



NYC GENERAL CORPORATION TAX RETURN

3L

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

Special short period return (See Instr.) Amended return Final return - Check box if the corporation has ceased operations.

Check "yes" if you claim any 9/11/01-related federal tax benefits (see inst.) YES

2004

For CALENDAR YEAR 2004 or FISCAL YEAR beginning 2004 and ending

Name _____

Address (number and street) _____

City and State _____ Zip Code _____

Business Telephone Number _____ Date business began in NYC _____

EMPLOYER IDENTIFICATION NUMBER _____

BUSINESS CODE NUMBER AS PER FEDERAL RETURN _____

IMPORTANT: Corporations licensed and/or regulated by the NYC Taxi and Limousine Commission use business code 999900 in lieu of federal code.

SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

A. Payment		Pay amount shown on line 21 - Make check payable to: NYC Department of Finance	Payment Enclosed
1.	Allocated net income (from Schedule B, line 27)	<input type="checkbox"/> 1. _____ x .0885	<input type="checkbox"/> 1. _____
2a.	Allocated capital (from Schedule E, line 14)	<input type="checkbox"/> 2a. _____ x .0015	<input type="checkbox"/> 2a. _____
2b.	Total allocated capital - Cooperative Housing Corps.	<input type="checkbox"/> 2b. _____ x .0004	<input type="checkbox"/> 2b. _____
2c.	Cooperatives - enter:	<input type="checkbox"/> BORO <input type="checkbox"/> BLOCK <input type="checkbox"/> LOT	
3.	Alternative tax (see instructions) (see page 6 for worksheet)	<input type="checkbox"/> 3. _____	
4.	Minimum tax - No reduction is permitted for a period of less than 12 months	<input type="checkbox"/> 4. _____	300 00
5.	Allocated subsidiary capital (from Schedule C, line 2, Col.G)	<input type="checkbox"/> 5. _____ x .00075	<input type="checkbox"/> 5. _____
6.	Tax (line 1, 2a, 2b, 3 or 4, whichever is largest, PLUS line 5)	<input type="checkbox"/> 6. _____	<input type="checkbox"/> 6. _____
7.	UBT Paid Credit (attach Form NYC-9.7)	<input type="checkbox"/> 7. _____	<input type="checkbox"/> 7. _____
8a.	Credits from Form NYC-9.5 (attach form) (see instructions)	<input type="checkbox"/> 8a. _____	<input type="checkbox"/> 8a. _____
8b.	Credits from Form NYC-9.8 (attach form) (see instructions)	<input type="checkbox"/> 8b. _____	<input type="checkbox"/> 8b. _____
9.	Credits from Form NYC-9.6 (attach form) (see instructions)	<input type="checkbox"/> 9. _____	<input type="checkbox"/> 9. _____
10.	Tax after credits (line 6 less total of lines 7, 8a, 8b and 9)	<input type="checkbox"/> 10. _____	<input type="checkbox"/> 10. _____
11.	First installment of estimated tax for period following that covered by this return:		
	(a) If application for extension has been filed, enter amount from line 4 of Form NYC-6 (attach form)	<input type="checkbox"/> 11a. _____	<input type="checkbox"/> 11a. _____
	(b) If application for extension has not been filed and line 10 exceeds \$1,000, enter 25% of line 10.	<input type="checkbox"/> 11b. _____	<input type="checkbox"/> 11b. _____
12.	Sales tax addback per Admin. Code §11-604.12(c) and 11-604.17a(c) (see instructions)	<input type="checkbox"/> 12. _____	<input type="checkbox"/> 12. _____
13.	Net Tax (total of lines 10, 11a or 11b and 12)	<input type="checkbox"/> 13. _____	<input type="checkbox"/> 13. _____
14.	Prepayments (from Prepayments Schedule, page 6, line F) (see instructions)	<input type="checkbox"/> 14. _____	<input type="checkbox"/> 14. _____
15.	Balance due (line 13 less line 14)	<input type="checkbox"/> 15. _____	<input type="checkbox"/> 15. _____
16.	Overpayment (line 14 less line 13)	<input type="checkbox"/> 16. _____	<input type="checkbox"/> 16. _____
17a.	Interest (see instructions)	<input type="checkbox"/> 17a. _____	<input type="checkbox"/> 17a. _____
17b.	Additional charges (see instructions)	<input type="checkbox"/> 17b. _____	<input type="checkbox"/> 17b. _____
17c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	<input type="checkbox"/> 17c. _____	<input type="checkbox"/> 17c. _____
18.	Total of lines 17a, 17b and 17c	<input type="checkbox"/> 18. _____	<input type="checkbox"/> 18. _____
19.	Net overpayment (line 16 less line 18)	<input type="checkbox"/> 19. _____	<input type="checkbox"/> 19. _____
20.	Amount of line 19 to be:		
	(a) Refunded	<input type="checkbox"/> 20a. _____	<input type="checkbox"/> 20a. _____
	(b) Credited to 2005 estimated tax	<input type="checkbox"/> 20b. _____	<input type="checkbox"/> 20b. _____
21.	TOTAL REMITTANCE DUE (see instructions) Enter payment amount on line A above	<input type="checkbox"/> 21. _____	<input type="checkbox"/> 21. _____
21a.	Issuer's allocation percentage (from Schedule E, line 15)	<input type="checkbox"/> 21a. _____	<input type="checkbox"/> 21a. %
22.	NYC rent from Sch. G, part 1 or NYC rent deducted on federal return - THIS LINE MUST BE COMPLETED (see instr.)	<input type="checkbox"/> 22. _____	<input type="checkbox"/> 22. _____
23.	Federal return filed: <input type="checkbox"/> 1120 <input type="checkbox"/> 1120A <input type="checkbox"/> 1120S <input type="checkbox"/> 1120F	<input type="checkbox"/> 24. Gross receipts or sales from federal return	<input type="checkbox"/> 24. _____
25.	EIN of Parent Corporation	<input type="checkbox"/> 25. _____	<input type="checkbox"/> 26. Total assets from federal return
27.	EIN of Common Parent Corporation	<input type="checkbox"/> 27. _____	<input type="checkbox"/> 26. _____
28.	Compensation of stockholders (from Sched. F, line 1)	<input type="checkbox"/> 28. _____	<input type="checkbox"/> 28. _____
29.	Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 100%	<input type="checkbox"/> 29. _____	<input type="checkbox"/> 29. %

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions) YES

SIGN HERE → Signature of officer _____ Title _____ Date _____ Preparer's Social Security Number or PTIN _____

PREPARER'S USE ONLY → Preparer's signature _____ Preparer's printed name _____ Check if self-employed Date _____ Firm's Employer Identification Number _____

▲ Firm's name (or yours, if self-employed) _____ ▲ Address _____ ▲ Zip Code _____

SCHEDULE B Computation and Allocation of Entire Net Income

1.	Federal taxable income before net operating loss deduction and special deductions (see instructions).....	● 1.		
2.	Interest on federal, state, municipal and other obligations not included in line 1 above (see instructions)	2.		
3.	Deductions directly attributable to subsidiary capital (attach list) (see instructions).....	● 3.		
4.	Deductions indirectly attributable to subsidiary capital (attach list) (see instructions).....	● 4.		
5a.	NYS Franchise Tax and other income taxes, including MTA surcharge, deducted on federal return (see instr.).....	5a.		
5b.	NYC General Corporation Tax deducted on federal return (see instructions).....	5b.		
6.	New York City adjustments relating to (see instructions):			
	(a) Sales and compensating use tax credit.....	6a.		
	(b) Employment opportunity relocation costs credit.....	6b.		
	(c) Real estate tax escalation credit.....	6c.		
	(d) ACRS depreciation and/or adjustment (attach Form NYC-399 or NYC-399Z).....	6d.		
7.	Other additions (see instructions) (attach rider).....	7.		
8.	Total additions (add lines 1 through 7).....	8.		
9a.	Dividends and gains from subsidiary capital (itemize on rider) (see instr.).....	● 9a.		
9b.	Interest from subsidiary capital (itemize on rider) (see instructions).....	● 9b.		
10.	50% of dividends from nonsubsidiary corporations (see instructions).....	● 10.		
11.	New York City net operating loss deduction (see instructions).....	● 11.		
12.	Gain on sale of certain property acquired prior to 1/1/66 (see instructions).....	12.		
13.	NYC and NYS tax refunds included in Sch. B, line 8 (see instructions).....	13.		
14.	Sales tax refunds or credits from vendors or New York State. Also include on page 1, Sch. A, line 12 (see instr.).....	14.		
15.	Wages and salaries subject to federal jobs credit (attach federal Form 5884 and/or 8884) (see instructions).....	15.		
16.	Depreciation and/or adjmt. calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 or NYC-399Z) (see instr.).....	16.		
17.	Other deductions (see instructions) (attach rider).....	17.		
18.	Total deductions (add lines 9 through 17).....	18.		
19.	Entire net income (line 8 less line 18).....	● 19.		
20.	If the amount in line 19 is not correct, enter correct amount here and explain on rider (see instr.)...	● 20.		
21.	Investment income - (complete lines a through g below) (see instructions)			
	(a) Dividends from nonsubsidiary stocks held for investment.....	● 21a.		
	(b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider) ..	● 21b.		
	(c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for investment	● 21c.		
	(d) Income from assets included on line 3 of Schedule D.....	21d.		
	(e) Add lines 21a through 21d inclusive.....	● 21e.		
	(f) Deductions directly or indirectly attributable to investment income.....	● 21f.		
	(g) Balance (subtract line 21f from line 21e).....	21g.		
	(h) Interest on bank accounts included in income reported on line 21d.....	● 21h.		
22.	New York City net operating loss deduction apportioned to investment income (see instr.).....	● 22.		
23.	Investment income to be allocated (line 21g less line 22) (but not more than line 19 or 20).....	● 23.		
24.	Business income to be allocated (line 19 or line 20 less line 23).....	● 24.		
25.	Allocated investment income (line 23 multiplied by: _____% - Schedule D, line 2) (see instr.).....	25.		
26.	Allocated business income (line 24 multiplied by: _____% - Schedule H, line 5).....	26.		
27.	Total allocated net income (line 25 plus line 26 (enter at Schedule A, line 1)).....	27.		

S CORPORATIONS
 Attach a rider to line 1 showing income and deductions from federal Form 1120S, Schedule K, lines 1-10 and 11a.



SCHEDULE C Subsidiary Capital and Allocation

A DESCRIPTION OF SUBSIDIARY CAPITAL LIST EACH ITEM (USE RIDER IF NECESSARY)		B EMPLOYER IDENTIFICATION NUMBER	● C % of Voting Stock Owned	● D Average Value	● E Liabilities Directly or Indirectly Attributable to Subsidiary Capital	● F Net Average Value (column C minus column D)	● G Issuer's Allocation Percentage	● H Value Allocated to NYC (column E x column F)
			%				%	
1. Total Cols C, D and E (including items on rider) ● 1.								
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 5							2.	

SCHEDULE D Investment Capital and Allocation

A DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	B No. of Shares or Amount of Securities	● C Average Value	● D Liabilities Directly or Indirectly Attributable to Investment Capital	● E Net Average Value (column C minus column D)	● F Issuer's Allocation Percentage	● G Value Allocated to NYC (column E x column F)	● H Gross Income from Investment
					%		
1. Totals (including items on rider) ● 1.							
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point) . ● 2.					%		
3. Cash - (To treat cash as investment capital, you must include it on this line.) ● 3.							
4. Investment capital (total of lines 1E and 3E - enter on Schedule E, line 10) ● 4.							

SCHEDULE E Computation and Allocation of Capital

Basis used to determine average value in column C. Check one. (Attach detailed schedule.)

- Annually - Semi-annually - Quarterly
- Monthly - Weekly - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1. Total assets from federal return			● 1.	
2. Real property and marketable securities included in line 1			● 2.	
3. Subtract line 2 from line 1				
4. Real property and marketable securities at fair market value ...			● 4.	
5. Adjusted total assets (add lines 3 and 4)			● 5.	
6. Total liabilities (see instructions)			● 6.	
7. Total capital (column C, line 5 less column C, line 6)			● 7.	
8. Subsidiary capital (Schedule C, column E, line 1)			● 8.	
9. Business and investment capital (line 7 less line 8)			● 9.	
10. Investment capital (Schedule D, line 4)			● 10.	
11. Business capital (line 9 less line 10)			● 11.	
12. Allocated investment capital (line 10 x _____ % from Schedule D, line 2)			● 12.	
13. Allocated business capital (line 11 x _____ % from Schedule H, line 5)			● 13.	
14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b)			● 14.	
15. Issuer's allocation percentage (sum of Sch. E, line 14 and Sch. C, col. G, line 2 ÷ Sch. E, line 7 rounded to the nearest one hundredth of a percentage point) (enter on page 1 - see instructions)			● 15.	%

SCHEDULE F Certain Stockholders

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name and Address - Give actual residence. (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")

1. Total, including any amount on rider. (Enter on Schedule A, line 28) 1.

SCHEDULE G Complete this schedule if business is carried on both inside and outside NYC

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Table with 6 columns: Complete Address, Rent, Nature of Activities, Number of Employees, Wages, Salaries, Etc., Duties. Includes a Total row at the bottom.

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Table with 6 columns: Complete Address, Rent, Nature of Activities, Number of Employees, Wages, Salaries, Etc., Duties. Includes a Total row at the bottom.

SCHEDULE H Business Allocation - see instructions before completing this schedule

- 1. Did you make an election to use fair market value in the property factor? ... 1. Yes No
2. If this is your first tax year, are you making the election to use fair market value in the property factor? ... 2. Yes No
3. Are you a manufacturing corporation electing to use a double weighted-receipts factor for a tax year beginning after 6/30/1996? ... 3. Yes No

Table for Business Allocation with columns for COLUMN A - NEW YORK CITY and COLUMN B - EVERYWHERE. Rows include Real estate owned, Real estate rented, Inventories owned, Tangible personal property owned/rented, Total, and Percentage in New York City.

Receipts in the regular course of business from:

Table for Receipts with columns for New York City and Everywhere. Rows include Sales of tangible personal property, Services performed, Rentals of property, Royalties, Other business receipts, Total, and Percentage in New York City.

- 3a. Wages, salaries and other compensation of employees, except general executive officers ... 3a.
3b. Percentage in New York City (column A divided by column B) ... 3b. %
4. Total of the New York City percentages shown at lines 1g, 2h, 2i and 3b ... 4. %
5. Business allocation percentage (line 4 divided by three, or by the actual number of percentages used if other than three and rounded to the nearest one hundredth of a percentage point) ... 5. %



SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels

Part 1 Business allocation for aviation corporations

Table with columns: AVERAGE FOR THE YEAR, COLUMN A - NEW YORK CITY, COLUMN B - EVERYWHERE. Rows include Aircraft arrivals and departures, New York City percentage, Revenue tons handled, etc.

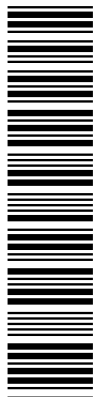
Part 2 Business allocation for corporations operating vessels in foreign commerce

Table with columns: COLUMN A - NEW YORK CITY TERRITORIAL WATERS, COLUMN B - EVERYWHERE. Rows include Aggregate number of working days, Allocation percentage.

SCHEDULE J The following information must be entered for this return to be complete.

(REFER TO INSTRUCTIONS BEFORE COMPLETING THIS SECTION.)

- 1a. New York City principal business activity
1b. Other significant business activities
1c. Trade name of reporting corporation
2. Is this corporation included in a consolidated federal return?
3. Is this corporation included in a New York City Combined General Corporation Tax Return?
4. Is this corporation a member of a controlled group of corporations...
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income...
6. If "YES" to question 5, has Form(s) NYC-3360...
7. Did this corporation make any payments treated as interest...
8. Was this corporation a member of a partnership or joint venture...
9. At any time during the taxable year, did the corporation have an interest in real property...
10. a) If "YES" to 9, attach a schedule... b) Was any NYC real property... c) Was there a partial or complete liquidation... d) Was 50% or more of the corporation's ownership transferred...
11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return...
12. If "NO" to 11, explain:
13. Does the corporation have one or more qualified subchapter S subsidiaries?



SCHEDULE K Federal Return Information

The following information must be entered for this return to be complete.

Enter on lines 1 through 10 in the Federal Amount column the amounts reported on your federal return or pro-forma Federal return. (See instructions)

Federal 1120

▼ Federal Amount ▼

1. Dividends	● 1.		
2. Interest income.....	● 2.		
3. Capital gain net income	● 3.		
4. Other income.....	● 4.		
5. Total income.....	● 5.		
6. Bad debts.....	● 6.		
7. Interest expense.....	● 7.		
8. Other deductions.....	● 8.		
9. Total deductions	● 9.		
10. Net operating loss deduction	● 10.		

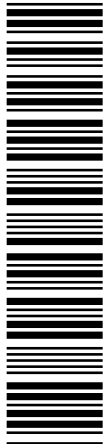
COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT	TWELVE DIGIT TRANSACTION ID CODE
A. Mandatory first installment paid with preceding year's tax.....			
B. Payment with Declaration, Form NYC-400 (1)			
C. Payment with Notice of Estimated Tax Due (2)			
Payment with Notice of Estimated Tax Due (3)			
D. Payment with extension, Form NYC-6 or NYC-6F			
E. Overpayment from preceding year credited to this year			
F. TOTAL of A, B, C, D and E (enter on Schedule A, line 14) ...			

Alternative Tax Worksheet

Refer to page 5 of instructions before computing the alternative tax.

Net income/loss (Schedule B, line 19 or 20).....	1.	\$ _____
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instructions.)	2.	\$ _____
Total (line 1 plus line 2)	3.	\$ _____
Statutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return).....	4.	\$ _____
Net amount (line 3 minus line 4)	5.	\$ _____
30% of net amount (line 5 X 30%)	6.	\$ _____
Investment income to be allocated (Schedule B, line 23. Do not enter more than amount on line 6 above. Enter "0" if not applicable.)	7.	\$ _____
Business income to be allocated (line 6 minus line 7)	8.	\$ _____
Allocated investment income (line 7 x investment allocation % from Sched. D, line 2F)	9.	\$ _____
Allocated business income (line 8 x business allocation % from Schedule H, line 5).....	10.	\$ _____
Taxable net income (line 9 plus line 10)	11.	\$ _____
Tax rate	12.	8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3	13.	\$ _____



Attach copy of all pages of your federal tax return or pro forma federal tax return.

Make remittance payable to the order of: NYC DEPARTMENT OF FINANCE
Payment must be made in U.S. dollars, drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.

MAILING → INSTRUCTIONS

RETURNS WITH REMITTANCES
NYC DEPARTMENT OF FINANCE
P.O. BOX 5040
KINGSTON, NY 12402-5040

RETURNS CLAIMING REFUNDS
NYC DEPARTMENT OF FINANCE
P.O. BOX 5050
KINGSTON, NY 12402-5050

ALL OTHER RETURNS
NYC DEPARTMENT OF FINANCE
P.O. BOX 5060
KINGSTON, NY 12402-5060