

Important

Effective for tax years **beginning on or after January 1, 2015**, Article 32 of the Tax Law is repealed. Corporations that were previously taxable under Article 32 are now subject to tax under Article 9-A of the Tax Law.

As a result, corporations previously taxable under Article 32 will no longer file Form(s) CT-32, CT-32-A, CT-32-M, and CT-32-S to report for tax periods beginning on or after this date.

For tax years beginning in 2015, including short periods, all corporations subject to tax under Article 9-A (including former Article 32 taxpayers) **must** file using the following forms, as applicable:

- 2015 Form CT-3, *General Business Corporation Franchise Tax Return*
- 2015 Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*
- 2015 Form CT-3-M, *General Business Corporation MTA Surcharge Return*
- 2015 Form CT-3-S, *New York S Corporation Franchise Tax Return*

Any return filed on an incorrect form, or on a form for the wrong year, will **not** be processed. As a result, penalties and interest may be incurred. An exception to this rule applies to certain New York S corporations filing for a short period beginning in 2015.

Guidance concerning this exception will be issued in the near future.

[Click here](#) to open the corporate tax reform Web page



CT-32-A

New York State Department of Taxation and Finance

Banking Corporation Combined Franchise Tax Return

Tax Law — Article 32

All filers must enter tax period:

beginning ending

Amended return

Employer identification number (EIN)	File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		Foreign corporations: date began business in NYS
City	State	ZIP code		
NAICS business code number (from NYS Pub 910)	If address/phone above is new, mark an X in the box <input type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1.		Audit (for Tax Department use only)
NYS principal business activity				
ZIP code (U.S. headquarters)	or	Name of country (foreign headquarters)	County code	New York assets
Type of bank Clearinghouse <input type="checkbox"/> Savings <input type="checkbox"/> Other commercial: <input type="checkbox"/>				Total assets everywhere
Federal return filed: 1120 <input type="checkbox"/> 1120F <input type="checkbox"/> Consolidated <input type="checkbox"/> Other: <input type="checkbox"/>				

If the IRS has completed an audit of any of your returns in the past 5 years, list years: _____

Did you do business in the Metropolitan Commuter Transportation District during the tax year? Yes No If Yes, you must file Form CT-32-M.

Are any corporations in the combined group a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in one box) Yes No

If a captive real estate investment trust (REIT) or captive regulated investment company (RIC) is included in this return, mark an X in the box (for definitions, see instructions)

If an overcapitalized captive insurance company is included in this return, mark an X in the box (for definition, see instructions)

You must mark an X in one of the following two checkboxes (see instructions):

If this is a final return, mark an X in this box

If you will be filing under Article 9-A for your tax period first beginning on or after January 1, 2015, mark an X in this box

A. Pay amount shown on line 17. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	<input type="checkbox"/>

Schedule A — Computation of combined tax and payment of estimated tax

1	Allocated taxable entire net income (ENI) from line 59 (see instr.) ..	x .071	•	1	
2	Allocated combined alternative ENI from line 68, column E (see instr.) ..	x .03	•	2	
3	Allocated combined taxable assets from line 72, column E (see instr.) ..	x .0001	•	3	
4	Fixed minimum tax for parent corporation only		•	4	250 00
5	Combined franchise tax (amount from line 1, 2, 3, or 4, whichever is greatest)		•	5	
6	Tax credits (see instructions)		•	6	
7	Net franchise tax (subtract line 6 from line 5)		•	7	
8	Combined fixed minimum tax for member corporations (number of taxable member corporations _____ x \$250; see instructions)		•	8	
9	Total combined franchise tax (add lines 7 and 8)		■	9	
First installment of estimated tax for the next period:					
10a	If you filed a request for extension, enter amount from Form CT-5.3, line 5		•	10a	
10b	If you did not file Form CT-5.3 and line 7 is over \$1,000, see instructions		■	10b	
11	Total (add line 9 and line 10a or 10b)		•	11	
12	Total prepayments from line 210		•	12	
13	Balance (if line 12 is less than line 11, subtract line 12 from line 11)		•	13	
14	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>		•	14	
15	Interest on late payment (see instructions)		•	15	
16	Late filing and late payment penalties (see instructions)		•	16	
17	Balance due (add lines 13 through 16 and enter here; enter payment amount on line A above)		■	17	

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(continued)

Legal name of corporation		EIN	
18	Overpayment (if line 11 is less than line 12, subtract line 11 from line 12)	18	
19	Amount of overpayment to be credited to the next period	19	
20	Balance of overpayment (subtract line 19 from line 18)	20	
21	Amount of overpayment to be credited to Form CT-32-M	21	
22a	Refund of overpayment (subtract line 21 from line 20)	22a	
22b	Refund of unused tax credits (see instructions)	22b	
22c	Tax credits to be credited as an overpayment to next year's return (see instructions)	22c	
23	Issuer's allocation percentage (see Schedule I instructions; show computation in Schedule I)	23	%

Schedule B – Computation and allocation of ENI

24 FTI before NOL and special deductions (see instructions; include disallowed dividends paid deduction:)

Additions

- 25** Dividends and interest effectively connected with the conduct of a trade or business not included on line 24 by alien corporations (see instructions)
- 26** Income effectively connected with the conduct of a trade or business not included on line 24 by alien corporations (see instructions) ...
- 27** Dividends and interest not included on line 24 by non-alien corporations (see instructions)
- 28** Income taxes paid to the United States, its possessions, or to foreign countries, as deducted on federal return (see instructions) ...
- 29** New York State franchise taxes, MTA surcharge, and Article 23 taxes deducted on federal return (see instructions)
- 30** Total amount of federal depreciation from Form CT-399 and, if applicable, lines 186 and 188 (see instructions)
- 31** New York State gains or losses on disposition of property from line 190
- 32** Amount of special additional mortgage recording tax deducted on your federal return and claimed as a tax credit (see instructions)
- 33** Any other federal deduction previously allowable as a deduction under Article 9-B or 9-C (attach explanation)
- 34**
- 35**
- 36** Other additions (attach list; see instructions) • IRC section 199 deduction:
- 37** Total additions (add lines 25 through 36)

Subtractions

- 38** Interest and other expenses not deducted on federal return which are applicable to lines 25, 26, and 27 (see instructions)
- 39** Enter total amount of allowable New York depreciation from Form CT-399 and, if applicable, line 189 (see instructions)
- 40** Federal gains or losses on disposition of property from lines 191 and 193
- 41** Federal income or gain from installment method transactions under Article 9-B or 9-C (see instructions)
- 42** IRC section 78 dividends included in the computation of lines 24 through 27
- 43** Amount of wages not deducted on the federal return due to IRC section 280C (see instructions)
- 44** Amount of money received from the FDIC, FSLIC, or RTC (see instructions)
- 45** Interest income from subsidiary capital × 17% (.17) (see instructions) (attach list)
- 46** Dividend income from subsidiary capital × 60% (.6) (see instructions)
- 47** Net gains from subsidiary capital × 60% (.6) (see instructions)
- 48** Interest income on obligations of New York State, its political subdivisions, and the United States × 22½% (.225) (see instructions) (attach list)
- 49** Adjusted eligible net income of an international banking facility (IBF) from line 185 (see instructions)
- 50**
- 51**
- 52**
- 53**
- 54** New York NOL deduction (see instructions)
- 55** Other subtractions (see instructions) S-5 • S-7 •
- 56** Total subtractions (add lines 38 through 55)
- 57a** ENI (add line 24 and line 37; subtract line 56)
- 57b** Allocated ENI (multiply line 57a by % from line 103, column E or line 114)
- 58** Optional depreciation adjustments (add lines 187 and 192)
- 59** Allocated taxable ENI (line 57b plus or minus line 58, column E; enter next to line 1)



	A Parent corporation	B Total from member corporations	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined totals <i>(column C - column D)</i>
18					
19					
20					
21					
22a					
22b					
22c					
23					

Schedule B – Computation and allocation of ENI

24					24
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Additions

25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					
35					
36					36
37					37

Subtractions

38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48
49					49
50					
51					
52					
53					
54					54
55					55
56					56
57a					57a
57b					
58					
59					59



Legal name of corporation	EIN
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Schedule C – Computation and allocation of alternative ENI

- 60 ENI from line 57a (see instructions)
- 61 Interest income from subsidiary capital from line 45
- 62 Dividend income from subsidiary capital from line 46.....
- 63 Net gain from subsidiary capital from line 47
- 64 Interest income on obligations of New York State, its political subdivisions, and the United States, from line 48.....
- 65 Alternative ENI (add lines 60 through 64)
- 66 Allocated alternative ENI (multiply line 65 by % from line 103, column E or line 121, column E).....
- 67 Optional depreciation adjustments from line 58.....
- 68 Allocated taxable alternative ENI (line 66 plus or minus line 67, column E; also enter next to line 2)

Schedule D – Computation of taxable assets (see instructions)

- 69 Average value of total assets (see instructions).....
- 70 Money or other property received from the FDIC, FSLIC, or RTC (see instructions)
- 71 Taxable assets (subtract line 70 from line 69)
- 72 Allocated taxable assets (multiply line 71 by % from line 150 or line 161; also enter next to line 3)
- 73 Compute net worth ratio (see instructions):

Net worth on last day of the tax year	=	
Total assets on last day of the tax year	=
- 74 Compute percentage of mortgages included in total assets (see instructions):

Average quarterly balance of mortgages	=	
Average quarterly balance of total assets	=

Additional information required

Are you a member of a federal consolidated group?..... Yes • No •
 If you answered Yes, complete items A through E.

- A. Number of corporations included in the federal consolidated group ●
- B. Total consolidated FTI before the net operating loss deduction (NOLD)..... ●
- C. Total consolidated FTI before the NOLD of corporations that are included in the federal consolidated return but that are not included in a combined return for New York State tax..... ●
- D. Total FTI before the NOLD of corporations that are not included in the federal consolidated return but that are included in a combined return for New York State tax..... ●

E. If 65% or more of the voting stock of the deemed parent corporation is owned or controlled, directly or indirectly, by another corporation, enter the name and EIN of that corporation below.

Legal name of corporation	EIN
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F. Mark an **X** in the box and attach Form CT-60-QSSS if any member of the combined group is the parent of a QSSS

G. Did you include any disregarded entities in this return? (mark an **X** in the appropriate box) Yes • No •

If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.



	A Parent corporation	B Total from member corporations	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined totals <i>(column C - column D)</i>
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Schedule C – Computation and allocation of alternative ENI

60					60
61					61
62					62
63					63
64					64
65					65
66					66
67					67
68					68

Schedule D – Computation of taxable assets

69					69
70					70
71					71
72					72
73		%			
74		%			

Note: A banking corporation whose largest tax, computed on a separate basis, is on taxable assets and whose net worth ratio, computed on a separate basis, is less than 5% and whose total assets, computed on a separate basis, are made up of 33% or more of mortgages, cannot be included on the combined return.



Legal name of corporation	EIN
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Schedule E – Allocation percentages (see instructions)

Are you a banking corporation described in Tax Law section 1452(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 Tax Law section 1454(a)(2)(G)? Yes • No •

If you answered Yes to **both** questions, then you must allocate using the receipts factor (see Receipts factor in the instructions).

Part 1 – Computation of ENI allocation percentage

If you are claiming an allocation outside New York State, attach an explanation of the business carried on outside New York that gives you the right to allocate.

If the corporation has an IBF located in New York State, mark an **X** in the appropriate box below (see Schedule E and F instructions).

The corporation computed ENI using the: IBF modification method • or IBF formula allocation method •

75 Wages, salaries, and other compensation of employees (except general executive officers) within New York State

76 Multiply line 75 by 80% (.8)

77 Wages, salaries, and other compensation of employees (except general executive officers) within and outside New York State

78 Percentage in New York State (divide line 76 by line 77 in column E)

Receipts during the tax period from within New York State:

79 Interest income from loans and financing leases

80 Other income from loans and financing leases

81 Lease transactions and rents.....

82 Interest from bank, credit, travel, entertainment, and other credit card receivables

83 Service charges and fees from bank, credit, travel, entertainment, and other credit cards.....

84 Receipts from merchant discounts.....

85 Income from trading activities and investment activities.....

86 Fees or charges from letters of credit, traveler’s checks, and money orders.....

87 Performance of services

88 Royalties

89 All other business receipts.....

90 Total receipts from within New York State (add lines 79 through 89)

Receipts during the tax period from within and outside New York State:

91 Interest income from loans and financing leases

92 Other income from loans and financing leases

93 Lease transactions and rents.....

94 Interest from bank, credit, travel, entertainment, and other credit card receivables

95 Service charges and fees from bank, credit, travel, entertainment, and other credit cards.....

96 Receipts from merchant discounts.....

97 Income from trading activities and investment activities.....

98 Fees or charges from letters of credit, traveler’s checks, and money orders.....

99 Performance of services

100 Royalties

101 All other business receipts.....

102 Total receipts from within and outside New York State (add lines 91 through 101)

103 Percentage in New York State (divide line 90 by line 102, in each of columns A and E; see instructions)

104 Additional receipts percentage (enter percentage from line 103, column E)

Deposits maintained in branches within New York State:

105 Deposits of \$100,000 or more

106 Deposits of less than \$100,000

107 Deposits within New York State (add lines 105 and 106)

(continued)



	A Parent corporation	B Total from member corporations	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined totals (column C - column D)
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Schedule E – Allocation percentages

Part 1

75						75	
76						76	•
77						77	•
78						78	•
							%

79						79	•
80						80	•
81						81	•
82						82	•
83						83	•
84						84	•
85						85	•
86						86	•
87						87	•
88						88	•
89						89	•
90						90	•

91						91	•
92						92	•
93						93	•
94						94	•
95						95	•
96						96	•
97						97	•
98						98	•
99						99	•
100						100	•
101						101	•
102						102	•
103						103	•
104						104	•
							%
							%

105						105	•
106						106	•
107						107	•

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Legal name of corporation	EIN
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Schedule E – Allocation percentages *(continued)*

Deposits maintained in branches within and outside New York State:

- 108 Deposits of \$100,000 or more
- 109 Deposits of less than \$100,000
- 110 Deposits within and outside New York State *(add lines 108 and 109)*
- 111 Percentage in New York State *(divide line 107 by line 110, in each of columns A and E)*
- 112 Additional deposits percentage *(enter percentage from line 111, column E)*
- 113 Total of New York State percentages *(add lines 78, 103, 104, 111, and 112 in column E)*
- 114 ENI allocation percentage *(see instructions)*.....

Part 2 – Computation of alternative ENI allocation percentage

- 115 Wages, salaries, and other compensation of employees (except general executive officers) within New York State
- 116 Wages, salaries, and other compensation of employees (except general executive officers) within and outside New York State
- 117 Percentage in New York State *(divide line 115 by line 116, in each of columns A and E)*
- 118 Receipts percentage *(enter percentage from line 103)*
- 119 Deposits percentage *(enter percentage from line 111)*
- 120 Add lines 117, 118, and 119 in columns A and E.....
- 121 Alternative ENI allocation percentage *(see instructions)*

Part 3 – Computation of taxable assets allocation percentage *(If the corporation has an IBF located in New York State, activities of the IBF must be included in both the numerator and denominator when computing the taxable assets allocation.)*

- 122 Wages, salaries, and other compensation of employees (except general executive officers) within New York State
- 123 Multiply line 122 by 80% (.8)
- 124 Wages, salaries, and other compensation of employees (except general executive officers) within and outside New York State
- 125 Percentage in New York State *(divide line 123 by line 124 in column E)*

Receipts during the tax period from within New York State:

- 126 Interest income from loans and financing leases
- 127 Other income from loans and financing leases
- 128 Lease transactions and rents.....
- 129 Interest from bank, credit, travel, entertainment, and other credit card receivables
- 130 Service charges and fees from bank, credit, travel, entertainment, and other credit cards.....
- 131 Receipts from merchant discounts.....
- 132 Income from trading activities and investment activities.....
- 133 Fees or charges from letters of credit, traveler’s checks, and money orders.....
- 134 Performance of services
- 135 Royalties
- 136 All other business receipts.....
- 137 Total receipts from within New York State *(add lines 126 through 136)*

Receipts during the tax period from within and outside New York State:

- 138 Interest income from loans and financing leases
- 139 Other income from loans and financing leases
- 140 Lease transactions and rents.....
- 141 Interest from bank, credit, travel, entertainment, and other credit card receivables
- 142 Service charges and fees from bank, credit, travel, entertainment, and other credit cards.....
- 143 Receipts from merchant discounts.....
- 144 Income from trading activities and investment activities.....
- 145 Fees or charges from letters of credit, traveler’s checks, and money orders.....
- 146 Performance of services
- 147 Royalties
- 148 All other business receipts.....
- 149 Total receipts from within and outside New York State *(add lines 138 through 148)*
- 150 Percentage in New York State *(divide line 137 by line 149 in column E; see instructions)*
- 151 Additional receipts percentage *(enter percentage from line 150, column E)*

(continued)



	A Parent corporation	B Total from member corporations	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined totals <i>(column C - column D)</i>
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Schedule E — Allocation percentages *(continued)*

108					108	•		
109					109	•		
110					110	•		
111		%			111	•		%
112					112	•		%
113					113	•		%
114					114	•		%

Part 2

115					115	•		
116					116	•		
117		%			117	•		%
118		%			118	•		%
119		%			119	•		%
120		%			120	•		%
121		%			121	•		%

Part 3

122					122	•		
123					123	•		
124					124	•		
125					125	•		%

126					126	•		
127					127	•		
128					128	•		
129					129	•		
130					130	•		
131					131	•		
132					132	•		
133					133	•		
134					134	•		
135					135	•		
136					136	•		
137					137	•		

138					138	•		
139					139	•		
140					140	•		
141					141	•		
142					142	•		
143					143	•		
144					144	•		
145					145	•		
146					146	•		
147					147	•		
148					148	•		
149					149	•		
150					150	•		%
151					151	•		%



Legal name of corporation	EIN
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Schedule E – Allocation percentages *(continued)*

Deposits maintained in branches within New York State:

- 152 Deposits of \$100,000 or more
- 153 Deposits of less than \$100,000
- 154 Deposits within New York State *(add lines 152 and 153)*

Deposits maintained in branches within and outside New York State:

- 155 Deposits of \$100,000 or more
- 156 Deposits of less than \$100,000
- 157 Deposits within and outside New York State *(add lines 155 and 156)*
- 158 Percentage in New York State *(divide line 154 by line 157 in column E)*
- 159 Additional deposits percentage *(enter percentage from line 158)*
- 160 Total New York State percentages *(add lines 125, 150, 151, 158, and 159 in column E)*
- 161 Taxable assets allocation percentage *(see instructions)*

Schedule F – Computation of IBF adjusted eligible net income or loss *(see instructions)*

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

The corporation computed ENI using the: IBF modification method or IBF formula allocation method

Computation of eligible gross income

- 162 Interest income from eligible loans ● 162
- 163 Interest income from eligible deposits..... ● 163
- 164 Income from foreign exchange trading and hedging transactions..... ● 164
- 165 Fee income from eligible transactions..... ● 165
- 166 Eligible gross income *(add lines 162 through 165)* ● 166

Computation of applicable expenses

- 167 Direct expenses ● 167
- 168 Indirect expenses..... ● 168
- 169 Total applicable expenses *(add lines 167 and 168)* 169

Computation of ineligible funding amount

- 170 Eligible net income *(subtract line 169 from line 166)* 170
- 171 Average aggregate liabilities and other sources of funds of the IBF which are not owed to or received from foreign persons ● 171
- 172 Average aggregate liabilities and other sources of funds of the IBF ● 172
- 173 Divide line 171 by line 172..... 173 %
- 174 Ineligible funding amount *(multiply line 170 by line 173)* 174
- 175 Remaining amount *(subtract line 174 from line 170; also enter on line 183)* 175

Computation of floor amount and adjusted eligible net income or loss

- 176 Average aggregate amount of loans to and deposits with foreign persons in financial accounts within New York State for tax years 1975, 1976, and 1977 ● 176
- 177 Statutory percentage for the current tax year..... ● 177 %
- 178 Multiply line 176 by line 177 178
- 179 Average aggregate amount of loans to and deposits with foreign persons in financial accounts within New York State (other than IBF) for the current tax year..... ● 179
- 180 Balance *(subtract line 179 from line 178)* 180
- 181 Average aggregate amount of loans to and deposits with foreign persons in financial accounts of the IBF for the current tax year ● 181
- 182 Enter **100** or the percentage obtained by dividing line 180 by line 181, whichever is less 182 %
- 183 Remaining amount *(enter amount from line 175)* ● 183
- 184 Floor amount *(multiply line 182 by line 183)* 184
- 185 Adjusted eligible net income or loss *(subtract line 184 from line 183; also enter on line 49)* 185



A Parent corporation	B Total from member corporations	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined totals (column C - column D)
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Schedule E – Allocation percentages (continued)

152					152		
153					153		
154					154		
155					155		
156					156		
157					157		
158						158	%
159						159	%
160						160	%
161						161	%

Schedule G – Computation of New York depreciation on certain property when method differs from federal (see instructions)

Part 1 – Depreciation on qualified New York property acquired between January 1, 1964, and December 31, 1967 (Enter the description of each property and date acquired; then complete columns C through H on the corresponding lines below.) (see instructions)

Item	A Description of property					B Date acquired
A						
B						
C						
D						
E						
Item	C Cost	D Federal depreciation prior years	E Federal depreciation this year	F New York depreciation prior years	G New York depreciation this year	H Undepreciated balance
A						
B						
C						
D						
E						
Totals			●		●	

186 Add column E amounts ↑
Combine this total with line 188, and enter on line 30.

187 Add column G amounts ↑
Combine this total with line 192, and enter on line 58.



Schedule G – Computation of New York depreciation on certain property when method differs from federal *(continued)*

Part 2 – Other property on which New York depreciation differs from federal *(enter the description of each property and the date acquired; then complete columns C through H on the corresponding lines below; see instructions).*

Item	A Description of property						B Date acquired	
A								
B								
C								
D								
E								
Item	C Cost	D Federal depreciation prior years		E Federal depreciation this year	F New York depreciation prior years		G New York depreciation this year	H Undepreciated balance
A								
B								
C								
D								
E								
Totals								

188 Add column E amounts _____
 Combine this total with line 186 and enter on line 30.

189 Add column G amounts; enter on line 39. _____

Schedule H – Computation of New York gain or loss on disposition of certain property acquired prior to January 1, 1973 *(see instructions)*

Part 1 – Property acquired prior to: January 1, 1926 by commercial banks; January 1, 1944 by savings banks; January 1, 1953 by savings and loan associations

A Description of property	B Cost or fair market price on valuation date	C Selling price	D New York gain or loss (column C – column B)	E Federal gain or loss
Totals <i>(show any negative amounts with a minus (-) sign)</i>				

190 Add column D amounts; enter on line 31 _____

191 Add column E amounts; combine this total with line 193 and enter on line 40 _____

Part 2 – Property on which optional depreciation was claimed or on which the method used for New York State differed from federal depreciation deducted

A Description of property	B Depreciation basis for New York State	C Selling price	D New York gain or loss (column C – column B)	E Federal gain or loss
Totals <i>(show any negative amounts with a minus (-) sign)</i>				

192 Add column D amounts; combine this total with line 187 and enter on line 58 _____

193 Add column E amounts; combine this total with line 191 and enter on line 40 _____

Schedule I – Computation of the issuer's allocation percentage – Complete Method 1, 2, or 3 *(see instructions)*

Method 1 – Enter the alternative ENI allocation percentage from line 121, column A *(enter here and on line 23)* _____ %

Method 2 – **A** New York State gross income _____
B Worldwide gross income _____

Divide line A by line B *(enter here and on line 23)* _____ %



Method 3 — Computation of subsidiary capital allocated to New York State — Attach separate sheets displaying this information formatted as below, if necessary.

Description of subsidiary capital

A — Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below; see instructions)

Item	Name					EIN
A						
B						
C						
D						
E						
A Item	B % of voting stock owned	C Average value of subsidiary capital (see instructions)	D Current liabilities attributable to subsidiary capital (see instructions)	E Net average value (column C – column D)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E × column F)
A						
B						
C						
D						
E						
Amounts from attached list						
194 Totals.....				194		

Method 3 — Computation of business capital allocated to New York State

195 Average value of total assets from line 69, column A.....	195	
196 Current liabilities (see instructions)	196	
197 Total net average value of subsidiary capital from line 194, column E	197	
198 Net business assets (subtract lines 196 and 197 from line 195)	198	
199 Enter the alternative ENI allocation percentage from line 121, column A	199	%
200 Business assets allocated to New York State (multiply line 198 by line 199)	200	

Method 3 — Computation of issuer's allocation percentage

201 Subsidiary capital and business capital allocated to New York State (add line 194, column G and line 200)	201	
202 Total worldwide capital (see instructions)	202	
203 Issuer's allocation percentage (divide line 201 by line 202). Enter here and on line 23.....	203	%

Composition of prepayments — Use the following worksheet to determine the prepayments of franchise tax on line 12. If you need more space, write **see attached** here and enter all relevant prepayment information on a separate sheet. Transfer the total to line 12.

	Combined franchise tax	
	Date paid	Amount
204 Mandatory first installment of combined group.....	204	
205a Second combined group installment from Form CT-400	205a	
205b Third combined group installment from Form CT-400.....	205b	
205c Fourth combined group installment from Form CT-400	205c	
206 Payment with extension request, from Form CT-5.3	206	
207 Overpayment credited from prior years' combined returns (see instructions)	207	
208 Overpayment credited from Form CT-32-M <input type="text" value="Period"/>	208	
209 Total prepayments from member corporations not previously included in the combined return (from Forms CT-32-A/C)	209	
210 Total prepayments (add lines 204 through 209; enter on line 12)	210	



Summary of tax credits claimed on line 6 against current year's franchise tax

Has any member of the combined group that is claiming tax credits, or has an entity of which such member is an owner, been convicted of an offense defined in New York State Penal Law Article 200 or 496, or section 195.20 (see Form CT-1; mark an **X** in one box) Yes No

Form CT-41 ..	<input type="text"/>	Form CT-601 ...	<input type="text"/>	Form CT-613	<input type="text"/>
Form CT-43 ..	<input type="text"/>	Form CT-601.1 •	<input type="text"/>	Form CT-631	<input type="text"/>
Form CT-44 ..	<input type="text"/>	Form CT-602 ...	<input type="text"/>	Form CT-633	<input type="text"/>
Form CT-238 •	<input type="text"/>	Form CT-604 ...	<input type="text"/>	Form CT-634	<input type="text"/>
Form CT-249 •	<input type="text"/>	Form CT-606 ...	<input type="text"/>	Form CT-639	<input type="text"/>
Form CT-250 •	<input type="text"/>	Form CT-607 ...	<input type="text"/>	Form DTF-624 ..	<input type="text"/>
Form CT-259 •	<input type="text"/>	Form CT-611 ...	<input type="text"/>	Form DTF-630 ..	<input type="text"/>
Form CT-501 •	<input type="text"/>	Form CT-611.1 •	<input type="text"/>	Credit for servicing mortgages (attach statement) •	<input type="text"/>
Form CT-502 •	<input type="text"/>	Form CT-612 ...	<input type="text"/>	Other credits	<input type="text"/>

211 Total of credits listed above (enter here and on line 6 indicating a negative total as such; attach appropriate form or statement for each credit claimed)	• 211	<input type="text"/>	<input type="text"/>
212 Total tax credits claimed on line 211 that are refund eligible (see instructions).....	• 212	<input type="text"/>	<input type="text"/>

Amended return information

If any member of the combined group is filing an amended return, mark an **X** in the box for any items that apply and attach documentation.

Final federal determination If marked, enter date of determination: • _____

Capital loss carryback..... Federal return filed.....Form 1139 • Form 1120X..... •

Net operating loss (NOL) information

New York State combined group NOL carryover total available for use this tax year from all prior tax years •	<input type="text"/>	<input type="text"/>
Federal NOL carryover total available for use this tax year from all prior tax years..... •	<input type="text"/>	<input type="text"/>
New York State combined group NOL carryforward total for future tax years •	<input type="text"/>	<input type="text"/>
Federal NOL carryforward total for future tax years..... •	<input type="text"/>	<input type="text"/>

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Telephone number ()	Date
Paid preparer use only (see Instr.)	Firm's name (or yours if self-employed)	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City State ZIP code
	E-mail address of individual preparing this return	Preparer's NYTPRIN	Date

See instructions for where to file.

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