NYC -1
Department of Finance

TAX RETURN FOR BANKING CORPORATIONS 2015

To be filed by S Corporations only. All C Corporations must file Form NYC-2 or NYC-2A
Attach copy of all pages of your federal return 1120S

For CALENDAR YEAR 2015 or FISCAL YEAR beginning _____ 2015 and ending _____

TYPE OR PRINT

Name | Name Change ☐
In Care Of
Address (number and street) | Address Change ☐
City and State | Zip Code | Country (if not US)
Business Telephone Number | Taxpayer's Email Address:

EMPLOYER IDENTIFICATION NUMBER ___ - _____

BUSINESS CODE NUMBER AS PER FEDERAL RETURN

CHECK ALL THAT APPLY

☐ Final return
☐ Special short period return (See Instr.)
☐ Amended return — If the purpose of the amended return is to report a federal or state change, check the appropriate box: ☐ IRS change ☐ NYS change
☐ Claim any 9/11/01-related federal tax benefits (see inst.)
☐☐ Enter 2-character special condition code, if applicable (see inst.)
Date of Final Determination ☐☐-☐☐-☐☐☐☐

STATE OR COUNTRY OF ORGANIZATION: _____ DATE ORGANIZED: ☐☐-☐☐-☐☐☐☐ DATE BUSINESS BEGAN IN NEW YORK CITY: ☐☐-☐☐-☐☐☐☐

TYPE OF CORPORATION: Check One
☐ 1. EDGE ACT ☐ 2. ALIEN COMMERCIAL ☐ 3. SAVINGS AND LOAN ☐ 4. TRUST ☐ 5. DOMESTIC COMMERCIAL (other than Clearing House)
☐ 6. CLEARING HOUSE ☐ 7. CAPTIVE REIT ☐ 8. CAPTIVE RIC ☐ 9. CREDIT CARD BANK ☐ 10. 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

				Payment Amount
A. Payment	Amount being paid electronically with this return		A.	
1.	Allocated taxable entire net income (from Sch. B, line 31)	1.	X 9% (.09) 1.	
2.	Allocated taxable alternative entire net income (from Sch. C, line 6)	2.	X 3% (.03) 2.	
3.	Allocated taxable assets (from Sch. D, line 4 and multiply by the appropriate tax rate, mark in the box)	3.	☐ .00002 ☐ .00004 ☐ .0001 3.	
4.	Fixed minimum tax - No reduction is permitted for a period of less than 12 months		4.	125 00
5.	Tax (line 1, 2, 3, or 4, whichever is largest)		5.	
6.	UBT Paid Credit *(attach Form NYC-9.7B)*		6.	
7.	Tax after UBT Paid Credit (line 5 less line 6)		7.	
8a.	Relocation and employment assistance program (REAP) credit (see instructions and attach Form NYC-9.5)		8a.	
8b.	LMREAP Credit (see instructions and attach Form NYC-9.8)		8b.	
9.	Net Tax (line 7 less lines 8a and 8b)		9.	
10.	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 2 of Form NYC-EXT		10a.	
	b) If application for extension has **not** been filed and line 9 exceeds $1,000, enter 25% of line 9		10b.	
11.	Total of lines 9 and 10a or 10b		11.	
12.	Prepayments (from Composition of Prepayments Claimed, page 6, item G) *(see instructions)*		12.	
13.	Balance due (line 11 less line 12)		13.	
14.	Overpayment (line 12 less line 11)		14.	
15a.	Interest *(see instructions)*	15a.		
15b.	Additional charges *(see instructions)*	15b.		
15c.	Penalty for underpayment of estimated tax *(attach Form NYC-222B)*	15c.		
16.	Total of lines 15a, 15b and 15c		16.	
17.	Net overpayment (line 14 less line 16)		17.	
18.	Amount of line 17 to be: (a) Refunded		18a.	
	(b) Credited to 2016 estimated tax		18b.	
19.	**TOTAL REMITTANCE DUE** (see instructions).		19.	
20.	Issuer's allocation percentage rounded to the nearest one hundredth of a percentage point *(see instructions) (attach worksheet)*		20.	%
21.	Total receipts (Sch. G, part 1, line 2*l*, col. B)	21.	22. Total assets from federal return	22.
23.	Total capital from federal return	23.		
24.	EIN of parent corporation	24.	25. EIN of common parent corporation	25.
26.	Entire net income allocation percentage rounded to the nearest one hundredth of a percentage point (Sch. G, part 1, line 7)	26. %	27. IBF Formula Allocation Method (✓)	27. ☐
28.	NYC rent deducted on federal tax return - **THIS LINE MUST BE COMPLETED**		28.	

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 ☐

Firm's Email Address:

SIGN HERE: Signature of officer | Title | Date

PREPARER'S USE ONLY → Preparer's signature | Preparer's printed name | Check if self-employed ✔ ☐ | Date

Preparer's Social Security Number or PTIN ___ - __ - ____

Firm's Employer Identification Number ___ - _____

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

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SEE PAGE 7 FOR MAILING INSTRUCTIONS

SCHEDULE B - Computation and Allocation of Entire Net Income

1. Federal taxable income before net operating loss deduction and special deductions *(see instructions)* ..... 1.

- ADDITIONS -

		ALIEN CORPORATIONS ▼	ALL OTHERS ▼
2a.	Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1 ..... 2a.		
2b.	Any other income not included on line 1 or line 2a which is exempt by treaty from federal income tax, but would otherwise be treated as effectively connected with the conduct of a trade or business in the U.S. ..... 2b.		
3a.	Dividends not included on line 1 ..... 3a.		
3b.	Interest not included on line 1 ..... 3b.		

4. Enter the sum of lines 2a and 2b or the sum of lines 3a and 3b, whichever is applicable ..... 4.
5. Income taxes paid to the U.S., its possessions or foreign countries deducted on federal return ..... 5.
6. New York State Franchise Tax deducted on federal return *(see instructions)* ..... 6.
7. New York City General, Business or Banking Corporation taxes deducted on federal return *(see instructions)* ..... 7.
8. Enter total amount of federal depreciation adjustment from forms NYC-399 and/or NYC-399Z ..... 8.
9. Amount deducted on federal return as a result of safe harbor lease election ..... 9.
10. Amount which would have been required to be included in federal taxable income had safe harbor lease election not been made ..... 10.
11. Any other federal deduction previously allowable as a deduction under Subchapter 3 of Chapter 6 *(see instructions)* ..... 11.
12. Other additions to federal taxable income *(attach rider)* ..... 12.
13. Total additions (add lines 4 through 12) ..... 13.

- SUBTRACTIONS -

14. Interest and other expenses not deducted on federal return which are applicable to lines 2a, 2b, 3a or 3b ..... 14.
15. Enter total amount of allowable NYC depreciation adjustment from forms NYC-399 and/or NYC-399Z ..... 15.
16. Federal income or gain from installment method transactions previously includible under Subchapter 3, Chapter 6 ..... 16.
17. Amount of Internal Revenue Code Section 78 dividends included on lines 1, 2a, 2b, 3a and 3b ..... 17.
18. Amount included in federal taxable income as a result of safe harbor lease election ..... 18.
19. Amount which would have been required to be excluded from federal taxable income had safe harbor lease election not been made ..... 19.
20. Wages and salaries subject to federal jobs credit and not deducted on federal return *(attach form 5884)* ..... 20.
21. Amount of money received from Federal Deposit Insurance Corp. or from Federal Savings and Loan Insurance Corp. and included on line 1 ..... 21.
22. Interest income from subsidiary capital (attach rider) ..... $ x 17% ..... 22.
23. Dividend income from subsidiary capital (not included on line 17) (attach rider) $ x 60% ..... 23.
24. Net gains from subsidiary capital (attach rider) ..... $ x 60% ..... 24.
25. Interest income on obligations of N.Y. State, its political subdivisions, or of the U.S. (attach rider) $ x 22 1/2% ..... 25.
26. Adjusted eligible net income or loss of an International Banking Facility (from Schedule F, line 34) ..... 26.
27. New York City net operating loss (NOL) deduction *(see instructions)* ..... 27.
28. Other subtractions from federal taxable income *(attach rider)* ..... 28.
29. Total subtractions (add lines 14 through 28) ..... 29.

30. ENTIRE NET INCOME (line 1 plus line 13 minus line 29) ..... 30.
31. Allocated entire net income - line 30 x ____ % (From Schedule G, part 1, line 7)(enter on page 1, Schedule A, line 1) 31.

SCHEDULE C - Computation and Allocation of Alternative Entire Net Income

1.	Entire net income (from Schedule B, line 30)	1.	
2.	Interest income from subsidiary capital (from Schedule B, line 22)	2.	
3.	Dividend income, gains and losses from subsidiary capital (from Schedule B, line 23 and 24)	3.	
4.	Interest income on obligations of N.Y. State, its political subdivisions, or of the U.S. (from Schedule B, line 25)	4.	
5.	Alternative entire net income (add lines 1 through 4)	5.	
6.	Allocated alternative entire net income - line 5 x ____ % (from Schedule G, part 2, line 5 rounded to the nearest one hundredth of a percentage point) (enter on page 1, Schedule A, line 2)	6.	

SCHEDULE D - Computation and Allocation of Taxable Assets

1.	Average value of total assets	1.	
2.	Money or other property received from the Federal Deposit Insurance Corporation or from the Federal Savings and Loan Insurance Corporation	2.	
3.	Taxable assets (line 1 less line 2)	3.	
4.	Allocated taxable assets - line 3 x ____ % (from Schedule G, part 3, line 7 rounded to the nearest one hundredth of a percentage point) (enter on page 1, Schedule A, line 3)	4.	
5.	Compute net worth ratio: Net worth on the last day of the tax year / Total assets on the last day of the tax year =	5.	%
6.	Compute percentage of mortgages included in total assets: Average quarterly balance of mortgages / Average quarterly balance of total assets =	6.	%

Use the chart below to determine your tax rate. This rate must be used to compute the alternative minimum tax measured by taxable assets. You must meet both the net worth ratio and percentage of mortgages included in the total assets requirements to qualify for the lower tax rates.

Mark an X in the appropriate box in the last column and use this rate on line 3 of Schedule A.			
If the net worth ratio (from line 5) is:	And the % of mortgages included in total assets (from line 6) is:	The tax rate is:	Indicate the appropriate tax rate:
Less than 4%	33% or more	.00002	
At least 4% but less than 5%	33% or more	.00004	
All others	All others	.0001	

SCHEDULE E - Federal Return Information - All Banks

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 1120S.

			▼ Federal Amount ▼
1.	Interest income	1.	
2.	Other income	2.	
3.	Total income	3.	
4.	Compensation of officers	4.	
5.	Salaries and wages	5.	
6.	Bad debts	6.	
7.	Interest expense	7.	
8.	Other deductions	8.	
9.	Total deductions	9.	
10.	Taxable income before NOL	10.	

Enter on lines 1 through 5, in the Federal Amount column, the amounts reported on your Federal 1120S.

			▼ Federal Amount ▼
1.	Net income (loss) per books	1.	
2.	Income subject to tax not recorded on books this year	2.	
3.	Expenses recorded on books this year not deducted on this return	3.	
4.	Income recorded on books this year not included on this return	4.	
5.	Deductions on this return not charged against book income this year	5.	

Enter on lines 1 and 2 in the Federal Amount column the amounts reported on your Federal 1120S.

			▼ Federal Amount ▼
1.	Total assets (Beginning of tax year, Schedule L, Column b)	1.	
2.	Total assets (End of tax year, Schedule L, Column d)	2.	

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SCHEDULE F - Computation of International Banking Facility Adjusted Eligible Net Income or Loss (Pursuant to Section 11-641 (f) of the Administrative Code)

If the corporation has an IBF located in New York State, check the appropriate box below and see instructions.

The corporation computed entire net income using the: ☐ **IBF modification method** *or* ☐ **IBF formula allocation method**

If using the modification method, complete lines 1 through 34; if using the formula allocation method, complete lines 1 through 18 only.

	COMPUTATION OF ELIGIBLE GROSS INCOME	COLUMN A Total IBF Gross Income	COLUMN B Ineligible IBF Gross Income		COLUMN C Eligible Gross Income (column A minus column B)
1.	Interest income from loans			1.	
2.	Interest income from deposits			2.	
3.	Income from foreign exchange trading and hedging transactions			3.	
4.	Fee income			4.	
5.	**ELIGIBLE GROSS INCOME** (add lines 1 through 4 of column C)			5.	

	COMPUTATION OF APPLICABLE EXPENSES	COLUMN A Direct Expenses	COLUMN B Indirect Expenses		COLUMN C Total (column A plus column B)
6.	Salaries and wages			6.	
7.	Repairs			7.	
8.	Bad debts			8.	
9.	Rents			9.	
10.	Taxes			10.	
11.	Interest			11.	
12.	Contributions			12.	
13.	Depreciation			13.	
14.	Advertising			14.	
15.	Pension, profit sharing, etc., plans			15.	
16.	Employee benefit programs			16.	
17.	Other expenses			17.	
18.	**TOTAL APPLICABLE EXPENSES** (add lines 6 through 17 of column C)			18.	

COMPUTATION OF INELIGIBLE FUNDING AMOUNT

19.	Eligible net income (line 5 minus line 18)	19.	
20.	Average aggregate liabilities and other sources of funds of the IBF which are not owed to or received from foreign persons	20.	
21.	All average aggregate liabilities and other sources of funds of the IBF	21.	
22.	Divide line 20 by line 21	22.	
23.	Ineligible funding amount (line 19 x line 22)	23.	
24.	Remaining amount (line 19 minus line 23) (transfer amount to line 32 below)	24.	

COMPUTATION OF FLOOR AMOUNT

25.	Average aggregate amount of loans to and deposits with foreign persons in financial accounts within New York State for taxable years 1975, 1976 and 1977	25.	
26.	Statutory percentage for the current taxable year	26.	
27.	Multiply line 25 by line 26	27.	
28.	Average aggregate amount of loans to and deposits with foreign persons in financial accounts within New York State (other than IBF) for the current taxable year, but not in excess of amount on line 27	28.	
29.	Balance (line 27 minus line 28)	29.	
30.	Average aggregate amount of loans to and deposits with foreign persons in financial accounts of the IBF for the current taxable year	30.	
31.	Enter the number "1" or line 29 divided by line 30, whichever is less	31.	
32.	Remaining amount (enter amount from line 24)	32.	
33.	Floor amount (line 31 x line 32)	33.	
34.	**ADJUSTED ELIGIBLE NET INCOME OR LOSS** (line 32 minus line 33) (transfer amount to Schedule B, line 26)	34.	

SCHEDULE G - Allocation Percentages - Parts 1, 2 and 3

- Are you a banking corporation described in Administrative Code section 11-640(a)(9)? ☐ Yes ☐ No
- Are you substantially engaged in providing management, administrative, or distribution services to an investment company as such terms are defined in Adm. Code section 11-642(b)(1-a)? ☐ Yes ☐ No

If you answered "Yes" to **both** questions, then you must allocate using weighted factors *(see instructions concerning "Weighted Factor Allocation for Certain Banking Corporations.")*

Part 1 Computation of entire net income allocation

If the corporation has an IBF located in New York State, check the appropriate box below and see instructions.
The corporation computed entire net income using the: ☐ **IBF modification method** *or* ☐ **IBF formula allocation method**

If you are claiming an allocation outside NYC, attach a rider to explain the business carried on outside NYC upon which you base your right to allocate.

		COLUMN A NEW YORK CITY	COLUMN B EVERYWHERE
1a. Wages, salaries and other personal service compensation of employees, except general executive officers	1a.		
1b. Multiply column A x 80%	1b.		
1c. Percentage in New York City (line 1b, column A divided by line 1a, column B)	1c.		%
2. Receipts arising during the taxable period from:			
a. Interest income from loans and financing leases	2a.		
b. Other income from loans and financing leases	2b.		
c. Lease transactions and rents	2c.		
d. Interest from bank, credit, travel, entertainment and other credit card receivables	2d.		
e. Service charges and fees from bank, credit, travel, entertainment and other credit cards	2e.		
f. Receipts from merchant discounts	2f.		
g. Income from trading activities and investment activities	2g.		
h. Fees or charges from letters of credit, traveler's checks and money orders	2h.		
i. Performance of services	2i.		
j. Royalties	2j.		
k. All other business receipts	2k.		
l. Total (transfer amount from column B to page 1, line 20)	2l.		
m. Percentage in New York City (line 2*l*, column A, divided by line 2*l*, column B).	2m.		%
3. Additional receipts factor (enter percentage from line 2m (see instructions on weighted factor allocation))	3.		%
4. Deposits maintained in branches			
a. Deposits of $100,000 or more	4a.		
b. Deposits of less than $100,000	4b.		
c. Total of line 4a and line 4b	4c.		
d. Percentage in New York City (line 4c, column A divided by line 4c, column B)	4d.		%
5. Additional deposits factor (enter percentage from line 4d (see instructions on weighted factor allocation))	5.		%
6. Total of NYC percentages shown on lines 1c, 2m, 3, 4d and 5 (see instructions on weighted factor allocation)	6.		%
7. Entire net income allocation percentage (divide line 6 by five or by the actual number of percentages used if less than five) (round to the nearest one hundredth of a percentage point and transfer to Schedule B, line 31 and to Schedule A, line 26)	7.		%

Part 2 Computation of alternative entire net income allocation percentage

		COLUMN A NEW YORK CITY	COLUMN B EVERYWHERE
1a. Wages, salaries and other personal service compensation of employees, except general executive officers	1a.		
1b. Percentage in New York City (line 1a, column A divided by line 1a, column B)	1b.		%
2. Receipts factor - enter percentage from Schedule G, part 1, line 2m	2.		%
3. Deposits factor - enter percentage from Schedule G, part 1, line 4d	3.		%
4. Total of lines 1b, 2 and 3	4.		%
5. Alternative entire net income allocation percentage (divide line 4 by three or by the actual number of percentages used if less than three) (round to the nearest one hundredth of a percentage point and transfer to Schedule C, line 6)	5.		%

Part 3 (Schedule G (cont'd)) Computation of taxable assets allocation percentage

ALL ACTIVITIES OF AN IBF ARE TO BE INCLUDED IN BOTH THE NUMERATOR (COL. A) AND THE DENOMINATOR (COL. B) WHEN COMPUTING THE TAXABLE ASSETS ALLOCATION PERCENTAGE.

		COLUMN A NEW YORK CITY	COLUMN B EVERYWHERE
1a.	Wages, salaries and other personal service compensation of employees, except general executive officers	1a.	
1b.	Multiply column A x 80%	1b.	
1c.	Percentage in New York City (line 1b, column A divided by line 1a, column B)	1c.	%
2.	Receipts arising during the taxable period from:		
a.	Interest income from loans and financing leases	2a.	
b.	Other income from loans and financing leases	2b.	
c.	Lease transactions and rents	2c.	
d.	Interest from bank, credit, travel, entertainment and other credit card receivables	2d.	
e.	Service charges and fees from bank, credit, travel, entertainment and other credit cards	2e.	
f.	Receipts from merchant discounts	2f.	
g.	Income from trading activities and investment activities	2g.	
h.	Fees or charges from letters of credit, traveler's checks and money orders	2h.	
i.	Performance of services	2i.	
j.	Royalties	2j.	
k.	All other business receipts	2k.	
l.	Totals	2l.	
m.	Percentage in New York City (line 2*l*, column A divided by line 2*l*, column B)	2m.	%
3.	Additional receipts factor (enter percentage from line 2m (see instructions on weighted factor allocation))	3.	%
4.	Deposits maintained in branches		
a.	Deposits of $100,000 or more	4a.	
b.	Deposits of less than $100,000	4b.	
c.	Total of line 4a and line 4b	4c.	
d.	Percentage in New York City (line 4c, column A divided by line 4c, column B)	4d.	%
5.	Additional deposits factor (enter percentage from line 4d (see instructions on weighted factor allocation))	5.	%
6.	Total of NYC percentages shown on lines 1c, 2m, 3, 4d and 5 (see instructions on weighted factor allocation)	6.	%
7.	Taxable assets allocation percentage (divide line 6 by five or by the actual number of percentages used if less than five) (round to the nearest one hundredth of a percentage point and transfer to Schedule D, line 4)	7.	%

Composition of Prepayments claimed on Schedule A, line 12

		DATE	AMOUNT
A.	Mandatory first installment paid with preceding year's tax		
B.	Payment with declaration, Form NYC-400B (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.	Carryover credit from preceding year other than UBT Paid Credit carryover		
G.	**TOTAL** of A through F (enter on Schedule A, line 12)		

SCHEDULE J - Additional Required Information

1. Is the Internal Revenue Service or the New York State Department of Taxation and Finance auditing any taxable income reported in a prior year? ☐ YES ☐ NO
   If "YES", state periods: _____
2. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income reported in a prior year? ☐ YES ☐ NO
   If "YES", state periods: _____
3. Has Form(s) NYC-3360, NYC-3360B or NYC-3360F been filed? ☐ YES ☐ NO
   If "YES", provide dates of final determinations: _____
4. Did you calculate a depreciation deduction by the application of the Federal Accelerated Cost Recovery System (ACRS)? ☐ YES ☐ NO
5. Were you a participant in a "safe harbor leasing" transaction during the period covered by this return? ☐ YES ☐ NO
6. At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or in an entity owning such real property? ☐ YES ☐ NO
7. If "YES" to 6:
   a. Attach a schedule of such property, including the nature of the interest and including the street address, borough, block and lot number.
   b. Was any NYC real property or interest (including a leasehold interest) in an entity owning real property acquired or transferred with or without consideration? ☐ YES ☐ NO
   c. Was there a partial or complete liquidation of the corporation? ☐ YES ☐ NO
   d. Was 50% or more of the corporation's ownership transferred during the tax year, over a three-year period or according to a plan? ☐ YES ☐ NO
8. If "YES" to 7b, 7c, or 7d, was a Real Property Transfer Tax Return filed? ☐ YES ☐ NO
9. If "NO" to 8, explain: _____
10. Are you a member of:
    a. a federal consolidated group ☐ YES ☐ NO Number of members: _____
    b. a New York State combined group ☐ YES ☐ NO Number of members: _____
    c. a New York City combined group ☐ YES ☐ NO Number of members: _____
11. If you answered:
    "YES" to **10a.** indicate total federal consolidated taxable income of group before net operating loss deduction $ _____
    "YES" to **10b.** compute total federal consolidated taxable income before net operating loss deduction for those corporations not included in the New York City combined group but included in the New York State combined group $ _____
    "YES" to **10c.** compute total federal consolidated taxable income before net operating loss deduction for those corporations not included in the New York City combined group but in the federal consolidated group $ _____
12. Balance sheet information as of end of the year as per federal income tax return:
    Total assets $ _____
    Total liabilities $ _____
    Total capital $ _____
13. If you are a member of a New York City combined group, compute combined New York City balance sheet information as of end of the year.
    Total assets $ _____
    Total liabilities $ _____
    Total capital $ _____
14. Attach a list of offices and branches located outside New York City.
15. Do you have an International Banking Facility in New York City? ☐ YES ☐ NO
    If "YES", provide the date established – – Date business began in NYC – –
    Provide the date approval was obtained from Federal Reserve Bank – –
16. Does the corporation have one or more qualified subchapter S subsidiaries? ☐ YES ☐ NO
    If "YES", attach a schedule showing the name, address and EIN, if any, of each QSSS and indicate whether the QSSS filed or was required to file a City business income tax return. See Finance Memorandum 99-3 online at: http://home2.nyc.gov/html/dof/html/pdf/99pdf/fm99_3.pdf
17. Does this taxpayer pay rent greater than $200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? ☐ YES ☐ NO
18. If "YES", were all required Commercial Rent Tax Returns filed? ☐ YES ☐ NO
    Please enter Employer Identification Number which was used on the Commercial Rent Tax Return _____

Attach copy of all pages of your federal tax return 1120S.
Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank.
To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.
The due date for the calendar year 2015 return is on or before March 15, 2016.
For fiscal years beginning in 2015, file on or before the 15th day of the 3rd month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS
NYC DEPARTMENT OF FINANCE
BANKING CORPORATION TAX
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

REMITTANCES
PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/ESERVICES
OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

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

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