



For CALENDAR YEAR 2023 or FISCAL YEAR beginning \_\_\_\_\_ 2023, and ending \_\_\_\_\_

Name of Reporting Corporation:	Employer Identification Number of parent corporation:										
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**SCHEDULE B** Entire net income

1. Federal taxable income before net operating loss deductions 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) .....
- 5c. NYS Pass Through Entity Tax (PTET) and similar taxes from other jurisdictions deducted from Federal Taxable Income (see instructions) .....
- 5d. NYC Pass Through Entity Tax (PTET) deducted from Federal Taxable Income (see instructions) .....
6. New York City adjustments relating to (see instructions):
  - (a) Employment opportunity relocation cost credit and IBZ credit .....
  - (b) Real estate tax escalation credit .....
  - (c) ACRS depreciation and/or adjustments (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) .....
- 9a. Dividends from subsidiary capital (itemize on rider) (see instructions) .....
- 9b. Interest from subsidiary capital (itemize on rider) (see instructions) .....
- 9c. Gains from subsidiary capital .....
10. 50% of dividends from nonsubsidiary corporations (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 IRC §280C deduction disallowance (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 instructions) .....
- 16a. Contributions of capital by governmental entities or civic groups (see instructions) .....
- 16b. Other deductions (see instructions) (attach rider) .....
20. Investment Income - (complete lines a through h below) (see instructions):
  - (a) Dividend from nonsubsidiary stock held for investment (see instructions) .....
  - (b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider) .....
  - (c) Net capital gain (loss) from sale 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 .....
  - (f) Deductions directly or indirectly attributable to investment income (attach list) (see instructions) .....
  - (h) Interest on bank accounts included in income reported on line 20d .....

**SCHEDULE B** Entire net income

If there is only one subsidiary included in the combined return, this form is not required.

	COLUMN 1	COLUMN 2	COLUMN 3	TOTAL
	EIN	EIN	EIN	Copy to form NYC-3A Page 4, Column B
	NAME OF SUBSIDIARY	NAME OF SUBSIDIARY	NAME OF SUBSIDIARY	
1.				1.
2.				2.
3.				3.
4.				4.
5a.				5a.
5b.				5b.
5c.				5c.
5d.				5d.
6a.				6a.
6b.				6b.
6c.				6c.
7a.				7a.
7c.				7c.
9a.				9a.
9b.				9b.
9c.				9c.
10.				10.
12.				12.
13.				13.
14.				14.
15.				15.
16a.				16a.
16b.				16b.
20a.				20a.
20b.				20b.
20c.				20c.
20d.				20d.
20f.				20f.
20h.				20h.



**SCHEDULE C**   **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**   **Investment capital**

- 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 .....

- 6. Cash .....

**SCHEDULE E**   **Total Capital (use average values)**

- 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) .....

**SCHEDULE F**   **Salaries and Compensation of certain stockholders**

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



**SCHEDULE C**    **Subsidiary capital**

COLUMN 1		COLUMN 2		COLUMN 3		TOTAL
EIN		EIN		EIN		Copy to form NYC-3A Page 6, Column B
NAME OF SUBSIDIARY		NAME OF SUBSIDIARY		NAME OF SUBSIDIARY		
1.				1.		
2.				2.		
3.				3.		
4.				4.		

**SCHEDULE D**    **Investment capital**

1.				1.	
2.				2.	
3.				3.	
4.				4.	
6.				6.	

**SCHEDULE E**    **Total Capital (use average values)**

1.				1.	
2.				2.	
3.				3.	
4.				4.	
5.				5.	
6.				6.	

**SCHEDULE F**    **Salaries and Compensation of certain stockholders**

1.				1.	
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**SCHEDULE H** **Business allocation**

**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) .....



**SCHEDULE H** Business allocation

	COLUMN 1	COLUMN 2	COLUMN 3	TOTAL
	EIN	EIN	EIN	Copy to form NYC-3A Page 8, Column B
	NAME OF SUBSIDIARY	NAME OF SUBSIDIARY	NAME OF SUBSIDIARY	
1a.				1a.
1b.				1b.
2a.				2a.
2b.				2b.
3a.				3a.
3b.				3b.
4a.				4a.
4b.				4b.
5a.				5a.
5b.				5b.
6a.				6a.
6b.				6b.

