



For CALENDAR YEAR 2014 or FISCAL YEAR beginning 2014 and ending

Check box if you are filing a 52- 53-week taxable year

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

Special short period return. (See Instructions)

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.)

Enter 2-character special condition code, if applicable. (See instructions):

Name, In Care Of, Address, City and State, Zip Code, Business Telephone Number, Date business began in NYC

Taxpayer's Email Address, EMPLOYER IDENTIFICATION NUMBER, BUSINESS CODE NUMBER AS PER FEDERAL RETURN

SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with columns for line numbers, descriptions, and payment amounts. Includes rows for Allocated net income, allocated capital, alternative tax, minimum tax, and total remittance due.

**SCHEDULE A - Continued** **Computation of Tax** - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

- 21a. Issuer's allocation percentage (from Schedule E, line 15) .....
- 22. NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1.  
**THIS LINE MUST BE COMPLETED** (see instr.) .....
- 23. Federal return filed:  
 1120    1120C    1120S    1120F    1120-RIC    1120-REIT    1120H    Other/None
- 24. Gross receipts or sales from federal return .....
- 25. EIN of Parent Corporation .....  -
- 26. Total assets from federal return .....
- 27. EIN of Common Parent Corporation.....  -
- 28. Compensation of stockholders (from Sched. F, line 1) .....
- 29. Business allocation percentage (from Schedule H, line 5) - if not allocating, enter 100% .....

21a.		%	
22.			
24.			
26.			
28.			
29.		%	

**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) .....		
D. Payment with Notice of Estimated Tax Due (3) .....		
E. Payment with extension, Form NYC-EXT .....		
F. Overpayment from preceding year credited to this year .....		
<b>G. TOTAL</b> of A through F (enter on Schedule A, line 14) .....		

**ALTERNATIVE TAX SCHEDULE**

Refer to page 7 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 instr.) ....	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.	\$	
15% of net amount (line 5 x 15%) .....	6.	\$	
Investment income to be allocated (amount on Schedule B, line 23b x 15%. Do not enter more than the 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) ..... <input type="text"/> %	9.	\$	
Allocated business income (line 8 x business allocation % from Schedule H, line 5) ..... <input type="text"/> %	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.	\$	



**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 (attach rider) (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) Domestic Production Activities Deduction (see instructions).....	7b.		
	(c) Other (see instructions) (attach rider) .....	7c.		
8.	Total additions (add lines 1 through 7c) .....	8.		
9a.	Dividends from subsidiary capital (itemize on rider) (see instr.) .....	9a.		
9b.	Interest from subsidiary capital (itemize on rider) (see instructions).....	9b.		
9c.	Gains from subsidiary capital .....	9c.		
10.	50% of dividends from nonsubsidiary corporations (see instructions).....	10.		
11.	New York City net operating loss deduction (attach Form NYC-NOLD-GCT) (see instr.)....	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 (see instructions) .....	15.		
16.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instr.).....	16.		
17.	Other deductions: (see instructions) (attach rider) .....	17.		
18.	Total deductions (add lines 9a through 17).....	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 h 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 (attach list) (see instructions) .....	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 (attach rider) (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**  
see instructions  
for line 1



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ATTACH ALL PAGES OF FEDERAL RETURN

**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, Country and US Zip Code, 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. (Attach rider if necessary)

Table with 6 columns: Complete Address, Rent, Nature of Activities, No. of Employees, Wages, Salaries, Etc., Duties. Includes multiple rows for address details and a Total row.

**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. (Attach rider if necessary)

Table with 6 columns: Complete Address, Rent, Nature of Activities, No. of Employees, Wages, Salaries, Etc., Duties. Includes multiple rows for address details and a Total row.

**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

Table with 3 columns: Description, COLUMN A - NEW YORK CITY, COLUMN B - EVERYWHERE. Rows include 1a-f (Real estate, inventories, etc.) and 1g-h (Percentage calculations).

Receipts in the regular course of business from:

Table with 3 columns: Description, Column A, Column B. Rows include 2a-g (Sales, services, rentals, royalties) and 2h-i (Percentage calculations).

Table with 3 columns: Description, Column A, Column B. Rows include 3a-c (Wages, Percentage calculations).

Weighted Factor Allocation

Table with 3 columns: Description, Column A, Column B. Rows include 4a-b (Add lines, Divide line).

Business Allocation Percentage

Table with 3 columns: Description, Column A, Column B. Row 5: Enter percentage from line 4b.



**SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels**

**Part 1 Business allocation for aviation corporations**

Table with 2 columns: Description and Percentage. Includes rows for Aircraft arrivals and departures, New York City percentage, Revenue tons handled, etc. Includes sub-header 'AVERAGE FOR THE YEAR' with columns 'NEW YORK CITY' and 'EVERYWHERE'.

**Part 2 Business allocation for corporations operating vessels in foreign commerce**

Table with 2 columns: Description and Percentage. Includes rows for Aggregate number of working days and Allocation percentage. Includes sub-header 'NEW YORK CITY TERRITORIAL WATERS' and 'EVERYWHERE'.

**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
2. Trade name of reporting corporation
3. Is this corporation included in a consolidated federal 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 of such property...
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?
14. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached:
15. Does this taxpayer pay rent greater than \$200,000 for any premises in NYC...
16. If "YES", were all required Commercial Rent Tax Returns filed?



**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.		

**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. Firm's Email Address: \_\_\_\_\_  
 I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions) .....YES

<b>SIGN HERE:</b>	Signature of officer	Title	Date	Preparer's Social Security Number or PTIN
<b>PREPARER'S USE ONLY</b>	Preparer's signature	Preparer's printed name	Check if self-employed <input type="checkbox"/> Date	<input type="text"/> - <input type="text"/> - <input type="text"/>
▲ Firm's name (or yours, if self-employed)		▲ Address		Firm's Employer Identification Number
				<input type="text"/> - <input type="text"/>
			▲ Zip Code	

**MAILING INSTRUCTIONS**

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 and drawn on a U.S. bank.  
 To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.  
 The due date for the calendar year 2014 return is on or before March 16, 2015.  
 For fiscal years beginning in 2014, file on or before the 15th day of the 3rd month following the close of the fiscal year.

**ALL RETURNS EXCEPT REFUND RETURNS**  
 NYC DEPARTMENT OF FINANCE  
 GENERAL CORPORATION TAX  
 P.O. BOX 5564  
 BINGHAMTON, NY 13902-5564

**REMITTANCES**  
**PAY ONLINE WITH FORM NYC-200V**  
**AT NYC.GOV/ESERVICES**  
 OR  
**Mail Payment and Form NYC-200V ONLY to:**  
 NYC DEPARTMENT OF FINANCE  
 P.O. BOX 3646  
 NEW YORK, NY 10008-3646

**RETURNS CLAIMING REFUNDS**  
 NYC DEPARTMENT OF FINANCE  
 GENERAL CORPORATION TAX  
 P.O. BOX 5563  
 BINGHAMTON, NY 13902-5563

