

For CALENDAR YEAR 2009 or FISCAL YEAR beginning _____ 2009 and ending _____

- Check box if you are filing a 52- 53-week taxable year
- Special short period return (See Instructions)

- Amended return
- Final return Check box if the corporation has ceased operations.
- Check box if a pro-forma federal return is attached
- Check box if you claim any 9/11/01-related federal tax benefits (see inst.)
- Check box to request consent to use an alternative allocation method (see instructions)

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 _____

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 (see instructions) - NYC Gross Receipts:	<input type="checkbox"/> 4.			
5.	Allocated subsidiary capital (see instructions)	<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.			
7.	UBT Paid Credit (attach Form NYC-9.7)	<input type="checkbox"/> 7.			
8a.	REAP Credit (attach Form NYC-9.5)	<input type="checkbox"/> 8a.			
8b.	LMREAP Credit (attach Form NYC-9.8)	<input type="checkbox"/> 8b.			
9a.	Real Estate Tax Escalation and Employment Opportunity Relocation Cost or Industrial Business Zone Credits (attach Form NYC-9.6)	<input type="checkbox"/> 9a.			
9b.	NYC Film Production Credit (attach Form NYC-9.9)	<input type="checkbox"/> 9b.			
10.	Net tax after credits (line 6 less total of lines 7, 8a, 8b, 9a and 9b)	<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 2 of Form NYC-EXT	<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.			
12.	Sales tax addback per Admin. Code §11-604.12(c) and 11-604.17a(c) (see instructions)	<input type="checkbox"/> 12.			
13.	Total of lines 10, 11a, 11b and 12	<input type="checkbox"/> 13.			
14.	Prepayments (from Prepayments Schedule, page 6, line F) (see instructions)	<input type="checkbox"/> 14.			
15.	Balance due (line 13 less line 14)	<input type="checkbox"/> 15.			
16.	Overpayment (line 14 less line 13)	<input type="checkbox"/> 16.			
17a.	Interest (see instructions)	<input type="checkbox"/> 17a.			
17b.	Additional charges (see instructions)	<input type="checkbox"/> 17b.			
17c.	Penalty for underpayment of estimated tax (attach Form NYC-222) ..	<input type="checkbox"/> 17c.			
18.	Total of lines 17a, 17b and 17c	<input type="checkbox"/> 18.			
19.	Net overpayment (line 16 less line 18)	<input type="checkbox"/> 19.			
20.	Amount of line 19 to be: (a) Refunded	<input type="checkbox"/> 20a.			
	(b) Credited to 2010 estimated tax	<input type="checkbox"/> 20b.			
21.	TOTAL REMITTANCE DUE (see instructions) Enter payment amount on line A above	<input type="checkbox"/> 21.			
21a.	Issuer's allocation percentage (from Schedule E, line 15)	<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.			
23.	Federal return filed: <input type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120S <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120H	<input type="checkbox"/> 24.			
24.	Gross receipts or sales from federal return				
25.	EIN of Parent Corporation	<input type="checkbox"/> 25.			
26.	Total assets from federal return	<input type="checkbox"/> 26.			
27.	EIN of Common Parent Corporation ...	<input type="checkbox"/> 27.			
28.	Compensation of stockholders (from Sched. F, line 1)	<input type="checkbox"/> 28.			
29.	Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 100%	<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 signature	Preparer's printed name	Check if self-employed <input type="checkbox"/>	Date
PREPARER'S USE ONLY →	▲ Firm's name (or yours, if self-employed) ▲ Address			Firm's Employer Identification Number
				▲ 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, including MTA taxes and other business taxes deducted on the 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 and IBZ credit.....	● 6b.		
	(c) Real estate tax escalation credit	● 6c.		
	(d) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z).....	● 6d.		
7.	Additions:			
	(a) Payment for use of intangibles	● 7a.		
	(b) Other (see instructions) (attach rider)	● 7b.		
8.	Total additions (add lines 1 through 7b)	● 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 and/or NYC-399Z) (see instr.).....	● 16.		
17.	Deductions:			
	(a) Royalty income from intangibles	● 17a.		
	(b) Other (see instructions) (attach rider)	● 17b.		
18.	Total deductions (add lines 9 through 17b).....	● 18.		
19.	Entire net income (line 8 less line 18) (see instructions).....	● 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 (see instructions)	● 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 (itemize on rider or attach Federal Schedule D).....	● 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.		
23a.	Investment income (line 21g less line 22)	● 23a.		
23b.	Investment income to be allocated (see instructions)	● 23b.		
24.	Business income to be allocated (line 19 or line 20 less line 23b)	● 24.		
25.	Allocated investment income (line 23b 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 11 - 12d.



SCHEDULE C Subsidiary Capital and Allocation

Table with 7 columns: A (Description of Subsidiary Capital), B (% of Voting Stock Owned), C (Average Value), D (Liabilities), E (Net Average Value), F (Issuer's Allocation Percentage), G (Value Allocated to NYC). Includes summary rows 1 and 2.

SCHEDULE D Investment Capital and Allocation

Table with 8 columns: A (Description of Investment), B (No. of Shares), C (Average Value), D (Liabilities), E (Net Average Value), F (Issuer's Allocation Percentage), G (Value Allocated to NYC), H (Gross Income from Investment). Includes summary rows 1-4.

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

Table with 3 columns: COLUMN A (Beginning of Year), COLUMN B (End of Year), COLUMN C (Average Value). Rows 1-15 for asset and liability calculations.



SCHEDULE F Certain Stockholders

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

Table with 4 columns: Name and Address, Social Security Number, Official Title, Salary & All Other Compensation Received from Corporation.

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.

Complete Address	Rent	Nature of Activities	Number of Employees	Wages, Salaries, Etc.	Duties
Total					

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.

Complete Address	Rent	Nature of Activities	Number of Employees	Wages, Salaries, Etc.	Duties
Total					

SCHEDULE H Business Allocation - see instructions before completing this schedule

- Did you make an election to use fair market value in the property factor? ● 1. Yes No
- If this is your first tax year, are you making the election to use fair market value in the property factor? ● 2. Yes No
- Are you a manufacturing corporation electing to use a double weighted-receipts factor? ● 3. Yes No
- Is this the first year you are making the election? ● 4. Yes No

	● COLUMN A - NEW YORK CITY	● COLUMN B - EVERYWHERE
1a. Real estate owned	1a.	1a.
1b. Real estate rented - multiply by 8 (see instructions) (attach rider)	1b.	1b.
1c. Inventories owned.....	1c.	1c.
1d. Tangible personal property owned (see instructions)	1d.	1d.
1e. Tangible personal property rented - multiply by 8(see instructions)	1e.	1e.
1f. Total	1f.	1f.
1g. Percentage in New York City (column A divided by column B)	1g.	%

Receipts in the regular course of business from:

2a. Sales of tangible personal property where shipments are made to points within New York City	2a.	
2b. All sales of tangible personal property	2b.	
2c. Services performed	2c.	
2d. Rentals of property	2d.	
2e. Royalties	2e.	
2f. Other business receipts	2f.	
2g. Total	2g.	
2h. Percentage in New York City (col. A of line 2g divided by col. B)	2h.	%
2i. Additional receipts factor (enter amount from line 2h, if applicable (see Instr.))	2i.	%

3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions) ...	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. See instructions. (If using Schedule I, enter percentage from part 1, line 8 or part 2, line 2.) See Instructions.....	● 5.	%



SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels

Part 1 Business allocation for aviation corporations

Table with 8 rows and 2 columns: COLUMN A - NEW YORK CITY, COLUMN B - EVERYWHERE. Includes rows for aircraft arrivals, revenue tons handled, and allocation percentage.

Part 2 Business allocation for corporations operating vessels in foreign commerce

Table with 2 rows and 2 columns: COLUMN A - NEW YORK CITY TERRITORIAL WATERS, COLUMN B - EVERYWHERE. Includes rows for aggregate number of working days and 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 as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section?
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, or are you currently under audit?
6. If "YES" to question 5, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed?
7. Did this corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock?
8. Was this corporation a member of a partnership or joint venture during the tax year?
9. At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property?
10. a) If "YES" to 9, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
b) Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration?
c) Was there a partial or complete liquidation of the corporation?
d) Was 50% or more of the corporation's ownership transferred during the tax year, over a three-year period or according to a plan?
11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed?
12. If "NO" to 11, explain:
13. Does the corporation have one or more qualified subchapter S subsidiaries?
14. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached:

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
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-EXT.....		
E. Overpayment from preceding year credited to this year		
F. TOTAL of A, B, C, D, E (enter on Schedule A, line 14)		

Alternative Tax Worksheet

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

Net income/loss (See instructions)	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.	\$ _____
18.75% of net amount (line 5 x 18.75%)	6.	\$ _____
Investment income to be allocated (amount on Schedule B, line 23b x 18.75%. 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 Schedule 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
GENERAL CORPORATION TAX
P.O. BOX 5040
KINGSTON, NY 12402-5040

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

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