

You MUST attach this Worksheet to Amended Returns filed on Form NYC-1, or NYC-1A, for each tax period for which you or any member of the combined group is reporting any change or correction to taxable income or other basis of tax by the IRS or the NYS Department of Taxation and Finance.

NAME: _____ EMPLOYER IDENTIFICATION NUMBER: _____

ARE YOU REPORTING A CHANGE IN FILING STATUS? (SEE INSTRUCTIONS) YES NO

NEW FILING STATUS: SEPARATE COMBINED CHANGE IN COMBINED GROUP

ORIGINAL RETURN WAS FILED ON: NYC-1 NYC-1A

DATE OF FINAL DETERMINATION: FEDERAL _____ - _____ - _____ NEW YORK STATE _____ - _____ - _____

| | COLUMN 1 Originally Reported/Adjusted | COLUMN 2 Net Change | COLUMN 3 Correct Amount |
|--|--|------------------------|----------------------------|
|--|--|------------------------|----------------------------|

PART I (IF FILING A COMBINED RETURN, SKIP PART I, AND COMPLETE PART III BEFORE COMPLETING PART II)

COMPUTATION AND ALLOCATION OF ENTIRE NET INCOME

| | | | |
|--|--|--|--|
| 1. Federal taxable income (FTI) before net operating loss (NOL) and special deductions (from Form NYC-1, Schedule B, line 1) | | | |
| 2. Total NYC Additions to FTI (from Form NYC-1, Schedule B, line 13) | | | |
| 3. Add lines 1 and 2..... | | | |
| 4. Total NYC Subtractions from FTI (from Form NYC-1, Schedule B, line 29) | | | |
| 5. Entire net income (ENI) (subtract line 4 from line 3) .. | | | |
| 6. Entire net income allocation percentage (from Form NYC-1, Schedule G, part 1, line 7) | | | |
| 7. Allocated entire net income (multiply line 6 by line 5) . | | | |

COMPUTATION AND ALLOCATION OF ALTERNATIVE ENTIRE NET INCOME

| | | | |
|---|--|--|--|
| 8. Entire net income (from line 5) | | | |
| 9. Interest income from subsidiary capital (from Form NYC-1, Schedule B, line 22)..... | | | |
| 10. Dividend income, gains and losses from subsidiary capital (from Form NYC-1, Schedule B, line 23 and 24).. | | | |
| 11. Interest income on obligations of N.Y. State, its political subdivisions, or the U.S. (from Form NYC-1, Schedule B, line 25)..... | | | |
| 12. Alternative entire net income (add lines 8, 9, 10, and 11) | | | |
| 13. Alternative entire net income allocation percentage (from Form NYC-1, Schedule G, part 2, line 5 rounded to the nearest one hundredth of a percentage point) .. | | | |
| 14. Allocated alternative entire net income (multiply line 12 by line 13) | | | |

COMPUTATION AND ALLOCATION OF TAXABLE ASSETS

| | | | |
|--|--|--|--|
| 15. Average value of total assets (from Form NYC-1, Schedule D, line 1) | | | |
| 16. Money or other property received from the Federal Deposit Insurance Corporation or from the Federal Savings and Loan Insurance Corporation (from Form NYC-1, Schedule D, line 2) | | | |
| 17. Taxable assets (line 15 minus line 16) | | | |
| 18. Taxable assets allocation percentage (from Form NYC-1, Schedule G, part 3, line 7 rounded to the nearest one hundredth of a percentage point) | | | |
| 19. Allocated taxable assets (multiply line 17 by line 18) .. | | | |
| 20. Applicable tax rate (from Form NYC-1, Schedule D) .. | | | |

| | COLUMN 1 Originally Reported/Adjusted | COLUMN 2 Net Change | COLUMN 3 Correct Amount |
|---|--|--|--------------------------------|
| PART II | | | |
| COMPUTATION OF BANKING CORPORATION TAX | | | |
| 21. Tax on allocated entire net income (multiply line 7 by 9%; if filing combined return multiply line 43 by 9%) ... | | | |
| 22. Tax on allocated alternative entire net income (multiply line 14 by 3%; if filing combined return multiply line 48 by 3%) | | | |
| 23. Tax on allocated taxable assets (multiply line 19 by line 20; if filing combined return multiply line 53 by line 54) . | | | |
| 24. Fixed minimum tax- no reduction is permitted for a period of less than 12 months (if filing combined enter fixed minimum tax for designated parent only) .. | | | \$125.00 |
| 25. Tax (line 21, 22, 23, or 24, whichever is largest)..... | | | |
| 26. Combined fixed minimum tax for subsidiaries (from Form NYC-1A, Schedule A, line 6) | | | |
| 27. Total tax (line 25 plus line 26) | | | |
| 28. UBT Paid Credit (from NYC-9.7B, Schd. A, line 4 or 7) . | | | |
| 29. Relocation and Employment Assistance Program (REAP) credit (from Form NYC-9.5, line 11) | | | |
| 30. Lower Manhattan Relocation and Employment Assistance Program (LMREAP) credit (from Form NYC-9.8, line 11) | | | |
| 30a. RACE credit (from Form NYC-9.13, line 11) | | | |
| 31. Total credits (line 28 through 30a)..... | | | |
| 32. Net tax (line 27 minus line 31)..... | | | |
| | | COLUMN A Additional Tax Due | COLUMN B Refund Due |

| | | | |
|--|--|--|--|
| ADDITIONAL TAX OR REFUND DUE | | | |
| 33. If line 32 (col. 3) <i>exceeds</i> line 32 (col. 1), enter the difference in column A..... | | | |
| 34. If line 32 (col. 3) is less than line 32 (col. 1), enter the difference in column B | | | |
| 35. Interest (see instructions to Form NYC-1, Schedule A, line 15a)..... | | | |
| 36. Additional charges (see instructions to Form NYC-1, Schedule A, line 15b) | | | |
| 37. Total amount due (add lines 33, 35, and 36) | | | |
| 38. Refund due (enter amount from line 34 above) | | | |

| | COLUMN 1 Originally Reported/Adjusted | COLUMN 2 Net Change | COLUMN 3 Correct Amount |
|---|--|------------------------|----------------------------|
| PART III (IF FILING A COMBINED RETURN, COMPLETE THIS PART FIRST) | | | |
| COMPUTATION AND ALLOCATION OF COMBINED ENTIRE NET INCOME | | | |
| 39. Total entire net income of all combined group members (from Form NYC-1A, Schedule K, line 36, Column A) | | | |
| 40. Intercorporate eliminations (from Form NYC-1A, Schedule K, line 36, Column B) | | | |
| 41. Combined entire net income (from Form NYC-1A, Schedule K, line 36, Column C) | | | |
| 42. Combined entire net income allocation percentage (from Form NYC-1A, Schedule J, line 14)..... | | | |

| | COLUMN 1 Originally Reported/Adjusted | COLUMN 2 Net Change | COLUMN 3 Correct Amount |
|---|--|------------------------|----------------------------|
| COMPUTATION AND ALLOCATION OF ALTERNATIVE COMBINED ENTIRE NET INCOME | | | |
| 43. Allocated combined entire net income (multiply line 41 by line 42) | | | |
| 44. Total alternative entire net income of all combined group members (from Form NYC-1A, Schedule L, line 40, Column A) | | | |
| 45. Intercorporate eliminations (from Form NYC-1A, Schedule L, line 40, Column B) | | | |
| 46. Combined alternative entire net income (from Form NYC-1A, Schedule L, line 40, Column C) | | | |
| 47. Combined alternative entire net income allocation percentage (from Form NYC-1A, Schedule J, line 21) | | | |
| 48. Allocated combined alternative entire net income (multiply line 46 by line 47) | | | |
| COMPUTATION AND ALLOCATION OF COMBINED TAXABLE ASSETS | | | |
| 49. Total taxable assets of all combined group members (from Form NYC-1A, Schedule M, line 46, Column A) | | | |
| 50. Intercorporate eliminations (from Form NYC-1A, Schedule M, line 46, Column B) | | | |
| 51. Combined taxable assets (from Form NYC-1A, Schedule M, line 46, Column C) | | | |
| 52. Combined taxable assets allocation percentage (from Form NYC-1A, Schedule J, line 35) | | | |
| 53. Allocated combined taxable assets (multiply line 51 by line 52) | | | |
| 54. Applicable tax rate (from Form NYC-1A, Schedule M) | | | |

