



To be filed by S Corporations only. All C Corporations must file Form NYC-2 or NYC-2A

For CALENDAR YEAR 2019 or FISCAL YEAR beginning _____, 2019 and ending _____

TYPE OR PRINT

Name of Parent (see instructions) In Care of Address (number and street) City and State Zip Code Country (if not US) Business Telephone Number Taxpayer's Email Address

EMPLOYER IDENTIFICATION NUMBER BUSINESS CODE NUMBER AS PER FEDERAL RETURN

CHECK ALL THAT APPLY

Final return Special short period return Amended return Claim any 9/11/01-related federal tax benefits Enter 2-character special condition code, if applicable IRS change NYS change Date of Final Determination

STATE OR COUNTRY OF ORGANIZATION: DATE ORGANIZED: DATE BUSINESS BEGAN IN NEW YORK CITY: TYPE OF CORPORATION: TYPE OF BUSINESS LOCATION(S) WITHIN NYC:

SCHEDULE A - Computation of Tax

Table with columns: A. Payment, Amount being paid electronically with this return, A. Payment Amount. Rows include: 1. Allocated combined entire net income, 2. Allocated combined alternative entire net income, 3. Allocated taxable assets, 4. Fixed minimum tax, 5. Combined tax, 6. Combined fixed minimum tax for subs., 7. Total combined tax, 8. UBT Paid Credit, 9. Tax after UBT Paid Credit, 10a. REAP credit, 10b. LMREAP Credit, 11. Net Tax, 12. First installment of estimated tax, 13. Total of lines 11 and 12a or 12b, 14. Total prepayments, 15. Balance due, 16. Overpayment, 17a. Interest, 17b. Additional charges, 17c. Penalty, 18. Total of lines 17a, 17b and 17c, 19. Net overpayment, 20. Amount of line 19 to be, 21. TOTAL REMITTANCE DUE, 22. Issuer's allocation percentage, 23. Combined total receipts, 24. Combined taxable assets, 25. Combined entire net income allocation percentage, 26. NYC rent deducted.

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

Signature of officer, Title, Date, Preparer's signature, Preparer's printed name, Check if self-employed, Date, Firm's name (or yours, if self-employed), Address, Zip Code

Firm's Email Address, Preparer's Social Security Number or PTIN, Firm's Employer Identification Number

If more than one Page 2 is used, please state total number of Page 2 attached: _____	NAME OF PARENT Employer Identification Number	NAME OF PRINCIPAL BANKING SUBSIDIARY Employer Identification Number	NAME OF SUBSIDIARY #2 Employer Identification Number
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SCHEDULE J - Computation of Combined Allocation Percentages

- ◆ Are you a banking corporation described in Administrative Code section 11-640(a)(9)? Yes No
- ◆ Are you substantially engaged in providing management, administrative, or distribution services to an investment company as such terms are defined in Administrative Code section 11-642(b)(1-a)? Yes No

If you answered "Yes" to **both** questions, see instructions concerning "Allocation for Certain Banking Corporations."

Part 1 - Computation of combined entire net income allocation percentage

1. New York City wages (Form NYC-1, Sch. G, part 1, col. A, line 1a)..... 1.					
2. Multiply column C, line 1 by 80%.....					
3. Total wages (Form NYC-1, Sch. G, part 1, col. B, line 1a)..... 3.					
4. Percentage in New York City (col. C, line 2 ÷ col. C, line 3).....					
5. New York City receipts (Form NYC-1, Sch. G, part 1, col. A, line 2l)..... 5.					
6. Total receipts (Form NYC-1, Sch. G, part 1, col. B, line 2l)..... 6.					
7. Percentage in New York City (col. C, line 5 ÷ col. C, line 6).....					
8. Additional receipts factor. Enter % from line 7. (see instructions).....					
9. Deposits maintained at NYC branches (Form NYC-1, Sch. G, part 1, col. A, line 4c)..... 9.					
10. Total deposits (Form NYC-1, Sch. G, part 1, col. B, line 4c)..... 10.					
11. Percentage in New York City (col. C, line 9 ÷ col. C, line 10).....					
12. Additional deposits factor. Enter % from line 11. (See instructions).....					
13. Total of NYC percentages shown on lines 4, 7, 8, 11 and 12. (See instructions)					
14. COMBINED ENTIRE NET INCOME ALLOCATION PERCENTAGE - Divide line 13 by 5 or by the actual number of percentages if less than 5 and round to the nearest one hundredth of a percentage point					

Part 2 - Computation of combined alternative entire net income allocation percentage

15. New York City wages (Form NYC-1, Sch. G, part 2, col. A, line 1a)..... 15.					
16. Total wages (Form NYC-1, Sch. G, part 2, col. B, line 1a)..... 16.					
17. Percentage in New York City (col. C, line 15 ÷ col. C, line 16).....					
18. Combined receipts factor (Sch. J, col. C, line 7).....					
19. Combined deposits factor (Sch. J, col. C, line 11).....					
20. Total of NYC percentages shown on lines 17, 18 and 19					
21. COMBINED ALTERNATIVE ENTIRE NET ALLOCATION PERCENTAGE - Divide line 20 by 3 or by the actual number of percentages if less than 3 and round to the nearest one hundredth of a percentage point					

Part 3 - Computation of combined taxable assets allocation percentage

22. New York City wages (Form NYC-1, Sch. G, part 3, col. A, line 1a)..... 22.					
23. Multiply Column C, line 22 by 80%.....					
24. Total wages (Form NYC-1, Sch. G, part 3, col. B, line 1a)..... 24.					
25. Percentage in New York City (col. C, line 23 ÷ col. C, line 24).....					
26. New York City receipts (Form NYC-1, Sch. G, part 3, col. A, line 2l)... 26.					
27. Total receipts (Form NYC-1, Sch. G, part 3, col. B, line 2l)..... 27.					
28. Percentage in New York City (col. C, line 26 ÷ col. C, line 27).....					
29. Additional receipts factor. Enter % from line 28. (See instructions)					
30. Deposits maintained at NYC branches (Form NYC-1, Sch. G, part 3, col. A, line 4c)..... 30.					
31. Total deposits (Form NYC-1, Sch. G, part 3, col. B, line 4c)..... 31.					
32. Percentage in New York City (col. C, line 30 ÷ col. C, line 31).....					
33. Additional deposits factor. Enter % from line 32. (See instructions)					
34. Total of NYC percentages shown on lines 25, 28, 29, 32 and 33. (See instructions)					
35. COMBINED TAXABLE ASSETS ALLOCATION PERCENTAGE - Divide line 34 by 5 or by the actual number of percentages if less than 5 and round to the nearest one hundredth of a percentage point					



COLUMN A TOTAL <i>(see instructions)</i>	COLUMN B INTERCORPORATE ELIMINATIONS <i>(explain on rider)</i>	COLUMN C COMBINED TOTAL <i>(column A minus column B)</i>
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Part 1 - *Computation of combined entire net income allocation percentage*

1.					
2.					
3.					
4.					%
5.					
6.					
7.					%
8.					%
9.					
10.					
11.					%
12.					%
13.					%
14.					%

Part 2 - *Computation of combined alternative entire net income allocation percentage*

15.					
16.					
17.					%
18.					%
19.					%
20.					%
21.					%

Part 3 - *Computation of combined taxable assets allocation percentage*

22.					
23.					
24.					
25.					%
26.					
27.					
28.					%
29.					%
30.					
31.					
32.					%
33.					%
34.					%
35.					%



If more than one Page 4 is used, please state total number of Page 4 attached: _____	NAME OF PARENT Employer Identification Number	NAME OF PRINCIPAL BANKING SUBSIDIARY Employer Identification Number	NAME OF SUBSIDIARY #2 Employer Identification Number
SCHEDULE K - Computation of Allocated Combined Entire Net Income			

36. Entire net income - (Form NYC-1, Schedule B, line 30) 36.				
37. Allocated combined entire net income - Multiply column C, line 36 by Schedule J, line 14 TRANSFER TO SCHEDULE A, LINE 1				

SCHEDULE L - Computation of Allocated Combined Alternative Entire Net Income

40. Alternative entire net income - (Form NYC-1, Schedule C, line 5)..... 40.				
41. Allocated combined alternative entire net income - Multiply column C, line 40 by Schedule J, line 21 TRANSFER TO SCHEDULE A, LINE 2				

SCHEDULE M - Computation of Allocated Combined Taxable Assets
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44. Average value of total assets44.				
45. Money or other property received from the FDIC, FSLI, or RTC (see instr.) ..45.				
46. Taxable assets (subtract line 45 from line 44)46.				
47. Allocated taxable assets (multiply line 46 by <input type="text" value=""/> % from Sch. J, line 35.) Also enter next to Schedule A, line 3.47.				
48. Compute net worth ratio: $\frac{\text{Net worth on last day of the tax year}}{\text{Total assets on last day of the tax year}} =$ 48.	%			
49. Compute of mortgages included in total assets: $\frac{\text{Average quarterly balance of mortgages}}{\text{Average quarterly balance of total assets}} =$ 49.	%			

Use the chart below to determine your tax rate. This rate must be used to compute the alternative minimum tax measured by taxable assets. You must meet both the net worth ratio and percentage of mortgages included in the total assets requirements to qualify for the lower tax rates.

Mark an X in the appropriate box in the last column and use this rate on line 3 of Schedule A.			
If the net worth ratio (from line 48) is:	And the % of mortgages included in total assets (from line 49) is:	The tax rate is:	Indicate the appropriate tax rate:
Less than 4%	33% or more	.00002	
At least 4% but less than 5%	33% or more	.00004	
All others	All others	.0001	



COLUMN A TOTAL <i>(see instructions)</i>	COLUMN B INTERCORPORATE ELIMINATIONS <i>(explain on rider)</i>	COLUMN C COMBINED TOTAL <i>(column A minus column B)</i>
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Schedule K

36.				
37.				

Schedule L

40.				
41.				

Schedule M

44.				
45.				
46.				
47.				
48.				
49.				



AFFILIATIONS SCHEDULE

COMPLETE THIS SCHEDULE OR ATTACH FEDERAL FORM 851

Tax year beginning _____, _____ and ending _____, _____



Name of reporting corporation on NYC-1A:	Employer Identification Number: <table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"> </td> <td style="width: 10%; text-align: center;"> </td> <td style="width: 10%; text-align: center;"> </td> <td style="width: 10%; text-align: center;"> </td> <td style="width: 10%; text-align: center;"> </td> <td style="width: 10%; text-align: center;"> </td> <td style="width: 10%; text-align: center;"> </td> <td style="width: 10%; text-align: center;"> </td> <td style="width: 10%; text-align: center;"> </td> <td style="width: 10%; text-align: center;"> </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-1A:	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-1A:		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 PARENT CORPORATION:	EIN OF PARENT CORPORATION:										
	<table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> </tr> </table>										

THE FOLLOWING INFORMATION MUST BE PROVIDED FOR THIS RETURN TO BE CONSIDERED COMPLETE
Refer to instructions before completing this section.

PART 1 **General Information**

- A.** 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
- B.** 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).

- 1. a.** Does this group include any corporations other than banking corporations or bank holding companies required to file a combined return because they are taxpayers meeting the 80% or more stock ownership requirements of Administrative Code §11-646(f)(2)(i)? YES NO
- b.** If your answer to question (a) is "NO", are any other banking corporations or bank holding companies, whether or not taxpayers, that meet the stock ownership requirements of Administrative Code §11-646(f)(2)(ii) **NOT** included in this return?..... YES NO
- c.** Have there been **ANY CHANGES** in the **COMPOSITION** of the group of banking corporations **INCLUDED** in this Combined Banking 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
- d.** Does the group include a captive real estate investment trust or captive regulated investment company? (See "Captive Real Estate Investment Trusts (REITs) and Regulated Investment Companies (RICs)" in the instructions.) 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 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 Banking 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, INCLUDING CHANGES AS A RESULT OF THE REQUIREMENTS THAT ANY CORPORATION MUST USE WEIGHTED FACTOR ALLOCATION IN THIS 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

General Information

A. Complete this schedule A for each **CORPORATION INCLUDED** in the Combined Banking Corporation Tax Return (i) that was **not included** in the Combined Banking 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 return.

Explain how the filing of a return on a separate basis distorts the corporation's tax liability 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.

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 schedule B for each **CORPORATION EXCLUDED** from the Combined Banking Corporation Tax Return that was (i) was **in-cluded** in the Combined Banking 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 return.

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.

NAME OF CORPORATION / EIN		REASON(S) EXCLUDED 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.

MAILING INSTRUCTIONS

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 2019 return is on or before March 16, 2020.

For fiscal years beginning in 2019, 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
BANKING 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
BANKING CORPORATION TAX
P.O. BOX 5563
BINGHAMTON, NY 13902-5563

