

For CALENDAR YEAR 2008 or FISCAL YEAR beginning _____ 2008, and ending _____ Check box if you are filing a 52- 53-week taxable year

- Amended return Final return. Check box if corporation has ceased operations.
- Special short period return. See Instructions.
- Check box if you claim any 9/11/01-related federal tax benefits (see instructions.)
- Check this box to request consent to use an alternative method to compute the business allocation percentage

Print or Type:

Name of reporting corporation _____
 Address (number and street) _____
 City and State _____ Zip Code _____
 Business Telephone Number _____ Date business began in NYC _____
 Name of parent of controlled group _____ Employer Identification Number _____

EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION
 _____ - _____
 BUSINESS CODE NUMBER AS PER FEDERAL RETURN

 NYC PRINCIPAL BUSINESS ACTIVITY

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

A.	Payment	Pay amount shown on line 23 - Make check payable to: NYC Department of Finance		Payment Enclosed
1.	Allocated combined net income (from Schedule M, line 7).....	1. _____	X .0885 ● 1.	
2.	Allocated combined capital (from Schedule M, line 10) (see instr.).....	2. _____	X .0015 ● 2.	
3.	Alternative tax (see instructions).....	3. _____	● 3.	
4.	Minimum tax for reporting corporation only.....	4. _____	● 4.	300 00
5.	Allocated subsidiary capital (from Schedule M, line 11).....	5. _____	X .00075 ● 5.	
6.	Combined tax (line 1, 2, 3, or 4, whichever is largest, PLUS line 5).....	6. _____	● 6.	
7.	Minimum tax for taxable corporations (see instr.) - number of corporations.....	7. _____ x \$300	● 7.	
8.	Total combined tax - add line 6 and line 7.....	8. _____	● 8.	
9.	UBT Paid Credit (attach Form NYC-9.7).....	9. _____	● 9.	
10a.	REAP Credits (attach Form NYC-9.5).....	10a. _____	● 10a.	
10b.	LMREAP Credits (attach Form NYC-9.8).....	10b. _____	● 10b.	
11a.	Real Estate Tax Escalation and Employment Opportunity Relocation Costs or Industrial Business Zone Credits (attach Form NYC-9.6).....	11a. _____	● 11a.	
11b.	NYC Film Production Credits (attach Form NYC-9.9).....	11b. _____	● 11b.	
12.	Tax after credits (line 8, less total of lines 9, 10a, 10b, 11a and 11b).....	12. _____	● 12.	
13.	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).....	13a. _____	● 13a.	
	b) If application for extension has not been filed and line 12 exceeds \$1,000, enter 25% of line 12.....	13b. _____	● 13b.	
14.	Sales tax addback (see instructions for Form NYC-3L, Sch. A, line 12).....	14. _____	● 14.	
15.	Net tax (total of lines 12, 13a or 13b and 14).....	15. _____	● 15.	
16.	Total prepayments listed on each attached return (see instructions).....	16. _____	● 16.	
17.	Balance due (line 15 less line 16).....	17. _____	● 17.	
18.	Overpayment (line 16 less line 15).....	18. _____	● 18.	
19a.	Interest (see Form NYC-3L, Sch. A, line 17a instructions).....	19a. _____	● 19a.	
19b.	Additional charges (see Form NYC-3L instructions).....	19b. _____	● 19b.	
19c.	Penalty for underpayment of estimated tax (attach Form NYC-222).....	19c. _____	● 19c.	
20.	Total of lines 19a, 19b and 19c.....	20. _____	● 20.	
21.	Net overpayment (line 18 less line 20).....	21. _____	● 21.	
22.	Amount of line 21 to be: (a) Refunded.....	22a. _____	● 22a.	
	(b) Credited to 2009 estimated tax.....	22b. _____	● 22b.	
23.	TOTAL REMITTANCE DUE (see instructions). Enter payment amount on line A above.....	23. _____	● 23.	
24.	Combined group's issuer's allocation percentage (from Schedule M, line 12).....	24. _____	● 24.	%
25.	Gross receipts or sales from page 3, column C, line A.....	25. _____	● 25.	
26.	Total assets from page 3, column C, line B.....	26. _____	● 26.	
27.	Compensation of more than 5% stockholders as used in computation of line 3.....	27. _____	● 27.	
28.	NYC rent or NYC rent deducted on federal return - THIS LINE MUST BE COMPLETED	28. _____	● 28.	
29.	Combined Group Business Allocation Percentage (from Schedule J, line 12).....	29. _____	● 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 <input type="checkbox"/> Date _____	Firm's Employer Identification Number ● _____ - _____
	▲ Firm's name (or yours, if self-employed) _____	▲ Address _____	▲ Zip Code _____	

If more than one Page 2 is used, please state total number of Page 2 attached: _____

CORPORATION NAME COLUMN 1	CORPORATION NAME COLUMN 2	CORPORATION NAME COLUMN 3
Employer Identification Number	Employer Identification Number	Employer Identification Number

SCHEDULE I Analysis of income & capital from Form NYC-3L

1. Entire net income (Schedule B, line 19 or 20)	1.				
2. Investment income (Schedule B, line 23b)	2.				
3. Business income (Schedule B, line 24)	3.				
4. Intentionally Omitted					
5. Intentionally Omitted					
6. Total capital (Schedule E, line 7).....	6.				
7. Subsidiary capital (Schedule E, line 8)	7.				
8. Investment capital (Schedule E, line 10).....	8.				
9. Business capital (Schedule E, line 11).....	9.				
A. Gross receipts or sales (<i>federal</i> Form 1120, line 1c).....	A.				
B. Total assets from federal return (Schedule E, line 1, column C).....	B.				

SCHEDULE J Business allocation from Form NYC-3L

1. Property - New York City (Schedule H, line 1f, column A)	1.				
2. Property - total (Schedule H, line 1f, column B).....	2.				
3. New York City percent, line 1 ÷ line 2	3.				
4. Receipts - New York City (Schedule H, line 2g, column A)	4.				
5. Receipts - total (Schedule H, line 2g, column B)	5.				
6. New York City percent, line 4 ÷ line 5	6.				
7. Additional Receipts Factor (enter percent from line 6, if applicable) (See instr.).....	7.				
8. Payroll - New York City (Schedule H, line 3a, column A).....	8.				
9. Payroll - total (Schedule H, line 3a, column B)	9.				
10. New York City percent, line 8 ÷ line 9	10.				
11. Total New York City percents, sum of lines 3, 6, 7 and 10	11.				
12. Business allocation percentage, line 11 ÷ three or by the number of percentages used if other than three (see instructions)					

SCHEDULE K Investment allocation from Form NYC-3L

1. New York City (Schedule D, line 1, column G)	1.				
2. Total (Schedule D, line 1, column E).....	2.				
3. Investment allocation percentage, line 1 ÷ line 2 (see instructions)	3.				
4. Cash (Schedule D, line 3, column E).....	4.				
5. Total Investment Capital (Schedule D, line 4, column E).....	5.				

SCHEDULE L Subsidiary allocation from Form NYC-3L

1. New York City (Schedule C, line 2, column G).....	1.		●		●
2. Total (Schedule C, line 1, column E).....	2.		●		●

SCHEDULE M Summary (References in this Schedule M are to schedules in this return)

1. New York City investment income (Schedule I, line 2, column C x Schedule K, line 3)	1.		
2. New York City business income (Schedule I, line 3, column C x Schedule J, line 12)	2.		
3. Total New York City income, line 1 plus line 2	3.		
4. Intentionally Omitted			
5. Total on line 3	5.		
6. Intentionally Omitted			
7. Allocated combined net income from line 5 (enter here and on Schedule A, line 1)	7.		
8. New York City investment capital (Schedule I, line 8, column C x Schedule K, line 3)	8.		
9. New York City business capital (Schedule I, line 9, column C x Schedule J, line 12)	9.		
10. NYC investment & business capital, line 8 plus line 9 (enter here and on Schedule A, line 2)	10.		
11. New York City subsidiary capital (Schedule L, line 1, column C) (enter here and on Schedule A, line 5)	11.		
12. Issuer's allocation percentage (Schedule M, line 10 plus line 11 ÷ Schedule I, line 6, col. C) (enter here and on Sch. A, line 24) (see instr.)	12.		%



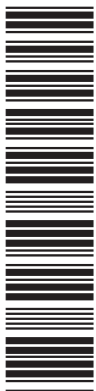
		CORPORATION NAME COLUMN 4	CORPORATION NAME COLUMN 5	CORPORATION NAME COLUMN 6		COLUMN A	COLUMN B	COLUMN C
		Employer Identification Number	Employer Identification Number	Employer Identification Number		TOTAL	INTERCORPORATE ELIMINATIONS AND OTHER MODIFICATIONS <small>(EXPLAIN ON RIDER)</small>	TOTAL LESS INTERCORPORATE ELIMINATIONS AND OTHER MODIFICATIONS
SCHEDULE I								
1.					● 1.			
2.					● 2.			
3.					● 3.			
6.					● 6.			
7.					● 7.			
8.					● 8.			
9.					● 9.			
A.					● A.			
B.					● B.			

SCHEDULE J									
1.					● 1.				
2.					● 2.				
3.					● 3.			%	
4.					● 4.				
5.					● 5.				
6.					● 6.			%	
7.					● 7.			%	
8.					● 8.				
9.					● 9.				
10.					● 10.			%	
11.					● 11.			%	
12.	→								%

SCHEDULE K								
1.					● 1.			
2.					● 2.			
3.					● 3.			%
4.					● 4.			
5.					● 5.			

SCHEDULE L								
● 1.		●		●		●		●
● 2.		●		●		●		●

▼ MAILING INSTRUCTIONS ▼



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

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

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.

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

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

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

The due date for the calendar year 2008 return is on or before March 16, 2009.

For fiscal years beginning in 2008, file on or before the 15th day of the 3rd month following the close of the fiscal year.



AFFILIATIONS SCHEDULE

COMPLETE THIS SCHEDULE OR ATTACH FEDERAL FORM 851

Tax year beginning _____, _____ and ending _____, _____

Name of reporting corporation on NYC-3A:	Employer Identification Number: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; height: 20px;"> </td> <td style="width: 5%; text-align: center;"> </td> <td style="width: 75%; height: 20px;"> </td> </tr> </table>			
Name of common parent corporation on consolidated federal income tax return:				

Part I General Information

Corp. No.	Name and address of corporation		Employer Identification Number
1.	Common parent corporation on federal return:	1.	
2.	Reporting corporation on NYC-3A:	2.	
3.	Affiliated corporations:	3.	
4.		4.	
5.		5.	
6.		6.	
7.		7.	
8.		8.	
9.		9.	
10.		10.	

Part II Principal Business Activity, Voting Stock Information, Etc.

			STOCKHOLDINGS AT BEGINNING OF YEAR			
			number of shares	percent of voting power	percent of value	Owned by corporation number
Corp. No.	Principal business activity (PBA)	NAICS				
1.	Common parent corporation on federal return:		1.	%	%	
2.	Reporting corporation on NYC-3A:		2.	%	%	
3.	Affiliated corporations:		3.	%	%	
4.			4.	%	%	
5.			5.	%	%	
6.			6.	%	%	
7.			7.	%	%	
8.			8.	%	%	
9.			9.	%	%	
10.			10.	%	%	



- COMBINED GROUP INFORMATION SCHEDULE -

NAME OF REPORTING CORPORATION:	EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION: <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div style="font-size: 10px; margin: 0 5px;">-</div> <div style="border: 1px solid black; width: 150px; height: 20px; display: flex; justify-content: space-between;"> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> </div> </div>
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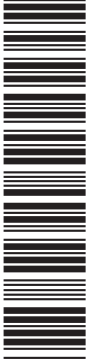
THE FOLLOWING INFORMATION MUST BE PROVIDED FOR THIS RETURN TO BE CONSIDERED COMPLETE
Refer to instructions before completing this section.

PART 1 **General Information**

1. Have there been **ANY CHANGES** in the **COMPOSITION** of the group of corporations **INCLUDED** in this Combined General Corporation Tax Return from the **PRIOR TAX PERIOD OR ANY MATERIAL CHANGES** in the **ACTIVITY** of any member of the group **OR ANY** corporation **NOT INCLUDED** in the group that meets the stock ownership requirements for filing on a combined basis? (See instructions, page 1) **YES** **NO**

2. Check this box and attach an explanation if you meet **ANY** of the following conditions:
 - a. **NO MEMBERS** of this group **FILED** or **REQUESTED AN EXTENSION** to file a combined return under Article 9-A of the New York State Tax Law for the **TAX PERIOD COVERED BY THIS REPORT, OR**
 - b. **TWO (2) OR MORE MEMBERS** of this group **FILED** or **REQUESTED AN EXTENSION** to file a New York State combined return for the **TAX PERIOD COVERED BY THIS REPORT** but there are differences in the membership of this group and the group that filed or will file a New York State combined return, **OR**
 - c. A combined filing by any member(s) of this group has been **REVISED** or **DISALLOWED** by New York State for **THIS** or **ANY PRIOR TAX PERIOD.**

3. You **MUST** complete Part 2 of this schedule if you meet **ANY** of the following conditions:
 - a. This is the **FIRST** Combined General Corporation Tax Return being **FILED FOR THIS GROUP** of corporations, **OR**
 - b. There have been **CHANGES** in the **COMPOSITION** of the group of corporations **SINCE** the **PRIOR TAX PERIOD, OR**
 - c. There have been **ANY MATERIAL CHANGES** in the **STOCK OWNERSHIP** or **ACTIVITY** of any corporation **INCLUDED** in the group or in **ANY** corporation **NOT INCLUDED** in the group that meets the stock ownership requirements for filing on a combined basis. (See instructions, page 1)


PART 2 **Distortion Requirement**

- A** Complete this Subpart A for each corporation included in the Combined General Corporation Tax Return that (i) was not included in the Combined General Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain how the filing of a return on a separate basis distorts the corporation's activities, business, income or capital in New York City, including the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other corporations listed on the Affiliations Schedule.

Subpart A

NAME OF CORPORATION / EIN		REASON(S) INCLUDED IN COMBINED RETURN
1.	Name:	
	EIN:	
2.	Name:	
	EIN:	

IF ADDITIONAL SPACE IS REQUIRED, PLEASE USE THIS FORMAT ON A SEPARATE SHEET AND ATTACH IT TO THIS PAGE.

- B** Complete this Subpart B for each corporation excluded from the Combined General Corporation Tax Return that (i) was included in the Combined General Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain the reason(s) for the exclusion of each corporation for the combined return, including a description of the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other corporations listed on the Affiliations Schedule.

Subpart B

NAME OF CORPORATION / EIN		REASON(S) EXCLUDED FROM COMBINED RETURN
1.	Name:	
	EIN:	
2.	Name:	
	EIN:	