see instructions  
for line 1



**SCHEDULE C Subsidiary Capital and Allocation**

A DESCRIPTION OF SUBSIDIARY CAPITAL LIST EACH ITEM (USE RIDER IF NECESSARY)		B EMPLOYER IDENTIFICATION NUMBER	● C % of Voting Stock Owned	Average Value	● D Liabilities Directly or In- directly Attributable to Subsidiary Capital	● E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	G Value Allocated to NYC (column E x column F)
			%				%	
1. Total Cols C, D and E (including items on rider) ● 1.								
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 5 .....							2.	

**SCHEDULE D Investment Capital and Allocation**

A DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	B No. of Shares or Amount of Securities	● C Average Value	● D Liabilities Directly or Indirectly Attributable to Investment Capital	● E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	● G Value Allocated to NYC (column E x column F)	● H Gross Income from Investment
					%		
1. Totals (including items on rider) ● 1.							
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point) ....					2.	%	
3. Cash - (To treat cash as investment capital, you must include it on this line.) .....							3.
4. Investment capital (total of lines 1E and 3E - enter on Schedule E, line 10).....							4.

**SCHEDULE E Computation and Allocation of Capital**

Basis used to determine average value in column C. Check one. (Attach detailed schedule.)

- Annually     - Semi-annually     - Quarterly
- Monthly     - Weekly     - Daily

1. Total assets from federal return .....
2. Real property and marketable securities included in line 1 .....
3. Subtract line 2 from line 1 .....
4. Real property and marketable securities at fair market value .....
5. Adjusted total assets (add lines 3 and 4) .....
6. Total liabilities (see instructions) .....

COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
		● 1.
		● 2.
		3.
		● 4.
		● 5.
		● 6.
7. Total capital (column C, line 5 less column C, line 6) .....		● 7.
8. Subsidiary capital (Schedule C, column E, line 1) .....		● 8.
9. Business and investment capital (line 7 less line 8) (see instructions).....		9.
10. Investment capital (Schedule D, line 4) (see instructions).....		● 10.
11. Business capital (line 9 less line 10) .....		● 11.
12. Allocated investment capital (line 10 x _____% from Schedule D, line 2) .....		12.
13. Allocated business capital (line 11 x _____% from Schedule H, line 5) .....		13.
14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b) .....		14.
15. Issuer's allocation percentage (sum of Sch. E, line 14 and Sch. C, col. G, line 2 ÷ Sch. E, line 7 rounded to the nearest one hundredth of a percentage point) (enter on page 1 - see instructions) .....		15. %



**SCHEDULE F Certain Stockholders**

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")

1. Total, including any amount on rider. (Enter on Schedule A, line 28)..... ● 1.

**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 of- fice, 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, No. of Employees, Wages, Salaries, Etc., Duties. Includes rows for multiple locations and a Total row.

**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 of- fice, 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, No. of Employees, Wages, Salaries, Etc., Duties. Includes rows for multiple locations and a Total row.

**SCHEDULE H Business Allocation - see instructions before completing this schedule**

- 1. Did you make an election to use fair market value in the property factor? ... 1. Yes No
2. If this is your first tax year, are you making the election to use fair market value in the property factor? ... 2. Yes No

Table for Business Allocation with columns for COLUMN A - NEW YORK CITY and COLUMN B - EVERYWHERE. Rows include 1a-f (Real estate, Inventories, Tangible personal property) and 1g-h (Percentage calculations).

Receipts in the regular course of business from:

Table for Receipts with rows 2a-g (Sales, Services, Rentals, Royalties, Other receipts) and 2h-i (Percentage calculations).

3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions) ... 3a.

Table for Wages with rows 3b (Percentage in NYC) and 3c (Multiplied by 20).

Weighted Factor Allocation

Table for Weighted Factor Allocation with rows 4a (Sum of factors) and 4b (Percentage calculation).

Business Allocation Percentage

Table for Business Allocation Percentage with row 5 (Final percentage calculation).



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

**Part 1 Business allocation for aviation corporations**

Table with columns: AVERAGE FOR THE YEAR, COLUMN A - NEW YORK CITY, COLUMN B - EVERYWHERE. Rows include Aircraft arrivals and departures, New York City percentage, Revenue tons handled, etc.

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

Table with columns: COLUMN A - NEW YORK CITY TERRITORIAL WATERS, COLUMN B - EVERYWHERE. Rows include Aggregate number of working days, 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. If "YES" to question 5, has Form(s) NYC-3360...
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... 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...
12. If "NO" to 11, explain:
13. Does the corporation have one or more qualified subchapter S subsidiaries...
14. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached:
15. Is this taxpayer subject to the Commercial Rent Tax?
16. If "YES", were all required Commercial Rent Tax Returns filed?



**SCHEDULE K Federal Return Information**

The following information must be entered for this return to be complete.

Enter on lines 1 through 10 in the Federal Amount column the amounts reported on your federal return or pro-forma Federal return. (See instructions)

Federal 1120

▼ Federal Amount ▼

1. Dividends .....	● 1.	
2. Interest income .....	● 2.	
3. Capital gain net income .....	● 3.	
4. Other income .....	● 4.	
5. Total income.....	● 5.	
6. Bad debts.....	● 6.	
7. Interest expense .....	● 7.	
8. Other deductions .....	● 8.	
9. Total deductions.....	● 9.	
10. Net operating loss deduction.....	● 10.	

**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax.....		
B. Payment with Declaration, Form NYC-400 (1).....		
C. Payment with Notice of Estimated Tax Due (2).....		
D. Payment with Notice of Estimated Tax Due (3).....		
E. Payment with extension, Form NYC-EXT.....		
F. Overpayment from preceding year credited to this year.....		
G. TOTAL of A through F (enter on Schedule A, line 14).....		

**Alternative Tax Worksheet**

Refer to page 5 of instructions before computing the alternative tax.

Net income/loss (See instructions).....	1.	\$ _____
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instructions.) .....	2.	\$ _____
Total (line 1 plus line 2) .....	3.	\$ _____
Statutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return) .....	4.	\$ _____
Net amount (line 3 minus line 4) .....	5.	\$ _____
15% of net amount (line 5 x 15%).....	6.	\$ _____
Investment income to be allocated (amount on Schedule B, line 23b x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.) .....	7.	\$ _____
Business income to be allocated (line 6 minus line 7).....	8.	\$ _____
Allocated investment income (line 7 x investment allocation % from Schedule D, line 2F) <input type="text"/> %	9.	\$ _____
Allocated business income (line 8 x business allocation % from Schedule H, line 5)..... <input type="text"/> %	10.	\$ _____
Taxable net income (line 9 plus line 10) .....	11.	\$ _____
Tax rate .....	12.	8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3 .....	13.	\$ _____

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**  
PAY ONLINE WITH FORM NYC-200V  
AT NYC.GOV/FINANCE - OR  
Mail Payment and Form NYC-200V ONLY to:  
NYC DEPARTMENT OF FINANCE  
P.O. BOX 3646  
NEW YORK, NY 10008-3646

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

**ALL OTHER RETURNS**  
NYC DEPARTMENT OF FINANCE  
P.O. BOX 5564  
BINGHAMTON, NY 13902-5564