



NYC 3A

NEW YORK CITY DEPARTMENT OF FINANCE
COMBINED GENERAL CORPORATION TAX RETURN

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

FINANCE NEW YORK

For CALENDAR YEAR 1997 or FISCAL YEAR beginning _____, and ending _____

1997

Amended return [] Final return [] Check box if corporation has ceased operations.

NYC-3L RETURNS FOR ALL CORPORATIONS INCLUDED IN THE COMBINED RETURN MUST BE ATTACHED TO THIS RETURN.

Name of reporting corporation
Address (number and street)
City and State
Zip Code
Business Telephone Number
Date business began in NYC
Name of parent of controlled group
Employer Identification Number

EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION
BUSINESS CODE NUMBER AS PER FEDERAL RETURN
IMPORTANT: All corporations licensed and/or regulated by the NYC Taxi and Limousine Commission use business code 9999 in lieu of federal code.
NYC PRINCIPAL BUSINESS ACTIVITY

SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE I ON PAGE 2 - COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A

Table with columns: A. Payment, Description, Amount, Rate, and Payment Enclosed. Rows include: 1. Allocated combined net income, 2. Allocated combined capital, 3. Alternative tax, 4. Minimum tax for reporting corporation only, 5. Allocated subsidiary capital, 6. Combined tax, 7. Minimum tax for taxable corporations, 8. Total combined tax, 9. Less: UBT Paid Credit, 10. Tax after Unincorporated Business Tax Paid Credit, 11. First installment of estimated tax, 12. Sales tax addback, 13. Total, 14a. Total credits, 14b. Total energy cost savings credit, 15. Net tax after credits, 16. Total prepayments, 17. Balance due, 18. Overpayment, 19. Amount of line 18 to be, 20a. Interest, 20b. Additional charges, 20c. Penalty for underpayment, 21. Total of lines 20a, 20b and 20c, 22. TOTAL REMITTANCE DUE, 23. Combined group's issuer's allocation percentage, 24. Gross receipts or sales, 25. Total assets, 26. Compensation of officers, 27. NYC rent or NYC rent deducted.

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.

Signature of officer, Title, Date, Preparer's Social Security Number, Preparer's signature, Check if self-employed, Date, Firm's Employer Identification Number, Firm's name, Address, Zip Code

ATTACH REMITTANCE TO THIS PAGE ONLY - MAKE REMITTANCE PAYABLE TO: NYC DEPARTMENT OF FINANCE (SEE PAGE 3 FOR MAILING INSTRUCTIONS)

	CORPORATION NAME	CORPORATION NAME	CORPORATION NAME
	Employer Identification Number	Employer Identification Number	Employer Identification Number

SCHEDULE I Analysis of income & capital from Form NYC-3L

1. Entire net income (Schedule B, line 19 or 20)	1.				
2. Investment income (Schedule B, line 23)	2.				
3. Business income (Schedule B, line 24)	3.				
4. NYC gain (loss) on qualified property (Schedule B, line 28)	4.				
5. Optional depreciation (attach NYC-324) (Schedule B, line 30)	5.				
6. Total capital (Schedule E, line 7)	6.				
7. Subsidiary capital (Schedule E, line 8)	7.				
8. Investment capital (Schedule E, line 10)	8.				
9. Business capital (Schedule E, line 11)	9.				
A. Gross receipts or sales (federal Form 1120, line 1c)	A.				
B. Total assets from federal return (NYC Schedule E, line 1, column C)	B.				

SCHEDULE J Business allocation from Form NYC-3L

1. Property - New York City (Schedule H, line 1f, column A)	1.				
2. Property - total (Schedule H, line 1f, column B)	2.				
3. New York City percent, line 1 ÷ line 2					
4. Receipts - New York City (Schedule H, line 2g, column A)	4.				
5. Receipts - total (Schedule H, line 2g, column B)	5.				
6. New York City percent, line 4 ÷ line 5					
7. Additional Receipts Factor (enter percent from line 6)	7.				
8. Wages - New York City (Schedule H, line 3a, column A)	8.				
9. Wages - total (Schedule H, line 3a, column B)	9.				
10. New York City percent, line 7 ÷ line 8					
11. Total New York City percents, sum of lines 3, 6, 7 and 10					
12. Business allocation percentage, line 11 ÷ three or by the number of percentages used if other than three					

SCHEDULE K Investment allocation from Form NYC-3L

1. New York City (Schedule D, line 1, column G)	1.				
2. Total (Schedule D, line 1, column E)	2.				
3. Investment allocation percentage, line 1 ÷ line 2					

SCHEDULE L Subsidiary allocation from Form NYC-3L

1. New York City (Schedule C, line 1, column G)	1.				
2. Total (Schedule C, line 1, column E)	2.				
3. Subsidiary allocation percentage, line 1 ÷ line 2					

SCHEDULE M Summary (References in this Schedule M are to schedules in this return)

1. New York City investment income (Schedule I, line 2, column C x Schedule K, line 3)	1.	
2. New York City business income (Schedule I, line 3, column C x Schedule J, line 11)	2.	
3. Total New York City income, line 1 plus line 2	3.	
4. NYC gain (loss) on qualified property (Schedule I, line 4, column C)	4.	
5. Total, line 3 plus line 4	5.	
6. Optional depreciation (Schedule I, line 5, column C)	6.	
7. Taxable New York City income, line 5 minus line 6 (enter here on Schedule A, line 1)	7.	
8. New York City investment capital (Schedule I, line 8, column C x Schedule K, line 3)	8.	
9. New York City business capital (Schedule I, line 9, column C x Schedule J, line 11)	9.	
10. NYC investment & business capital, line 8 plus line 9 (enter here on Schedule A, line 2)	10.	
11. New York City subsidiary capital (Schedule I, line 7, column C x Sch. L, line 3) (enter here on Schedule A, line 5)	11.	
12. Issuer's allocation percentage (Schedule M, line 10 plus line 11 ÷ Schedule I, line 6) (enter here on page 1, line 22)	12.	

- AFFILIATIONS SCHEDULE -

Complete this schedule or attach federal Form 851

NAME OF REPORTING CORPORATION:	EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION:	<input type="text"/>					
--------------------------------	--	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

Affiliated Corporations

List names and Employer Identification Numbers of all affiliated corporations whether or not included in this combined report. Attach separate sheet if necessary.

1.	Name of Affiliated Corporation	EIN	Business Activity of Affiliate	Owned by	EIN of Owner	Number of shares of voting capital stock outstanding at beginning of year.	Number of shares owned/owned by other corporations listed by parent listed on page 1.
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.							

- COMBINED GROUP INFORMATION SCHEDULE -

NAME OF REPORTING CORPORATION:	EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION:	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> -	<input style="width: 20px; height: 20px;" type="text"/>
--------------------------------	--	--	---

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. Have there been **ANY CHANGES** in the **MEMBERSHIP** of the group of corporations **INCLUDED** in this Combined General 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) **YES** **NO**

2. Check this box and attach an explanation if you meet **ANY** of the following conditions:
 - a. **NO MEMBERS** of this group **FILED** or **REQUESTED AN EXTENSION** to file a combined return under Article 9-A 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:
 - a. This is the **FIRST** Combined General Corporation Tax Return being **FILED FOR THIS GROUP** of corporations, or
 - b. There have been **CHANGES** in the **MEMBERSHIP** 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 General Corporation Tax Return that (i) was not included in the Combined General 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 report.

Explain how the filing of a return on a separate basis distorts the corporation’s activities, business, income or capital 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
1.	Name:	
	EIN:	
2.	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 General Corporation Tax Return that was (i) was included in the Combined General 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 report.

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
1.	Name:	
	EIN:	
2.	Name:	
	EIN:	

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