



# CT-32-A Combined Franchise Tax Return for Banking Corporations

Tax Law - Article 32

For calendar year 1990 or tax period:

beginning	
ending	

Employer identification number	File number	You must report changes to your name, employer identification number, address or owner/officer information on Form DTF-95. Also, if address on return is new, check box. <input type="checkbox"/>	For office use only
Name	PLACE LABEL HERE		Date received
Number and street	City or town	State	ZIP code
Business telephone number	Business group code number (from federal return)		Audit use only
<p>Complete Form CT-32 for each member of the combined group and one Form CT-32-B for the entire group. File them with this return.</p>			<p>If this is an association or publicly traded partnership, check box (see instructions) <input type="checkbox"/></p>

See Form CT-32-A-I, Instructions for Form CT-32-A

A. Payment — pay amount shown on line 16 — Make check payable to: <b>New York State Corporation Tax</b>	Payment enclosed
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**Schedule I — Computation of Combined Tax and Payment of Estimated Tax**

1	Allocated combined entire net income (from Schedule K, line 57)	x .09	1	
2	Allocated combined alternative entire net income (from Schedule L, line 61)	x .03	2	
3	Allocated combined taxable assets (from Schedule M, line 66)	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 largest)		5	
6	Tax credits: Check forms filed and attach forms		6	
	• <input type="checkbox"/> CT-43 • <input type="checkbox"/> CT-45 • <input type="checkbox"/> DTF-601 • <input type="checkbox"/> DTF-602			
	• <input type="checkbox"/> Servicing Mortgages (enter amount) •			
7a	Net tax (subtract line 6 from line 5)		7a	
7b	Combined fixed minimum tax for subsidiaries (number of taxable subsidiaries _____ x \$250)		7b	
7c	Total combined tax (add lines 7a and 7b)		7c	
8	Tax surcharge (multiply line 7c by 15% (.15))		8	
9	Total combined tax and tax surcharge (add lines 7c and 8)		9	
10a	First installment of estimated tax for next period: If application for extension was filed, enter amount from Form CT-5.3, line 3		10a	
10b	If Form CT-5.3 was not filed and the sum of line 7a plus line 8 is over \$1,000, enter 25% (.25) of that sum		10b	
11	Total (add line 9 and line 10a or 10b)		11	
12	Prepayments (from Composition of Prepayments page 4, line F)		12	
13	Balance (if line 12 is less than line 11, subtract line 12 from line 11)		13	
14	Interest on late payment (compute on line 9 or line 13, whichever is smaller)		14	
15a	Late filing and late payment penalties (compute on line 9 or line 13, whichever is smaller)		15a	
15b	Underpayment of estimated tax penalties: <input type="checkbox"/> Form CT-222 attached		15b	
16	Balance due (add lines 13, 14, 15a and 15b — enter payment on line A)		16	
17a	Overpayment (if line 11 is less than line 12, subtract line 11 from line 12)		17a	
17b	Amount of overpayment to be credited to next period		17b	
17c	Balance of overpayment (subtract line 17b from line 17a)		17c	
17d	Amount of overpayment to be credited to CT-32-M		17d	
17e	Refund (subtract line 17d from line 17c)		17e	
18	Does this combined group or any member of the group do business in the Metropolitan Commuter Transportation District? <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes, you must file Form CT-32-M.			

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

Date	Signature of elected officer or authorized person	Official title
Date	Signature of individual or firm preparing this return	Preparer's address

Mail to: NYS Corporation Tax, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909

**Schedule J — Computation of Combined Allocation Percentages (Parts, I, II and III)**

**Part I — Computation of Combined Entire Net Income (ENI) Allocation Percentage:**

19	New York wages (from Form CT-32, Schedule H, Part I, line 1a, column A)	19
20	Multiply line 19, column C by 80%	20
21	Total wages (from Form CT-32, Schedule H, Part I, line 1a, column B)	21
22	Combined wage factor (divide line 20, column C by line 21, column C)	22
23	New York receipts (from Form CT-32, Schedule H, Part I, line 2 I, column A)	23
24	Total receipts (from Form CT-32, Schedule H, Part I, line 2 I, column B)	24
25	Combined receipts factor (divide line 23, column C by line 24, column C)	25
26	Additional combined receipts factor (enter factor from line 25, column C)	26
27	Deposits maintained at New York branches (from Form CT-32, Schedule H, Part I, line 4c, column A)	27
28	Total deposits (Form CT-32, Schedule H, Part I, line 4c, column B)	28
29	Combined deposits factor (divide line 27, column C by line 28, column C)	29
30	Additional combined deposits factor (enter factor from line 29, column C)	30
31	Total factors (add lines 22, 25, 26, 29 and 30, column C)	31
32	Combined ENI allocation percentage (divide line 31, column C by five or by the number of factors)	32

**Part II — Computation of Combined Alternative Entire Net Income (AENI) Allocation Percentage:**

33	New York wages (from Form CT-32, Schedule H, Part II, line 1a, column A)	33
34	Total wages (from Form CT-32, Schedule H, Part II, line 1a, column B)	34
35	Combined wage factor (divide line 33, column C by line 34, column C)	35
36	Combined receipts factor (from line 25, column C)	36
37	Combined deposits factor (from line 29, column C)	37
38	Total factors (add lines 35, 36 and 37, column C)	38
39	Combined AENI allocation percentage (divide line 38, column C, by three or by the number of factors)	39

**Part III — Computation of Combined Taxable Assets Allocation Percentage:**

40	New York wages (from Form CT-32, Schedule H, Part III, line 1a, column A)	40
41	Multiply line 40, column C by 80%	41
42	Total wages (from Form CT-32, Schedule H, Part III, line 1a, column B)	42
43	Combined wage factor (divide line 41, column C by line 42, column C)	43
44	New York receipts (from Form CT-32, Schedule H, Part III, line 2 I, column A)	44
45	Total receipts (from Form CT-32, Schedule H, Part III, line 2 I, column B)	45
46	Receipts factor (divide line 44, column C by line 45, column C)	46
47	Additional receipts factor (enter factor from line 46, column C)	47
48	Deposits maintained at New York branches (from Form CT-32, Schedule H, Part III, line 4c, column A)	48
49	Total deposits (from Form CT-32, Schedule H, Part III, line 4c, column B)	49
50	Deposits factor (divide line 48, column C by line 49, column C)	50
51	Additional deposits factor (enter factor from line 50, column C)	51
52	Total percentages (add lines 43, 46, 47, 50 and 51, column C)	52
53	Combined taxable assets allocation percentage (divide line 52, column C by five or by the number of percentages)	53

**Schedule K — Computation of Allocated Combined Taxable Entire Net Income**

54	Entire net income (from Form CT-32, Schedule B, line 49)	54
55	Allocated combined entire net income (multiply line 54, column C by line 32, column C)	55
56	Optional depreciation adjustment (from Form CT-32, Schedule B, line 51)	56
57	Allocated combined taxable entire net income (line 55, column C plus or minus line 56, column C)	57

**Schedule L — Computation of Allocated Combined Taxable Alternative Entire Net Income**

58	Alternative entire net income (from Form CT-32, Schedule C, line 57)	58
59	Allocated combined alternative entire net income (multiply line 58, column C by line 39, column C)	59
60	Optional depreciation adjustment (from Form CT-32, Schedule C, line 59)	60
61	Allocated combined taxable alternative entire net income (line 59, column C, plus or minus line 60, column C)	61

**Schedule M — Computation of Allocated Combined Taxable Assets**

62	Average value of total assets (from Form CT-32, Schedule D, line 61)	62
63	Amount received from F.D.I.C. or F.S.L.I.C. (from Form CT-32, Schedule D, line 62)	63
64	Interbank placement of funds (from Form CT-32, Schedule D, line 63)	64
65	Combined taxable assets (add lines 63 and 64, column C and subtract the total from line 62, column C)	65
66	Allocated combined taxable assets (multiply line 65, column C by line 53, column C)	66
67	Parent's issuers allocation percentage from Form CT-32, line 16	67

Subsidiary # 1	Subsidiary #2	Subsidiary #3	Subsidiary #4	A Total	B Intercompany Eliminations	C Combined Totals Column A Minus Column B
<b>Schedule J</b>						
<b>Part I</b>						
					•	19 •
						20 •
					•	21 •
						22 • %
					•	23 •
					•	24 •
						25 • %
						26 • %
					•	27 •
					•	28 •
						29 • %
						30 • %
						31 • %
						32 • %
<b>Part II</b>						
					•	33 •
					•	34 •
						35 • %
						36 • %
						37 • %
						38 • %
						39 • %
<b>Part III</b>						
					•	40 •
						41 •
					•	42 •
						43 • %
					•	44 •
					•	45 •
						46 • %
						47 • %
					•	48 •
					•	49 •
						50 • %
						51 • %
						52 • %
						53 • %
<b>Schedule K</b>						
					•	54 •
						55 •
					•	56 •
						57 •
<b>Schedule L</b>						
					•	58 •
						59 •
					•	60 •
						61 •
<b>Schedule M</b>						
					•	62 •
					•	63 •
					•	64 •
						65 •
						66 •
						67 •

List complete names and employer identification numbers for all members of this combined group. (Attach additional pages if necessary.)

Name	Employer Identification Number
Parent	
Subsidiary #1	
Subsidiary #2	
Subsidiary #3	
Subsidiary #4	

**Composition of Prepayments Claimed on Schedule I, line 12**

	Date	Amount	Deposit Serial Number
A Mandatory first installment .....			
B CT-400 installments .....			
C Payment with extension — CT-5.3 .....			
D Credit from prior years .....			
E Credit from Form CT-32-M .....			
F Add A, B, C, D and E (enter here and on Schedule I, line 12) .....			