FINANCE NEW • YORK
www.nyc.gov/finance

NYC 3L GENERAL CORPORATION TAX RETURN

● ☐ Special short period return (See Instr.)

▲ DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY ▲

● ☐ Amended return ● ☐ Final return - Check box if the corporation has ceased operations.

2003

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

For CALENDAR YEAR 2003 or FISCAL YEAR beginning _____ 2003 and ending _____

▶ Affix mailing label here. ▶

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.

					Payment Enclosed
A. Payment	Pay amount shown on line 21 - Make check payable to: *NYC Department of Finance* ●				
1.	Allocated net income (from Schedule B, line 27) ● **1.**		x .0885	● **1.**	
2a.	Allocated capital (from Schedule E, line 14) ..... ● **2a.**		x .0015	● **2a.**	
2b.	Total allocated capital - Cooperative Housing Corps. ● **2b.**		x .0004	● **2b.**	
2c.	Cooperatives - enter: ● **BORO** ● **BLOCK** ● **LOT**				
3.	Alternative tax **(applies to all corporations, including professional corporations)** *(see page 6 for worksheet)*			● **3.**	
4.	Minimum tax - No reduction is permitted for a period of less than 12 months			**4.**	300 00
5.	Allocated subsidiary capital (from Schedule C, line 2, Col.G) ● **5.**		x .00075...	● **5.**	
6.	Tax (line 1, 2a, 2b, 3 or 4, whichever is **largest, *PLUS*** line 5)			● **6.**	
7.	UBT Paid Credit *(attach Form NYC-9.7)*			● **7.**	
8.	Credits from Form NYC-9.5 (attach form) (see instructions)			● **8.**	
9.	Credits from Form NYC-9.6 (attach form) (see instructions)			● **9.**	
10.	Tax after credits (line 6 less total of lines 7, 8 and 9)			● **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)*			● **11a.**	
	(b) If application for extension has **not** been filed and line 10 exceeds $1,000, enter 25% of line 10.			● **11b.**	
12.	Sales tax addback per Admin. Code §11-604.12(c) and 11-604.17a(c) (see instructions)			● **12.**	
13.	Net Tax (total of lines 10,11a or 11b and 12)			● **13.**	
14.	Prepayments (from Prepayments Schedule, page 6, line F) *(see instructions)*			● **14.**	
15.	Balance due (line 13 less line 14)			● **15.**	
16.	Overpayment (line 14 less line 13)			● **16.**	
17a.	Interest *(see instructions)*	**17a.**			
17b.	Additional charges *(see instructions)*	**17b.**			
17c.	Penalty for underpayment of estimated tax *(attach Form NYC-222)* ● **17c.**				
18.	Total of lines 17a, 17b and 17c			● **18.**	
19.	Net overpayment (line 16 less line 18)			● **19.**	
20.	Amount of line 19 to be: **(a)** Refunded			● **20a.**	
	(b) Credited to 2004 estimated tax			● **20b.**	
21.	**TOTAL REMITTANCE DUE** *(see instructions)* Enter payment amount on line A above			● **21.**	
21a.	Issuer's allocation percentage (from Schedule E, line 15)			● **21a.**	%
22.	NYC rent from Sch. G, part 1 or NYC rent deducted on federal return - **THIS LINE MUST BE COMPLETED** *(see instr.)*			● **22.**	
23.	Federal return filed: ● ☐ 1120 ● ☐ 1120A ● ☐ 1120S ● ☐ 1120F	**24.** Gross receipts or sales from federal return		● **24.**	
25.	EIN of Parent Corporation ● **25.**	**26.** Total assets from federal return		● **26.**	
27.	EIN of Common Parent Corporation ● **27.**	**28.** Compensation of stockholders (from Sched. F, line 1)		● **28.**	
29.	Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 100%			● **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 | 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)	EMPLOYER IDENTIFICATION NUMBER	B % of Voting Stock Owned	● C Average Value	● D Liabilities Directly or Indirectly Attributable to Subsidiary 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)
		%				%	
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 neartest 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.

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

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

	● COLUMN A - NEW YORK CITY	● COLUMN B - EVERYWHERE
1a. Real estate owned *(see instructions)*	**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.**	**2c.**
2d. Rentals of property	**2d.**	**2d.**
2e. Royalties	**2e.**	**2e.**
2f. Other business receipts	**2f.**	**2f.**
2g. Total	**2g.**	**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 (see Instr.))		**2i.** %
3a. Wages, salaries and other compensation of employees, except general executive officers *(see instructions)*	**3a.**	**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) (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

		AVERAGE FOR THE YEAR	
		COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1.	Aircraft arrivals and departures ..... 1.		
2.	New York City percentage (column A divided by column B) ..... 2.		%
3.	Revenue tons handled ..... 3.		
4.	New York City percentage (column A divided by column B) ..... 4.		%
5.	Originating revenue ..... 5.		
6.	New York City percentage (column A divided by column B) ..... 6.		%
7.	Total of lines 2,4 and 6 ..... 7.		%
8.	Allocation percentage (line 7 divided by three rounded to the nearest one hundredth of a percentage point) (enter on Schedule H, line 5) ..... 8.		%

Part 2 Business allocation for corporations operating vessels in foreign commerce

		COLUMN A - NEW YORK CITY TERRITORIAL WATERS	COLUMN B - EVERYWHERE
1.	Aggregate number of working days ..... 1.		
2.	Allocation percentage (column A divided by column B rounded to the nearest one hundredth of a percentage point) (enter on Schedule H, line 5) ..... 2.		%

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 *(attach schedule, see instructions)* _____

1c. Trade name of reporting corporation, if different from name entered on page 1 _____

● **2.** Is this corporation included in a consolidated federal return? ..... ● ☐ YES ● ☐ NO

If "YES", give parent's name ● _____ ● EIN _____ enter here and on page 1, line 25

● **3.** Is this corporation included in a New York City Combined General Corporation Tax Return? ..... ● ☐ YES ● ☐ NO

If "YES", give parent's name ● _____ ● EIN _____

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? ..... ☐ YES ☐ NO

If "YES", give common parent corporation's name, if any _____ EIN _____ enter here and on page 1, line 27

● **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? ..... ● ☐ YES ● ☐ NO

If "YES", by whom? ● ☐ Internal Revenue Service State period(s): ● Beg.:_____ MMDDYY ● End.:_____ MMDDYY

● ☐ New York State Department of Taxation and Finance State period(s): ● Beg.:_____ MMDDYY ● End.:_____ MMDDYY

● **6.** If "YES" to question 5, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? ..... ● ☐ YES ● ☐ NO

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? If "YES", complete the following (if more than one, attach separate sheet) ..... ☐ YES ☐ NO

Shareholder's name: _____ SSN/EIN: _____

Interest paid to Shareholder: _____ Total Indebtedness to shareholder described above: _____ Total interest paid: _____

8. Was this corporation a member of a partnership or joint venture during the tax year? ..... ☐ YES ☐ NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).

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? ..... ☐ YES ☐ NO

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? ..... ☐ YES ☐ NO

c) Was there a partial or complete liquidation of the corporation? ..... ☐ YES ☐ NO

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? ..... ☐ YES ☐ NO

11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? ..... ☐ YES ☐ NO

12. If "NO" to 11, explain: _____

13. Does the corporation have one or more qualified subchapter S subsidiaries? ..... ☐ YES ☐ NO

If "YES": Attach a schedule showing the name, address and EIN, if any, of each QSSS and indicate whether the QSSS filed or was required to file a City business income tax return. *(see instructions)*

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 pro-forma return.

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 4 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

The due date for the calendar year 2003 return is on or before March 15, 2004. For fiscal years beginning in 2003, file on or before the 15th day of the 3rd month following the close of fiscal year.