

BANKING CORPORATION TAX REPORT OF CHANGE IN TAX BASE MADE BY INTERNAL REVENUE SERVICE AND/OR NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

FOR PERIODS BEGINNING ON OR AFTER 1-1-2011 AND PRIOR TO JANUARY 1, 2015
TO BE FILED WITHIN 90 DAYS (120 DAYS FOR A COMBINED GROUP) AFTER A FINAL DETERMINATION

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

ARE YOU REPORTING A CHANGE IN FILING STATUS? (SEE INSTR.) <input type="checkbox"/> YES <input type="checkbox"/> NO	NEW FILING STATUS: <input type="checkbox"/> SEPARATE <input type="checkbox"/> COMBINED <input type="checkbox"/> CHANGE IN COMBINED GROUP	ORIGINAL RETURN WAS FILED ON: <input type="checkbox"/> NYC-1 <input type="checkbox"/> NYC-1A
Name _____ Name Change <input type="checkbox"/> In Care of _____ Address (number and street) _____ Address Change <input type="checkbox"/> City and State _____ Zip Code _____ Country (if not US) _____ Business Telephone Number _____ Email Address _____		EMPLOYER IDENTIFICATION NUMBER <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> DATE OF FINAL DETERMINATION: <input type="checkbox"/> Federal _____ - _____ - _____ <input type="checkbox"/> New York State _____ - _____ - _____

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
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Calculation of Banking Corporation Tax	COLUMN 1 Original Amount as Last Adjusted	COLUMN 2 Net Change	COLUMN 3 Correct Amount
1. Entire net income allocated to New York City ...1.			1.
2. Tax at 9% (.09)2.			2.
3. Alternative entire net income allocated to New York City3.			3.
4. Tax at 3% (.03)4.			4.
5. Taxable assets allocated to NYC5.			5.
6. Tax at <input type="checkbox"/> .00002 <input type="checkbox"/> .00004 <input type="checkbox"/> .0001 (See Instr.) 6.			6.
7. Intentionally Omitted7.			
8. Intentionally Omitted8.			
9. Fixed minimum tax9.	125 00		125 00
10. Tax (line 2, 4, 6 and 9, whichever is <i>largest</i>) ...10.			10.
11. Minimum tax for subsidiaries.....11.			11.
12. Total tax (add lines 10 and 11) (See Instr.)...12.			12.
13. UBT Paid Credit (See instructions)13.			13.
14. Tax after UBT Paid Credit (line 12 minus line 13) ...14.			14.
15. Tax credits (see instructions).....15.			15.
16. Net tax16.			16.

Additional Tax (or Refund) Due	COLUMN A - Additional Tax Due	COLUMN B - Refund Due
17. If line 16 (col. 3) exceeds line 16 (col. 1), enter the difference in column A..... 17.		
18. If line 16 (col. 3) is less than line 16 (col. 1), enter the difference in column B.... 18.		
19. Interest (see instructions) 19.		
20. Additional charges (see instructions) 20.		
21. TOTAL AMOUNT DUE (add lines 17, 19, and 20) 21.		
22. TOTAL REFUND DUE (enter amount from line 18) 22.		

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this report, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.			Firm's Email Address	
I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions) YES <input type="checkbox"/>			Preparer's Social Security Number or PTIN	
SIGN HERE: Signature of officer _____	Title _____	Date _____	<div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div>	
PREPARER'S USE ONLY: Preparer's signature _____	Preparer's printed name _____	Check if self-employed <input type="checkbox"/> <input checked="" type="checkbox"/>	Date _____	
▲ Firm's name (or yours, if self-employed) _____			Firm's Employer Identification Number	
▲ Address _____			<div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div>	
▲ Zip Code _____				

MAILING INSTRUCTIONS

Attach copies of federal and/or New York State changes and explanation of items. Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars, drawn on a U.S. bank. To receive proper credit, you must enter your correct Employer Identification Number on your form and remittance.

ALL RETURNS EXCEPT REFUNDS:
NYC DEPARTMENT OF FINANCE
BANKING CORPORATION TAX
PO 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, PO BOX 3933
NEW YORK, NY 10008-3933

FORMS CLAIMING A REFUND:
NYC DEPARTMENT OF FINANCE
BANKING CORPORATION TAX
PO BOX 5563
BINGHAMTON, NY 13902-5563

IMPORTANT INFORMATION CONCERNING FORM NYC-200V AND PAYMENT OF TAX DUE

Payments may be made on the NYC Department of Finance website at nyc.gov/eservices, or via check or money order. If paying with check or money order, do not include these payments with your New York City return. Checks and money orders must be accompanied by payment voucher form NYC-200V and sent to the address on the voucher. Form NYC-200V must be postmarked by the return due date to avoid late payment penalties and interest. See form NYC-200V for more information.

(Pursuant to Title 11, Chapter 6, of the Administrative Code of the City of New York)

This form is to be used for periods beginning on or after January 1, 2011 and before January 1, 2015.

If the change involves a tax year before 2011, the taxpayer must use a form NYC-3360B for a year prior to 2011. If the change involves a year after 2010, the taxpayer must use a Form NYC-3360B for periods beginning on or after January 1, 2011 and before January 1, 2015.

You must file Form NYC-3360B within 90 days (120 days for taxpayers filing a combined report) after any of the following occurs with respect to a taxpayer, or if the taxpayer is an S corporation or QSSS, a shareholder of the taxpayer: (i) a final IRS or New York State adjustment to taxable income or other tax base; (ii) the signing of a waiver under IRC §6213(d) or NY Tax Law §1081(f); or (iii) the IRS has allowed a tentative adjustment based on a NOL carryback or net capital loss carryback. Attach a copy of the final determination, waiver or notice of tentative carryback allowance to this form. See, Ad. Code §11-646(e) and §19 RCNY §3-05(a)(3). **File this form separately; do not attach it to any tax return.** If you disagree with the final Federal or New York State determination, complete the form showing the amount from column 1 in column 3, and attach a schedule showing the additional tax (or refund) due according to the following instructions and attach a statement explaining why you believe the final determination was erroneous. If you do not attach such a statement, any additional New York City tax resulting from the final Federal or New York State determination is deemed assessed upon the filing of this form.

An amended New York City return Form NYC-1 or NYC-1A must be filed within 90 days after filing an amended federal or New York State return.

If you are filing this form to report a change in filing status of the taxpayer from filing on a separate basis on a Form NYC-1 to filing as a member of a combined group on Form NYC-1A, from filing on a combined basis to filing on a separate basis or a change in the composition of your combined group, check the box marked "YES" on the top of the form and check the appropriate box for the new filing status.

For information regarding differences between Federal and City depreciation deductions see Finance Memorandum 99-4 "Depreciation for Property Placed in Service Outside New York After 1984 and Before 1994". See also Finance Memorandum 14-1, "Application of IRC §280F Limits to Sport Utility Vehicles" and Form NYC-399Z.

SPECIFIC INSTRUCTIONS**Calculation of Tax**

In Column 1, lines 1, 3 and 5, enter amounts from the latest New York City Tax Report, latest New York City Tax Return, latest New York City Claim for Credit or Refund, or final New York City Department of Finance adjustment prior to the filing of this return. If you filed an amended return or if the amounts shown on your original return were changed pursuant to a Department of Finance adjustment, attach documentation reflecting the New York City changes and a schedule showing your calculations. In Column 2 enter net reportable changes resulting from changes made by the Internal Revenue Service or the New York State Department of Taxation and Finance and submit a schedule showing calculations. In Column 3, lines 1, 3 and 5, enter the difference between, or the sum of, columns 1 and 2, as appropriate.

LINE 6 -

Mark the appropriate tax rate in the box to the right. For the appropriate tax rate see the chart at the bottom of Schedule D of Form NYC-1 for the tax year after 2010 for which the change was made. See the instructions for Form NYC-1, Schedule D, for the year the change was made for more information.

LINE 13 -

Enter on Line 13, column 1 the total amounts from Form NYC-1 or NYC-1A, UBT Paid Credit. Attach Form NYC-9.7B. Enter in column 2 all changes and enter the corrected amount in column 3.

LINE 15 -

All applicable credits should be taken into account when computing the tax. Attach schedule of credits claimed. Attach Forms NYC-ECS, NYC-9.5 and NYC-9.8, if applicable. Enter in Column 2 all changes to these amounts and enter the corrected amount in Column 3.

LINE 16 - CLAIM FOR REFUND

Where the federal (New York State) change would result in a refund, Form NYC-3360B may be used as a claim for refund, provided it is accompanied by a complete copy of the federal and/or New York State Audit Report or Statement of Adjustment.

Effective for taxable years beginning on or after January 1, 1989, if this report is not filed within 90 days after the notice of the final federal (or New York State) determination, no interest shall be paid on the resulting refund.

LINE 19 - INTEREST

Enter at Line 19, Column A, interest owed on the additional tax due at the applicable prescribed interest rate or rates from the due date of the Banking Corporation Tax Return (without regard to any extension of time for payment) to the date of payment. (Section 11-675 of the Administrative Code). The applicable prescribed interest rate or rates are available from the interest rate table set forth on the Department of Finance's internet website at:

<http://www1.nyc.gov/site/finance/taxes/business-interest-rates.page>

For the rate of interest on overpayments, for a rate of interest not shown on the website and for interest calculations, call 311. If calling from outside of the five NYC boroughs, please call 212-NEW-YORK (212-639-9675).

LINE 20 - ADDITIONAL CHARGES

- A **late filing penalty** is assessed if you fail to file this form when due, unless the failure is due to reasonable cause. For every month or partial month that this form is late, add to the tax (less any payments made on or before the due date) 5%, up to a total of 25%.
- If this form is filed more than 60 days late, the above late filing penalty cannot be less than the lesser of (1) \$100 or (2) 100% of the amount required to be shown on the form (less any payments made by the due date or credits claimed on the return).
- A **late payment penalty** is assessed if you fail to pay the tax shown on this form by the prescribed filing date, unless the failure is due to reasonable cause. For every month or partial month that your payment is late, add to the tax (less any payments made) 1/2%, up to a total of 25%.
- The total of the additional charges in *a* and *c* may not exceed 5% for any one month except as provided for in *b*.

If you claim not to be liable for these additional charges, attach a statement to your return explaining the delay in filing, payment or both.

Submit schedule of allocation percentages (if any) utilized in making entries in column 2 of this report.

SIGNATURE

This report must be signed by an officer authorized to certify that the statements contained herein are true.

Preparer Authorization: If you want to allow the Department of Finance to discuss your return with the paid preparer who signed it, you must check the "yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Preparer's Use Only" section of your return. It does not apply to the firm, if any, shown in that section. By checking the "Yes" box, you are authorizing the Department of Finance to call the preparer to answer any questions that may arise during the processing of your return. Also, you are authorizing the preparer to:

- Give the Department any information missing from your return,
- Call the Department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain **notices that you have shared with the preparer** about math errors, offsets, and return preparation. The notices **will not** be sent to the preparer.

You are not authorizing the preparer to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Department. The authorization cannot be revoked, however, the authorization will automatically expire no later than the due date (without regard to any extensions) for filing next year's return. **Failure to check the box will be deemed a denial of authority.**