

For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2018, and ending



Main header section containing fields for Name of reporting corporation, Address, Business Telephone Number, Employer Information, and checkboxes for Final return, Amended return, etc.

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

Table for SCHEDULE A Computation of Tax with columns for description, amount, and payment amount. Includes rows for Allocated combined income, Alternative Tax, Minimum tax, etc.

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

24.	Combined group's issuer's allocation percentage (from Schedule M, line 10) .....	24.	%	
25.	Gross receipts or sales (See instructions).....	25.		
26.	Total assets (Schedule E, line 1, column E) .....	26.		
27.	Compensation of more than 5% stockholders as used in computation of line 3 (Sch. F, line 1, col. E) ..	27.		
28.	NYC rent deducted on federal tax return .....	28.		
29.	Combined group Business Allocation Percentage (Schedule H, line 7, column E).....	29.	%	
30.	Number of Subsidiaries _____ Number of taxable Subsidiaries _____	30.		

**PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 16	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 .....		
G. Total prepayments from subsidiaries (attach rider) .....		
H. <b>TOTAL</b> of A through G (enter on Schedule A, line 16) .....		

**ALTERNATIVE TAX SCHEDULE**

Refer to 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.	\$ _____
<b>Total</b> (line 1 plus line 2) .....	3.	\$ _____
<b>Statutory exclusion - Enter \$40,000.</b> (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return).....	4.	\$ _____
<b>Net amount</b> (line 3 minus line 4) .....	5.	\$ _____
<b>15% of net amount</b> (line 5 x 15%).....	6.	\$ _____
<b>Investment income to be allocated</b> (amount on Schedule B, line 22b, Column E x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.) .....	7.	\$ _____
<b>Business income to be allocated</b> (line 6 minus line 7).....	8.	\$ _____
<b>Allocated investment income</b> (line 7 x investment allocation % from Schedule D, line 5) .....	9.	\$ _____
<b>Allocated business income</b> (line 8 x business allocation % from Schedule H, line 7) .....	10.	\$ _____
<b>Taxable net income</b> (line 9 plus line 10).....	11.	\$ _____
<b>Tax rate</b> .....	12.	8.85% (.0885)
<b>Alternative tax</b> (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3 .....	13.	\$ _____

**NEW MAILING INSTRUCTIONS - DO NOT INCLUDE PAYMENT WITH RETURN**

Attach copy of all pages of your federal tax return 1120S.  
 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 2018 return is on or before March 15, 2019.  
 For fiscal years beginning in 2018, 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 3933  
 NEW YORK, NY 10008-3933

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

**SCHEDULE B**

**Computation of combined entire net income**

- 1. Federal taxable income before net operating loss deduction and special deductions (see instructions).....
- 2. Interest on federal, state, municipal and other obligations not included in line 1 above (see instructions) .....
- 3. Deductions directly attributable to subsidiary capital (attach list) (see instructions).....
- 4. Deductions indirectly attributable to subsidiary capital (attach list) (see instructions).....
- 5a. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (attach rider) (see instr.) .....
- 5b. NYC General Corporation Tax deducted on federal return (see instructions).....
- 6. New York City adjustments relating to (see instructions):
  - (a) Employment opportunity relocation costs credit and IBZ credit .....
  - (b) Real estate tax escalation credit .....
  - (c) ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z).....
- 7. Additions:
  - (a) Payment for use of intangibles .....
  - (b) Intentionally Omitted .....
  - (c) Other (see instructions) (attach rider).....
- 8. Total of lines 1 through 7c.....
- 9a. Dividends from subsidiary capital (itemize on rider) (see instr.).....
- 9b. Interest from subsidiary capital (itemize on rider) (see instructions) .....
- 9c. Gains from subsidiary capital.....
- 10. 50% of dividends from nonsubsidiary corporations (see instructions).....
- 11. Combined New York City net operating loss deduction (attach Form NYC-NOLD-GCT) (see instructions) .....
- 12. Gain on sale of certain property acquired prior to 1/1/66 (see instructions).....
- 13. NYC and NYS tax refunds included in Sch. B, line 8 (see instructions) .....
- 14. Wages and salaries subject to federal jobs credit (see instructions).....
- 15. 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. Other deductions (see instructions) (attach rider).....
- 17. Total deductions (add lines 9a through 16) .....
- 18. Combined Entire net income (line 8 less line 17) (see instructions).....
- 19. If the amount on line 18 is not correct, enter correct amount here and explain in rider (see instr.).....
- 20. Investment income - (complete lines a through h below) (see instructions)
  - (a) Dividends from nonsubsidiary stocks held for investment (see instructions) .....
  - (b) Interest from investment capital (include federal, state and municipal obligations) (itemize in rider).....
  - (c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for investment (itemize on rider or attach Federal Schedule D).....
  - (d) Income from assets included on line 3 of Schedule D .....
  - (e) Add lines 20a through 20d inclusive.....
  - (f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions) .....
  - (g) Balance (20e less line 20f) .....
  - (h) Interest on bank accounts included in income reported on line 20d .....
- 21. Combined New York City net operating loss deduction apportioned to investment income (attach Form NYC-NOLD-GCT) (see instr.).....
- 22a. Combined Investment income (line 20g less line 21) .....
- 22b. Combined Investment income to be allocated (see instructions) .....
- 23. Combined Business income to be allocated (line 18 or line 19 less line 22b).....



**SCHEDULE B**

**Computation of combined entire net income**

	<b>COLUMN A</b> Reporting Corporation	<b>COLUMN B</b> Total Subsidiaries From NYC-3A/B	<b>COLUMN C</b> Subtotal Column A plus Column B	<b>COLUMN D</b> Intercompany Eliminations (attach rider)	<b>COLUMN E</b> Combined Total Column C less Column D
1.					1.
2.					2.
3.					3.
4.					4.
5a.					5a.
5b.					5b.
6a.					6a.
6b.					6b.
6c.					6c.
7a.					7a.
7c.					7c.
8.					8.
9a.					9a.
9b.					9b.
9c.					9c.
10.					10.
11.					11.
12.					12.
13.					13.
14.					14.
15.					15.
16.					16.
17.					17.
18.					18.
19.					19.
20a.					20a.
20b.					20b.
20c.					20c.
20d.					20d.
20e.					20e.
20f.					20f.
20g.					20g.
20h.					20h.
					21.
					22a.
					22b.
					23.



**SCHEDULE C** Computation of combined subsidiary capital

- 1. Average value.....
- 2. Liabilities directly or indirectly attributable to subsidiary capital .....
- 3. Net average value (line 1 less line 2) .....
- 4. Net value allocated to New York City .....

**SCHEDULE D** Computation of combined investment capital and investment allocation percentage

- 1. Average value .....
- 2. Liabilities directly or indirectly attributable to investment capital.....
- 3. Net average value (line 1 less line 2) .....
- 4. Value allocated to New York City .....
- 5. Combined investment allocation percentage (line 4 divided by line 3) .....
- 6. Cash .....
- 7. Combined investment capital (add lines 3 and 6) .....

**SCHEDULE E** Computation of combined capital (use average values)

Is average value computed quarterly?  YES  NO If NO, explain: \_\_\_\_\_

- 1. Total assets from federal return .....
- 2. Real property and marketable securities included in line 1.....
- 3. Subtract line 2 from line 1 .....
- 4. Real property and marketable securities at fair market value.....
- 5. Adjusted total asset (add lines 3 and 4).....
- 6. Total liabilities (see instructions) .....
- 7. Combined total capital (line 5 less line 6, column E) .....
- 8. Combined Subsidiary capital (Schedule C, line 3 , column E).....
- 9. Combined Business and Investment capital (line 7 less line 8, column E) .....
- 10. Combined Investment capital (Schedule D, line 7, column E) .....
- 11. Combined Business capital (line 9 less line 10, column E).....

**SCHEDULE F** Computation of combined salaries and compensation of certain stockholders

- 1. Total Salary and All Other Compensation Received from Corporation .....



<b>SCHEDULE C</b>		<b>Computation of combined subsidiary capital</b>				
	<b>COLUMN A</b> Reporting Corporation	<b>COLUMN B</b> Total Subsidiaries From NYC-3A/B	<b>COLUMN C</b> Subtotal Column A plus Column B	<b>COLUMN D</b> Intercorporate Eliminations (attach rider)		<b>COLUMN E</b> Combined Total Column C less Column D
1.					1.	
2.					2.	
3.					3.	
4.					4.	

<b>SCHEDULE D</b>		<b>Computation of combined investment capital and investment allocation percentage</b>				
1.					1.	
2.					2.	
3.					3.	
4.					4.	
5.					5.	%
6.					6.	
7.					7.	

<b>SCHEDULE E</b>		<b>Computation of combined capital (use average values)</b>				
1.					1.	
2.					2.	
3.					3.	
4.					4.	
5.					5.	
6.					6.	
7.					7.	
8.					8.	
9.					9.	
10.					10.	
11.					11.	

<b>SCHEDULE F</b>		<b>Computation of combined salaries and compensation of certain stockholders</b>				
1.					1.	



**SCHEDULE H** Computation of combined business allocation percentage

**RECEIPTS FACTOR**

Receipts in the regular course of business from:

- 1a. Sales of tangible personal property where shipments are made to points within New York City.....
- 1b. Everywhere sales of tangible personal property .....
- 2a. NYC services performed .....
- 2b. Everywhere services performed.....
- 3a. NYC rentals of property.....
- 3b. Everywhere rentals of property .....
- 4a. NYC royalties .....
- 4b. Everywhere royalties.....
- 5a. Other NYC business receipts.....
- 5b. Other Everywhere business receipts .....
- 6a. Total NYC receipts(add lines 1a, 2a, 3a, 4a, 5a).....
- 6b. Total Everywhere receipts (add lines 1b, 2b, 3b, 4b, 5b) .....
- 7. Combined Business Allocation Percentage (line 6a column E divided by line 6b, column E rounded to the nearest hundredth of a percent. See instructions.) .....



<b>SCHEDULE H</b>		<b>Computation of combined business allocation percentage</b>				
	<b>COLUMN A</b> Reporting Corporation	<b>COLUMN B</b> Total Subsidiaries From NYC-3A/B	<b>COLUMN C</b> Subtotal Column A plus Column B	<b>COLUMN D</b> Intercorporate Eliminations (attach rider)		<b>COLUMN E</b> Combined Total Column C less Column D
1a.					1a.	
1b.					1b.	
2a.					2a.	
2b.					2b.	
3a.					3a.	
3b.					3b.	
4a.					4a.	
4b.					4b.	
5a.					5a.	
5b.					5b.	
6a.					6a.	
6b.					6b.	
7.					7.	%





**SCHEDULE M** Summary

		COMBINED TOTALS	
1.	New York City investment income (Schedule B, line 22b, column E x Schedule D, line 5, column E).....	1.	
2a.	New York City business income (Schedule B, line 23, column E x Schedule H, line 7, column E) .....	2a.	
2b.	If the amount on line 2a is not correct, enter correct amount here and explain on rider ( <i>see instructions</i> ).....	2b.	
3.	Total New York City income, line 1 plus line 2a or 2b .....	3.	
4.	Total on line 3.....	4.	
5.	Allocated combined net income from line 4 (enter here and on Schedule A, line 1) .....	5.	
6.	New York City investment capital (Schedule E, line 10, column E x Schedule D, line 5, column E) .....	6.	
7.	New York City business capital (Schedule E, line 11, column E x Schedule H, line 7, column E).....	7.	
8.	NYC investment & business capital (add lines 6 and 7) (enter here and on Schedule A, line 2) .....	8.	
9.	New York City subsidiary capital (Schedule C, line 4 column E) (enter here and on Schedule A, line 5).....	9.	
10.	Issuer's allocation percentage (Schedule M, add lines 8 and 9 divided by Schedule E, line 7, column E) Enter here and on Schedule A, line 24. (See instructions).....	10.	%
11.	Number of Subsidiaries: .....11. <input style="width: 100px;" type="text"/>		
Number of taxable subsidiaries with NYC gross receipts of:			
11a.	Not more than \$100,000: .....11aa.	X \$25 .....11ab.	
11b.	More than \$100,000 but not over \$250,000:.....11ba.	X \$75 .....11bb.	
11c.	More than \$250,000 but not over \$500,000:.....11ca.	X \$175 .....11cb.	
11d.	More than \$500,000 but not over \$1,000,000:.....11da.	X \$500 .....11db.	
11e.	More than \$1,000,000 but not over \$5,000,000:.....11ea.	X \$1500 .....11eb.	
11f.	More than \$5,000,000 but not over \$25,000,000:.....11fa.	X \$3500 .....11fb.	
11g.	Over \$25,000,000: .....11ga.	X \$5000 .....11gb.	
12.	Minimum tax for taxable corporations (add lines 11ab through 11gb) (enter here and on Schedule A, line 7) ...	12.	



**ADDITIONAL INFORMATION REQUIRED**

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

- 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. 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**? .....  YES  NO  
If "YES", complete Part III and/or Part IV of the Affiliations Schedule on page 12 of this Form NYC-3A.
- 3. Is only one subsidiary included in this return? .....  YES  NO  
If "YES", give name of corporation: \_\_\_\_\_ EIN: \_\_\_\_\_
- 4. Is any member corporation also 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 \_\_\_\_\_
- 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, for the combined group, any variation of the combined group or any member corporation or are any of the same currently under audit? .....  YES  NO  
If "YES", by whom?  Internal Revenue Service State period(s): Beg.: \_\_\_\_\_ End.: \_\_\_\_\_  
MMDYY MMDYY  
 New York State Department of Taxation and Finance State period(s): Beg.: \_\_\_\_\_ End.: \_\_\_\_\_  
MMDYY MMDYY
- 6. If "YES" to question 5:  
6a. For years prior to 1/1/15, has Form(s) NYC-3360 been filed? .....  YES  NO  
6b. For years beginning on or after 1/1/15, has an amended return(s) been filed? .....  YES  NO
- 7. Did any member 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 any member corporation also 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 any member 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 owning corporation, 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 owning corporation? .....  YES  NO  
d) Was 50% or more of the owning 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 any member 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)
- 14. Enter the number of Fed K1 returns attached: \_\_\_\_\_
- 15. Does any member corporation pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? .....  YES  NO
- 16. If "YES," were all required Commercial Rent Tax Returns filed? .....  YES  NO  
Attach schedule listing name of member corporation(s) and Employer Identification Number(s) which was used on the Commercial Rent Tax Return(s).



**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 USE ONLY ▼

Preparer's signature \_\_\_\_\_ Preparer's printed name \_\_\_\_\_ Check if self-employed  Date \_\_\_\_\_

▲ Firm's name (or yours, if self-employed) \_\_\_\_\_ ▲ Address \_\_\_\_\_ ▲ Zip Code \_\_\_\_\_  
Preparer's Social Security Number or PTIN \_\_\_\_\_ Firm's Employer Identification Number \_\_\_\_\_ Firm's Email Address \_\_\_\_\_

**AFFILIATIONS SCHEDULE** (See Instructions)

**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.**

Corp. No.	Principal business activity (PBA)	NAICS	STOCKHOLDINGS AT BEGINNING OF YEAR			
			number of shares	percent of voting power	percent of value	Owned by corporation 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 III**

**Entities Included in Combined Return (see below)**

Are any entities included in the Combined General Corporation Tax return that were not included in the return for the prior period? YES  NO

Complete this schedule 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 included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) INCLUDED IN COMBINED GENERAL CORPORATION TAX RETURN

If additional space is required, please use this format on a separate sheet and attach to this page.

**Part IV**

**Entities Not Included in Combined Return (see below)**

Are any entities excluded from the Combined General Corporation Tax return that were included in the return for the prior period? YES  NO

Complete this schedule 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 from 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 included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) EXCLUDED FROM COMBINED GENERAL CORPORATION TAX RETURN

If additional space is required, please use this format on a separate sheet and attach to this page.

