

# NYC COMBINED TAX RETURN FOR BANKING CORPORATIONS

## 1A

- AMENDED RETURN
- FINAL RETURN
- SPECIAL SHORT PERIOD RETURN (See Instr.)

▲ DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY ▲

For CALENDAR YEAR 2002 or FISCAL YEAR beginning \_\_\_\_\_, 2002 and ending \_\_\_\_\_ **2002**

▼ TYPE OR PRINT ▼

Name of Parent (see instructions) \_\_\_\_\_

Address (number and street) \_\_\_\_\_

City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

Business Telephone Number \_\_\_\_\_

EMPLOYER IDENTIFICATION NUMBER  
 \_\_\_\_\_ - \_\_\_\_\_

BUSINESS CODE NUMBER AS PER FEDERAL RETURN  
 \_\_\_\_\_

STATE OR COUNTRY OF ORGANIZATION: \_\_\_\_\_ DATE ORGANIZED: \_\_\_\_\_ ● DATE BUSINESS BEGAN IN NEW YORK CITY: \_\_\_\_\_

FEDERAL RETURN WAS FILED ON:  1120  1120-F  CONSOLIDATED BASIS  OTHER

TYPE OF CORPORATION: Check one

- 1. EDGE ACT
- 2. ALIEN COMMERCIAL
- 3. SAVINGS AND LOAN
- 4. DOMESTIC COMMERCIAL (other than Clearing House)
- 5. CLEARING HOUSE
- 6. 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

A. Payment		Pay amount shown on line 21 - Make check payable to: NYC Department of Finance.....● A.		Payment Enclosed				
1.	Allocated combined entire net income (from Sch. K, line 39) .....	● 1.		ALIEN CORPORATIONS X 9% (.09)	ALL OTHERS X 9% (.09)	● 1.		
2.	Allocated combined alternative entire net income (from Sch. L, line 43) ● 2.			X .03	X .03	● 2.		
3.	Allocated combined taxable assets (from Schedule M, line 45) .....	● 3.			X .0001	● 3.		
4.	Allocated combined issued capital stock (from Sch. N, line 50) .....	● 4.		X .0026		● 4.		
5.	Fixed minimum tax - for parent corporation only - No reduction is permitted for a period of less than 12 months .....	5.					125	00
6.	Combined tax (line 1, 2, 3, 4, or 5, whichever is largest) .....	● 6.						
7.	Combined fixed minimum tax for subs. - No reduction is permitted for a period of less than 12 mos - # of subsidiaries ● <input type="checkbox"/> X \$125	● 7.						
8.	Total combined tax (line 6 plus line 7) .....	● 8.						
9.	UBT Paid Credit (attach Form NYC-9.7B) .....	● 9.						
10.	Relocation and employment assistance program (REAP) credit (see instructions for Form NYC-1 and attach Form NYC-9.5)	● 10.						
11.	Tax after credits .....	● 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 4 of Form NYC-6B (attach form) .....	● 12a.						
b)	If application for extension has not been filed and line 11 exceeds \$1,000, enter 25% of of line 11 .....	● 12b.						
13.	Total tax (line 11 plus line 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 2003 estimated tax .....	● 20b.						
21.	<b>TOTAL REMITTANCE DUE</b> (see instructions). Enter payment amount on line A above (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 or rent deducted on federal return - <b>THIS LINE MUST BE COMPLETED</b> .....	● 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

SIGN HERE → Signature of officer \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ Preparer's Social Security Number or PTIN ● \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

PREPARER'S USE ONLY → Preparer's signature \_\_\_\_\_ Check if self-employed  Date \_\_\_\_\_ Firm's Employer Identification Number ● \_\_\_\_\_ - \_\_\_\_\_

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

	<b>NAME OF PARENT</b> ● Employer Identification Number <input style="width:100%; height:20px;" type="text"/>	<b>NAME OF PRINCIPAL BANKING SUBSIDIARY</b> ● Employer Identification Number <input style="width:100%; height:20px;" type="text"/>	<b>NAME OF SUBSIDIARY #2</b> ● Employer Identification Number <input style="width:100%; height:20px;" type="text"/>
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**SCHEDULE J - Computation of Combined Allocation Percentages**

**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.....					
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.....					
13. Total of NYC percentages shown on lines 4, 7, 8, 11 and 12.....					
14. <b>COMBINED ENTIRE NET INCOME ALLOCATION PERCENTAGE</b> - 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. <b>COMBINED ALTERNATIVE ENTIRE NET ALLOCATION PERCENTAGE</b> - 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 - 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%.....					
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. <b>COMBINED TAXABLE ASSETS ALLOCATION PERCENTAGE</b> - 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 <i>(see instructions)</i>	COLUMN B INTERCORPORATE ELIMINATIONS <i>(explain on rider)</i>	COLUMN C COMBINED TOTAL <i>(column A minus column B)</i>
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**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 - Alien corporations should NOT complete this part.*

● 22.					
● 23.					
● 24.					
● 25.					%
● 26.					
● 27.					
● 28.					%
● 29.					%
● 30.					
● 31.					
● 32.					%
● 33.					%
● 34.					%
● 35.					%



	<b>NAME OF PARENT</b>  ● Employer Identification Number	<b>NAME OF PRINCIPAL BANKING SUBSIDIARY</b>  ● Employer Identification Number	<b>NAME OF SUBSIDIARY #2</b>  ● Employer Identification Number
<b>SCHEDULE K - Computation of Allocated Combined Entire Net Income</b>			

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) <b>TRANSFER TO SCHEDULE A, LINE 1</b> .....					

**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 .....					
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) <b>TRANSFER TO SCHEDULE A, LINE 2</b> .....					

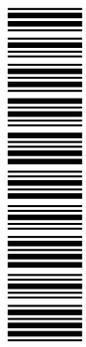
**SCHEDULE M - Computation of Allocated Combined Taxable Assets**

**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. <b>TRANSFER TO SCHEDULE A, LINE 3</b> .....					

**SCHEDULE N - Computation of Allocated Combined Issued Capital Stock**

**ONLY ALIEN CORPORATIONS SHOULD COMPLETE THIS SCHEDULE**



46a. Issued common stock .....● 46a.					
46b. Issued preferred stock .....● 46b.					
46c. Total Capital Stock (add lines 46a and 46b) ..● 46c.					
47. New York City gross income..... ● 47.					
48. Total worldwide gross income.....● 48.					
49a. Percentage in New York City .....● 49a.	%	%	%		
49b. Allocated issued capital stock. Multiply line 46c by line 49a .....● 49b.					
50. Allocated combined issued capital stock (total of line 49b, column A) - <b>TRANSFER TO SCHEDULE A, LINE 4</b> ... 50.					

COLUMN A TOTAL <i>(see instructions)</i>	COLUMN B INTERCORPORATE ELIMINATIONS <i>(explain on rider)</i>	COLUMN C COMBINED TOTAL <i>(column A minus column B)</i>
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**Schedule K**

● 36.					
● 37.					
● 38.					
● 39.	→				

**Schedule L**

● 40.					
● 41.					
● 42.					
● 43.	→				

**Schedule M**

● 44.					
● 45.	→				

**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 NYC-1A:	Employer Identification Number: <table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"> </td> </tr> </table>										
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.	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;"> </td><td style="width: 10%; text-align: center;"> </td></tr></table>										
● 2.	Reporting corporation on NYC-1A:	2.	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;"> </td><td style="width: 10%; text-align: center;"> </td></tr></table>										
● 3.	Affiliated corporations:	3.	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;"> </td><td style="width: 10%; text-align: center;"> </td></tr></table>										
● 4.		4.	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;"> </td><td style="width: 10%; text-align: center;"> </td></tr></table>										
● 5.		5.	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;"> </td><td style="width: 10%; text-align: center;"> </td></tr></table>										
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● 7.		7.	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;"> </td><td style="width: 10%; text-align: center;"> </td></tr></table>										
● 8.		8.	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;"> </td><td style="width: 10%; text-align: center;"> </td></tr></table>										
● 9.		9.	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;"> </td><td style="width: 10%; text-align: center;"> </td></tr></table>										
● 10.		10.	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;"> </td><td style="width: 10%; text-align: center;"> </td></tr></table>										

**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.	%	%	



