

You MUST attach this Worksheet to Amended Returns filed on Form NYC-2, NYC-2A, or NYC-2S, 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-2  NYC-2A  NYC-2S

DATE OF FINAL DETERMINATION:  FEDERAL \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  NEW YORK STATE \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

NEW YORK STATE TAX SUMMARY	COLUMN 1 Originally Reported/Adjusted	COLUMN 2 Net Change	COLUMN 3 Correct Amount
1. NYS business apportionment factor or combined business apportionment factor (from Form CT-3 or Form CT-3-A, Part 3, line 14) .....			
2. NYS apportioned business income after addback or combined apportioned business income after addback (from Form CT-3 or Form CT-3-A, Part 3, line 15) .....			
3. NYS prior net operating loss conversion subtraction (from Form CT-3 or Form CT-3-A, Part 3, line 16) .....			
4. NYS net operating loss deduction (from Form CT-3 or Form CT-3-A, Part 3, line 18) .....			
COMPUTATION OF BUSINESS INCOME BASE			
5. Federal taxable income (FTI) before net operating loss (NOL) and special deductions (from Form NYC-2, NYC-2S, Schedule B, line 1, or Form NYC-2A, Schedule B, line 1g) ..			
6. FTI plus NYC additions (from Form NYC-2 or NYC-2A, Schedule B, line 15, or Form NYC-2S, Schedule B, line 7)			
7. Total NYC Subtractions from FTI (from Form NYC-2 or NYC-2A, Schd. B, line 21, or Form NYC-2S, Schd. B, line 10) .....			
8. Subtract line 7 from line 6 .....			
9. Subtraction modification for qualified banks (from Form NYC-2.2, Schedule A, line 1; see instructions for Form NYC-2 or NYC-2A, Schedule B, line 23; If filing Form NYC-2S, enter zero "0".) .....			
10. Entire net income (ENI) (subtract line 9 from line 8) ...			
11. Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1. If filing Form NYC-2S, enter zero "0") ..			
12. Subtract line 11 from line 10 .....			
13. Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form NYC-2.1, Schedule D, line 2. If filing Form NYC-2S, enter zero "0") .....			
14. Business income (add lines 12 and 13) .....			
15. Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, Part 2, line 6; if zero, enter 0; see instructions for Form NYC-2 or NYC-2A, Schedule B, line 29) .....			
16. Business income after addback (add lines 14 and 15)			
17. Business allocation percentage (from Form NYC-2 or NYC-2A, Schedule F, Part 3; if not allocating enter 100%)			
18. Allocated business income after addback (multiply line 16 by line 17) .....			
19. Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule B, line 2) .....			
20. Subtract line 19 from line 18 .....			
21. NOL deduction (from Form NYC-2.4, Schedule A, line 6)			
22. Business income base (subtract line 21 from line 20).			

	COLUMN 1 Originally Reported/Adjusted	COLUMN 2 Net Change	COLUMN 3 Correct Amount
<b>COMPUTATION OF BUSINESS CAPITAL BASE</b>			
23. Total assets from federal return (from Form NYC-2 Schedule C, Part 1, line 1, Column C, or Form NYC-2A, Schedule C, Part 1, line 1, Column D, or NYC-2S, Schedule C, line 1, Column C) .....			
24. Real property and marketable securities included in line 23 (from Form NYC-2, Schedule C, Part 1, line 2, Column C, or Form NYC-2A, Schedule C, Part 1, line 2, Column D, or NYC-2S, Schedule C, line 2, Column C) .....			
25. Subtract line 24 from line 23.....			
26. Real property and marketable securities at fair market value (from Form NYC-2, Schedule C, Part 1, line 4, Column C, or Form NYC-2A, Schedule C, Part 1, line 4, Column D, or NYC-2S, Schedule C, line 4, Column C) .....			
27. Adjusted total assets (add lines 25 and 26) .....			
28. Total liabilities (from Form NYC-2, Schedule C, Part 1, line 6, Column C, or Form NYC-2A, Schedule C, Part 1, line 6, Column D, or NYC-2S, Schedule C, line 6, Column C).....			
29. Total capital (subtract line 28 from line 27) .....			
30. Investment capital (from Form NYC-2 or NYC-2A, Schedule D, line 4; if zero or less, enter 0) .....			
31. Business capital (subtract line 30 from line 29).....			
32. Addback of capital previously reported as investment capital (from Form NYC-2 or NYC-2A, Schedule D, line 5, Column C; if zero or less, enter 0) .....			
33. Total business capital (add lines 31 and 32) .....			
34. Business allocation percentage (from Form NYC-2 or NYC-2A, Schedule F, Part 3; if not allocating enter 100%)..			
35. Allocated business capital (multiply line 33 by line 34)			
<b>COMPUTATION OF BUSINESS CORPORATION TAX</b>			
36. Business Income Base (from line 22).....			
37. Tax on business income base (multiply line 36 by applicable tax rate; to determine applicable tax rate see Form NYC-2 or NYC-2A, Schedule H and accompanying instructions, or Form NYC-2S, Schedule E and accompanying instructions) .....			
38. Allocated business capital subject to 0.15% tax rate (from Form NYC-2 or NYC-2A, Schedule C, Part 3, line 1a, or Form NYC-2S, Schedule C, line 8a, Column A).			
39. Allocated business capital subject to 0.075% tax rate (from Form NYC-2 or NYC-2A, Schedule C, Part 3, line 2a)...			
40. Allocated business capital subject to 0.04% tax rate (from Form NYC-2 or NYC-2A, Schedule C, Part 3, line 3a, or Form NYC-2S, Schedule C, line 8b, Column A) .....			
41. Tax on capital base (calculate the sum of line 38 x 0.15%, line 39 x 0.075%, and line 40 x 0.04%, then subtract \$10,000; if zero or less enter 0 here). .....			
42. NYC Receipts (from Form NYC-2, Schedule F, Part 1, line 1, Column A, or if an election was made to use the 3 factor BAP computation, Schedule F, Part 2, line 2a, Column A; if filing Form NYC-2S refer to instructions for Schedule A, line 3; if filing Form NYC-2A refer to instructions for Schedule A, line 3, and enter the designated agent's NYC receipts from Form NYC-2.5A, line 56a, Column F).			

	COLUMN 1 Originally Reported/Adjusted	COLUMN 2 Net Change	COLUMN 3 Correct Amount
43. Minimum tax (from Form NYC-2, NYC-2A, or NYC-2S, Schedule A, line 3) .....			
44. Tax (enter the amount from line 37, 41, or 43, whichever is largest).....			
45. Sum of minimum taxes for taxpayer members of combined group other than designated agent (from Form NYC-2A, Schedule A, line 5).....			
46. Total tax (line 44 plus line 45) .....			
47. UBT paid credit (from Form NYC-2, Schedule A, line 5, or Form NYC-2A, Schedule A, line 7). If filing Form NYC-2S, enter zero. ....			
48. Tax after UBT paid credit (line 46 minus line 47) .....			
49. Tax credits other than UBT paid credit (attach schedule of credits claimed) .....			
50. Net tax (line 48 minus line 49).....			

COLUMN A Additional Tax Due	COLUMN B Refund Due
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<b>ADDITIONAL TAX OR REFUND DUE</b>		COLUMN A Additional Tax Due	COLUMN B Refund Due
51. If line 50 (col. 3) <i>exceeds</i> line 50 (col. 1), enter the difference in column A .....			
52. If line 50 (col. 3) is <i>less</i> than line 50 (col. 1), enter the difference in column B.....			
53. Interest (from Form NYC-2, Schedule A, line 16a, Form NYC-2A, Schedule A, line 18a, or Form NYC-2S, Schedule A, line 8a) .....			
54. Additional charges (from Form NYC-2, Schedule A, line 16b, Form NYC-2A, Schedule A, line 18b, or Form NYC-2S, Schedule A, line 8b).....			
55. Total amount due (add lines 51, 53, and 54) .....			
56. Refund due (enter amount from line 52 above) .....			

