



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

If you claim an overpayment, mark an X in the box

Employer identification number		File number	Business telephone number ()	Trade name/DBA	
Legal name of corporation			State or country of incorporation		
Mailing name (if different from legal name above)			Date received (for Tax Department use only)		
c/o			Date of incorporation		
Number and street or PO box			Foreign corporations: date began business in NYS		
City		State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (see instructions)	If address above is new, mark an X in the box <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, by fax, or phone. See the <i>Need help?</i> section of the instructions.			Audit (for Tax Department use only)
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.

A. Pay amount shown on line 17. Make check payable to: New York State Corporation Tax	Payment enclosed
Attach your payment here. Detach all check stubs.	A.

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

1	Allocated taxable entire net income (ENI) from Schedule B, line 59	x .075	•	1.	
2	Allocated combined alternative ENI from Schedule C, line 68, column E •	x .03	•	2.	
3	Allocated combined taxable assets from Schedule D, line 72, column E •	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 (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)		•	8.	
9	Total combined franchise tax (add lines 7 and 8)		•	9.	
10a	First installment If you filed a request for extension, enter amount from Form CT-5.3, line 5 ...		•	10a.	
10b	of estimated tax If you did not file Form CT-5.3 and line 7 is over \$1,000, see instructions ...		•	10b.	
11	for the next period: 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	Penalty for underpayment of estimated tax (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; enter payment on line A above)		•	17.	

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

Signature of authorized person		Official title	Date
Paid preparer use only	Signature of individual preparing this return		Firm's name (or yours if self-employed)
	Address	City	State ZIP code ID number Date

Name of corporation		Employer identification number	
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, see instructions)	22a.	
22b	Refund of unused tax credits (see instructions)	22b.	
22c	Tax credits to be credited as an overpayment to next year's return	22c.	
23	Issuer's allocation percentage (see Schedule I instructions; show computation on page 8)	23.	%

Schedule B — Computation and allocation of ENI

24	Federal taxable income before net operating loss (NOL) and special deductions	
Additions		
25	Dividends and interest effectively connected with the conduct of a trade or business not included on line 24	
26	Income effectively connected with the conduct of a trade or business not included on line 24	
27	Dividends and interest not included on line 24	
28	Income taxes paid to the United States, its possessions, or to foreign countries, as deducted on federal return	
29	New York State franchise taxes deducted on federal return	
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	
33	Any other federal deduction previously allowable as a deduction under Articles 9-B or 9-C (attach explanation)	
34	Bad debt deduction allowed under IRC sections 166 or 585	
35	Twenty percent excess of bad debt deduction (see instructions; attach computation)	
36	Other additions to federal taxable income (attach list)	
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	
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 Articles 9-B or 9-C	
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	
44	Amount of money received from the FDIC, FSLIC, or RTC (see instructions)	
45	Interest income from subsidiary capital × 17% (.17) (see instructions) (attach statement)	
46	Dividend income from subsidiary capital × 60% (.60) (see instructions)	
47	Net gains from subsidiary capital × 60% (.60) (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	
50	Recaptured reserve for losses on loans from IRC section 585(c) taxpayers included on line 24	
51	Recoveries of charged-off loans included on line 24 for IRC section 585 taxpayers	
52	Bad debt deduction under section 1453(h) (attach computation)	
53	Bad debt deduction under section 1453(i) (attach computation)	
54	New York NOL deduction (see instructions)	
55	Other subtractions from federal taxable income (attach list)	
56	Total subtractions (add lines 38 through 55)	
57a	ENI (add line 24 and line 37; subtract line 56)	
57b	Allocated ENI: line 57a × _____ % from line 114	
58	Optional depreciation adjustments (add line 187 and line 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 (column A + column B)	D Intercorporate eliminations	E Combined totals (column C - column D)
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.				34.	
35.				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.				50.	
51.				51.	
52.				52.	
53.				53.	
54.				54.	
55.				55.	
56.				56.	
57a.				57a.	
57b.				57b.	
58.				58.	
59.				59.	

Name of corporation	Employer identification number
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Schedule C — Computation and allocation of alternative ENI

- 60 ENI from line 57a
- 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: line 65 x _____% from 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 (Read instructions before completing this schedule.)

- 69 Average value of total assets
- 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: line 71 x _____% from line 161 (also enter next to line 3).....
- 73 Compute net worth ratio:

	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:

	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 federal taxable income before the net operating loss deduction..... ●
- C. Total consolidated federal taxable income before the net operating loss deduction 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 consolidated federal taxable income before the net operating loss deduction 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 employer identification number of that corporation below.

Name	Employer identification number
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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

	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.

Name of corporation	Employer identification number
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Schedule E — Allocation percentages (Parts I, II, and III)

Part I — 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 and see 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, column E by line 77, 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)
- 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).....

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 (divide line 113 by five; see instructions if a factor is missing; also enter next to line 57b)

	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 (Parts I, II, and III)

Part I

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.	•

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

Name of corporation	Employer identification number
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Schedule E — Allocation percentages (Parts I, II, and III) (continued)

Part II — 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 (divide line 120 by three; see instructions if a factor is missing; also enter next to line 66)

Part III — 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)
- 151 Additional receipts percentage (enter percentage from line 150, column E)

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 (Parts I, II, and III) (continued)

Part II

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

Part III

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.	%

Name of corporation	Employer identification number
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Schedule E — Allocation percentages (Parts I, II, and III) (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).....
- 161 Taxable assets allocation percentage (divide line 160 by five; see instructions if a factor is missing; also enter next to line 72).....

Schedule F — Computation of IBF adjusted eligible net income or loss

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, below) 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 <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 (Parts I, II, and III) (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 I — 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)

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 II — 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).

Table with 7 columns: Item, A Description of property, B Date acquired, 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.

188 Add Part II, column E amounts; combine this total with line 186 and enter on line 30
189 Add Part II, column G amounts; enter on line 39

Schedule H — Computation of New York gain or loss on disposition of certain property acquired prior to 1/1/73 (see instructions)

Part I — Property acquired prior to: 1/1/26 by commercial banks; 1/1/44 by savings banks; 1/1/53 by savings and loan associations

Table with 5 columns: 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 (show any negative amounts with a minus (-) sign)

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 II — Property on which optional depreciation was claimed or on which the method used for New York State differed from federal depreciation deducted

Table with 5 columns: 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 (show any negative amounts with a minus (-) sign)

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 I, II, or III (see instructions)

Method I — Enter the alternative ENI allocation percentage from

line 121, column A (enter here and on Schedule A, line 23) ● %

Method II — **A** New York State gross income \$

B Worldwide gross income \$

Divide line A by line B (enter here and on Schedule A, line 23) ● %

Method III — 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)

Item	Name	EIN
A		
B		
C		
D		
E		
F		
G		

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

Method III — 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 III — 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 Schedule A, line 23....	●	203.	%

Composition of prepayments — Use the following worksheet to determine the prepayments of franchise tax on Schedule A, 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 (<i>see instructions</i>)	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 (<i>from Forms CT-32-A/C</i>)	209.	
210	Total prepayments (<i>add lines 204 through 209; enter on line 12</i>)	210.	

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

Form CT-41 Credit for employment of persons with disabilities	<input type="text"/>	Form CT-606 QEZE credit for real property taxes ..	<input type="text"/>
Form CT-43 Special additional mortgage recording tax credit.....	<input type="text"/>	Form CT-611 Brownfield redevelopment tax credit.....	<input type="text"/>
Form CT-44 ITC for financial services industry	<input type="text"/>	Form CT-612 Remediated brownfield credit for real property taxes	<input type="text"/>
Form CT-249 Long-term care insurance credit .	<input type="text"/>	Form CT-613 Environmental remediation insurance credit.....	<input type="text"/>
Form CT-250 Defibrillator credit	<input type="text"/>	Form DTF-624 Low-income housing credit	<input type="text"/>
Form CT-601 EZ wage credit	<input type="text"/>	Form DTF-630 Green building credit	<input type="text"/>
Form CT-601.1 ZEA wage credit.....	<input type="text"/>	Credit for servicing mortgages (<i>attach statement</i>)	<input type="text"/>
Form CT-602 EZ capital tax credit.....	<input type="text"/>	Other credits.....	<input type="text"/>
Form CT-604 QEZE tax reduction credit	<input type="text"/>		
211	Total of credits listed above (<i>enter here and on line 6 indicating a negative total as such; attach appropriate form or statement for each credit claimed</i>)	211.	
212	Total tax credits claimed on line 211 that are refund eligible (<i>see instructions</i>)	212.	