



**CT-32-A**  
(6/92)

**Combined Franchise Tax Return  
for Banking Corporations**

For calendar year 1991  
or tax period:

Tax Law - Article 32

beginning

ending

Employer identification number Name Number and street City or town State ZIP code Business telephone number	File number PLACE LABEL HERE State ZIP code Business activity code number (from federal return)	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"/> If this is an association or publicly traded partnership, check box (see instructions)..... <input type="checkbox"/>
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.		For office use only Date received Audit use only

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

A. Payment — pay amount shown on line 19 — 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 64) ..... x .09	1	•	
2 Allocated combined alternative entire net income (from Schedule L, line 68) ..... x .03	2	•	
3 Allocated combined taxable assets (from Schedule M, line 73) ..... 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 • <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) •	6		
7 Net tax (subtract line 6 from line 5) .....	7	•	
8 Combined fixed minimum tax for subsidiaries (number of taxable subsidiaries _____ x \$250) .....	8	•	
9 Total combined tax (add lines 7 and 8) .....	9		
10a Tax surcharge (multiply line 9 by 15% (.15)) .....	10a		
10b	10b		
11 Total combined tax and tax surcharge (add lines 9 and 10a) .....	11		
First installment of estimated tax for next period:			
12a If application for extension was filed, enter amount from Form CT-5.3, line 5 .....	12a		
12b If Form CT-5.3 was not filed and the total of line 7 and line 10a is over \$1,000, enter 25% (.25) of that total .....	12b		
13 Total (add line 11 and line 12a or 12b) .....	13		
14 Prepayments (from Composition of Prepayments page 4, line 80) .....	14		
15 Balance (if line 14 is less than line 13, subtract line 14 from line 13) .....	15		
16 Interest on late payment (see instructions) .....	16		
17 Late filing and late payment penalties (see instructions) .....	17		
18 Underpayment of estimated tax penalties: <input type="checkbox"/> (Check box if Form CT-222 is attached; if none, enter "0") .....	18		
19 Balance due (add lines 15 through 18 — enter payment on line A) .....	19		
20 Overpayment (if line 13 is less than line 14, subtract line 13 from line 14) .....	20		
21 Amount of overpayment to be credited to next period .....	21		
22 Balance of overpayment (subtract line 21 from line 20) .....	22		
23 Amount of overpayment to be credited to CT-32-M .....	23		
24 Refund (subtract line 23 from line 22) .....	24		
25 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 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:**

26	New York wages (from Form CT-32, Schedule H, Part I, line 111, column A) .....	26	
27	Multiply line 26, column C by 80% .....	27	
28	Total wages (from Form CT-32, Schedule H, Part I, line 111, column B) .....	28	
29	Combined wage factor (divide line 27, column C by line 28, column C) .....	29	
30	New York receipts (from Form CT-32, Schedule H, Part I, line 125, column A) .....	30	
31	Total receipts (from Form CT-32, Schedule H, Part I, line 125, column B) .....	31	
32	Combined receipts factor (divide line 30, column C by line 31, column C) .....	32	
33	Additional combined receipts factor (enter factor from line 32, column C) .....	33	
34	Deposits maintained at New York branches (from Form CT-32, Schedule H, Part I, line 130, column A) ..	34	
35	Total deposits (Form CT-32, Schedule H, Part I, line 130, column B) .....	35	
36	Combined deposits factor (divide line 34, column C by line 35, column C) .....	36	
37	Additional combined deposits factor (enter factor from line 36, column C) .....	37	
38	Total factors (add lines 29, 32, 33, 36 and 37, column C) .....	38	
39	Combined ENI allocation percentage (divide line 38, column C by five or by the number of factors) .....	39	

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

40	New York wages (from Form CT-32, Schedule H, Part II, line 135, column A) .....	40	
41	Total wages (from Form CT-32, Schedule H, Part II, line 135, column B) .....	41	
42	Combined wage factor (divide line 40, column C by line 41, column C) .....	42	
43	Combined receipts factor (from line 32, column C) .....	43	
44	Combined deposits factor (from line 36, column C) .....	44	
45	Total factors (add lines 42, 43 and 44, column C) .....	45	
46	Combined AENI allocation percentage (divide line 45, column C, by three or by the number of factors) .....	46	

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

47	New York wages (from Form CT-32, Schedule H, Part III, line 141, column A) .....	47	
48	Multiply line 47, column C by 80% .....	48	
49	Total wages (from Form CT-32, Schedule H, Part III, line 141, column B) .....	49	
50	Combined wage factor (divide line 48, column C by line 49, column C) .....	50	
51	New York receipts (from Form CT-32, Schedule H, Part III, line 155, column A) .....	51	
52	Total receipts (from Form CT-32, Schedule H, Part III, line 155, column B) .....	52	
53	Receipts factor (divide line 51, column C by line 52, column C) .....	53	
54	Additional receipts factor (enter factor from line 53, column C) .....	54	
55	Deposits maintained at New York branches (from Form CT-32, Schedule H, Part III, line 160, column A) ..	55	
56	Total deposits (from Form CT-32, Schedule H, Part III, line 160, column B) .....	56	
57	Deposits factor (divide line 55, column C by line 56, column C) .....	57	
58	Additional deposits factor (enter factor from line 57, column C) .....	58	
59	Total percentages (add lines 50, 53, 54, 57 and 58, column C) .....	59	
60	Combined taxable assets allocation percentage (divide line 59, column C by five or by the number of percentages) .....	60	

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

61	Entire net income (from Form CT-32, Schedule B, line 60) .....	61	
62	Allocated combined entire net income (multiply line 61, column C by line 39, column C) .....	62	
63	Optional depreciation adjustment (from Form CT-32, Schedule B, line 62) .....	63	
64	Allocated combined taxable entire net income (line 62, column C plus or minus line 63, column C) .....	64	

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

65	Alternative entire net income (from Form CT-32, Schedule C, line 68) .....	65	
66	Allocated combined alternative entire net income (multiply line 65, column C by line 46, column C) .....	66	
67	Optional depreciation adjustment (from Form CT-32, Schedule C, line 70) .....	67	
68	Allocated combined taxable alternative entire net income (line 66, column C, plus or minus line 67, column C) ..	68	

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

69	Average value of total assets (from Form CT-32, Schedule D, line 72) .....	69	
70	Amount received from F.D.I.C. or F.S.L.I.C. (from Form CT-32, Schedule D, line 73) .....	70	
71	Interbank placement of funds (from Form CT-32, Schedule D, line 74) .....	71	
72	Combined taxable assets (add lines 70 and 71, column C and subtract the total from line 69, column C) .....	72	
73	Allocated combined taxable assets (multiply line 72, column C by line 60, column C) .....	73	
74	Parent's issuers allocation percentage from Form CT-32, line 23 .....	74	%

Subsidiary # 1	Subsidiary # 2	Subsidiary # 3	Subsidiary # 4	A Total	B Intercorporate Eliminations	C Combined Totals Column A Minus Column B
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**Schedule J**

**Part I**

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						27 •
					•	28 •
						29 • %
					•	30 •
					•	31 •
						32 • %
						33 • %
					•	34 •
					•	35 •
						36 • %
						37 • %
						38 • %
						39 • %

**Part II**

					•	40 •
					•	41 •
						42 • %
						43 • %
						44 • %
						45 • %
						46 • %

**Part III**

					•	47 •
						48 •
					•	49 •
						50 • %
					•	51 •
					•	52 •
						53 • %
						54 • %
					•	55 •
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						57 • %
						58 • %
						59 • %
						60 • %

**Schedule K**

					•	61 •
						62 •
					•	63 •
						64 •

**Schedule L**

					•	65 •
						66 •
					•	67 •
						68 •

**Schedule M**

					•	69 •
					•	70 •
					•	71 •
						72 •
						73 •
						74 •

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 14**

- 75 Mandatory first installment .....
- 76 CT-400 installments ..... (1)
- ..... (2)
- ..... (3)
- 77 Payment with extension — CT-5.3 .....
- 78 Credit from prior years .....
- 79 Credit from Form CT-32-M .....
- 80 Add lines 75 through 79 (enter here and on Schedule I, line 14) .....

Date	Amount	Deposit Serial Number