



CT-32-A/B

New York State Department of Taxation and Finance

Combined Group Detail Spreadsheet Attachment to Form CT-32-A, Banking Corporation Combined Franchise Tax Return

Attach to Form CT-32-A (see instructions, Form CT-32-A-I)

Legal name of the parent corporation of the combined group	Parent employer identification number (EIN)
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Schedule B – Computation and allocation of ENI

24 FTI before net operating loss and special deductions (see instructions)

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 foreign countries deducted on federal return (see instructions)

29 New York State franchise taxes 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 (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

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)

37 Total additions (add lines 25 through 36)

Subtractions

38 Interest and other expenses not deducted on federal return that 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 (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 (attach list) × 22½ % (.225) (see instructions)

49 Adjusted eligible net income of an international banking facility (IBF) from line 185* (see instructions)

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54 New York NOL deduction (see instructions)

55 Other subtractions from FTI (attach list; see instructions)

56 Total subtractions (add lines 38 through 55)

57a ENI (add line 24 and line 37; subtract line 56)

57b Allocated ENI

58 Optional depreciation adjustments (add lines 187 and 192*)

59 Allocated taxable ENI

*Individual corporations with an IBF located in New York State, or whose computation of New York State depreciation on property differs from its federal depreciation, or whose computation of New York gain or loss on disposition of property differs from federal gain or loss must refer to Form CT-32-A Schedules F, G, and H and the corresponding instructions for those schedules on Form CT-32-A-I.

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	Corporation #1	Corporation #2	Corporation #3	Corporation #4	Total
	EIN	EIN	EIN	EIN	
	Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

Schedule B – Computation and allocation of entire net income

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Additions

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Subtractions

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56						56
57a						57a
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Legal name of parent corporation	Parent 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.....
- 67 Optional depreciation adjustments from line 58
- 68 Allocated taxable alternative ENI

Schedule D – Computation of taxable assets
(Read instructions before completing this schedule.)

- 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

73 Compute net worth ratio (see instructions):

	<u>Net worth on last day of the tax year</u>	=	
	Total assets on last day of the tax year	

74 Compute percentage of mortgages included in total assets (see instructions):

	<u>Average quarterly balance of mortgages</u>	=	
	Average quarterly balance of total assets	

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Schedule C – Computation and allocation of alternative ENI

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Schedule D – Computation of taxable assets

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70						70
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73	%	%	%	%	73	
74	%	%	%	%	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 parent corporation	Parent EIN
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Schedule E – Allocation percentages (see 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

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; also enter on line 118; see instructions)
- 104 Additional receipts percentage

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)

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; also enter on line 119)
- 112 Additional deposits percentage
- 113 Total of New York State percentages
- 114 ENI allocation percentage



	Corporation #1	Corporation #2	Corporation #3	Corporation #4	Total
	EIN	EIN	EIN	EIN	
	Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

Schedule E

Part 1

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103		%	%	%	%	103
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Legal name of parent corporation	Parent EIN
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Schedule E – Allocation percentages *(continued)*

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)*
- 118 Receipts percentage *(enter percentage from line 103)*
- 119 Deposits percentage *(enter percentage from line 111)*
- 120 Add lines 117, 118, and 119
- 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, include all activities of the IBF in both the numerator and denominator when computing the taxable asset 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

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)*

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)*

Note: Lines 125, 150, 151, and 158 through 161 **do not** require entries



	Corporation #1	Corporation #2	Corporation #3	Corporation #4	Total
	EIN	EIN	EIN	EIN	
	Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

Part 2

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116						116
117	%	%	%	%	%	117
118	%	%	%	%	%	118
119	%	%	%	%	%	119
120	%	%	%	%	%	120
121	%	%	%	%	%	121

Part 3

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Note: Lines 125, 150, 151, and 158 through 161 **do not** require entries

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