

CT-32A

New York State Department of Taxation and Finance

For calendar year **1987**

Combined Franchise Tax Return for Banking Corporations

Article 32, Tax Law

or taxable period

beginning

ending

Mail to: NY State Tax Department Processing Unit P.O. Box 1909 Albany, NY 12201	Parent's employer identification number	File number	Official use only
	Name of parent corporation	Date received	
	Number and street		
	City or town State ZIP Code		
	Telephone number (parent corporation)	Audit use only	
See Form CT-32A-I, Instructions for Form CT-32A			Business group code no. (as on federal return)
A Form CT-32 must be completed for each member of the combined group and must be filed with this return. CT-32A filers should also file Form CT-32B.			

IMPORTANT – COMPLETE ALL LINES – USE ZEROS WHERE APPLICABLE.

A. Payment – pay amount shown on line 16. Make check payable to: New York State Corporation Tax	Payment enclosed \$
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Schedule I – Computation of Combined Tax and Payment of Estimated Tax

Allocated combined entire net income (Schedule K, line 57)	x .09	1		●
Allocated combined alternative entire net income (Schedule L, line 61)	x .03	2		●
Allocated combined taxable assets (Schedule M, line 66)	x .0001	3		●
Fixed minimum tax for parent corporation only		4	250 00	●
Combined franchise tax (largest of lines 1, 2, 3 or 4)		5		●
Tax Credits: Attach form or rider <input type="checkbox"/> • CT-45 <input type="checkbox"/> • Servicing Mortgages <input type="checkbox"/> • CT-43 <input type="checkbox"/> DTF-601 <input type="checkbox"/> DTF-602		6		●
Total (subtract line 6 from line 5)		7		●
Combined fixed minimum tax for subsidiaries (number of subsidiaries _____ x 250.00)		8		●
Total combined tax (line 7 plus line 8)		9		●
First installment for next period: If Form CT-5 was filed, enter amount from line 3 of that form		10a		
or				
If Form CT-5 was not filed, and line 7 is over \$1,000.00, enter 25% of line 7		10b		
Total (add line 9 and line 10a or 10b)		11		
Prepayments		12		
Balance (subtract line 12 from line 11)		13		
Interest: Compute on lesser of line 9 or line 13		14		
Additional charges: Late filing and late payment penalties: Compute on lesser of line 9 or line 13		15a		
Underpayment of estimated tax penalties: <input type="checkbox"/> Form CT-222 attached		15b		
Balance due (add lines 13, 14, 15a and 15b – enter payment on line A)		16		
Overpayment (subtract line 11 from line 12)		17a		
Credit to next period		17b		
Balance of overpayment (subtract line 17b from 17a)		17c		
Credit to CT-32M		17d		
Refund (subtract line 17d from line 17c)		17e		
Official Use Only		18		

Certification by an Elected Officer of the Corporation

I hereby certify that this return, including any attachments, is to the best of my knowledge and belief, true, correct and complete.

Date	Signature of Officer	Official title
Date	Signature of individual or firm preparing this return	Preparer's address

Schedule J – Computation of Combined Allocation Percentages (Parts I, II and III)

Part I – Computation of Combined Entire Net Income (ENI) Allocation Percentage:

New York wages (Form CT-32, Schedule H, Part I, Column A, line 1a)	19	\$
Column c, Line 19 x 80%	20	
Total wages (Form CT-32, Schedule H, Part I, Column B, line 1a)	21	
Combined wage factor (divide line 20 by line 2-1)	22	
New York receipts (Form CT-32, Schedule H, Part I, Column A, line 2-1)	23	
Total receipts (Form CT-32, Schedule H, Part I, Column B, line 2-1)	24	
Combined receipts factor (divide line 23 by 24)	25	
Additional combined receipts factor (enter % from line 25)	26	
Deposits maintained at New York branches (Form CT-32, Schedule H, Part I, Column A, line 4c)	27	
Total deposits (Form CT-32, Schedule H, Part I, Column B, line 4c)	28	
Combined deposits factor (divide line 27 by line 28)	29	
Additional combined deposits factor (enter % from line 29)	30	
Total percentages (add lines 22, 25, 26, 29 and 30)	31	
Combined ENI Allocation Percentage (divide line 31 by five or the number of percentages)	32	

Part II – Computation of Combined Alternative Entire Net Income (AENI) Allocation Percentage:

New York wages (Form CT-32, Schedule H, Part II, Column A, line 1a)	33	
Total wages (Form CT-32, Schedule H, Part II, Column B, line 1a)	34	
Combined wage factor (divide line 33 by line 34)	35	
Combined receipts factor (Form CT-32A, Schedule J, Column c, line 25)	36	
Combined deposits factor (Form CT-32A, Schedule J, Column c, line 29)	37	
Total percentages (add lines 35, 36 and 37)	38	
Combined AENI Allocation Percentage (divide line 38 by three or the number of percentages)	39	

Part III – Computation of Combined Taxable Assets Allocation Percentage:

New York wages (Form CT-32, Schedule H, Part III, Column A, line 1a)	40	
Column c, Line 40 x 80%	41	
Total wages (Form CT-32, Schedule H, Part III, Column B, line 1a)	42	
Combined wage factor (divide line 41 by line 42)	43	
New York receipts (Form CT-32, Schedule H, Part III, Column A, line 2-1)	44	
Total receipts (Form CT-32, Schedule H, Part III, Column B, line 2-1)	45	
Receipts factor (divide line 44 by line 45)	46	
Additional receipts factor (enter % determined from line 46)	47	
Deposits maintained at New York branches (CT-32, Schedule H, Part III, Column A, line 4c)	48	
Total deposits (Form CT-32, Schedule H, Part III, Column B, line 4c)	49	
Deposits factor (divide line 48 by line 49)	50	
Additional deposits factor (enter % from line 50)	51	
Total percentages (add lines 43, 46, 47, 50 and 51)	52	
Combined Taxable Assets Allocation Percentage (divide line 52 by five or the number of percentages)	53	

Schedule K – Computation of Allocated Combined Taxable Entire Net Income

Enter net income (Form CT-32, Schedule B, line 49)	54	
Allocated combined entire net income (line 54 x Schedule J, Part I, line 32)	55	
Optional depreciation adjustment (Form CT-32, Schedule B, line 51)	56	
Allocated Combined Taxable Entire Net Income (Column c, line 55 plus or minus line 56)	57	

Schedule L – Computation of Allocated Combined Taxable Alternative Entire Net Income

Alternative entire net income (Form CT-32, Schedule C, line 57)	58	
Allocated combined alternative entire net income (line 58 x Schedule J, Part II, line 39)	59	
Optional depreciation adjustment (Form CT-32, Schedule C, line 59)	60	
Allocated Combined Taxable Alternative Entire Net Income (Column c, line 59 plus or minus line 60)	61	

Schedule M – Computation of Allocated Combined Taxable Assets

Average value of total assets (Form CT-32, Schedule D, line 61)	62	
Amount received from F.D.I.C. or F.S.L.I.C. (Form CT-32, Schedule D, line 62)	63	
Interbank placement of funds (Form CT-32, Schedule D, line 63)	64	
Combined taxable assets (line 62 minus total of lines 63 and 64)	65	
Allocated Combined Taxable Assets (Column c, line 65 x Schedule J, Part III, line 53)	66	

Subsidiary #1	Subsidiary #2	Subsidiary #3	Subsidiary #4	(a) Total	(b) Intercorporate Eliminations	(c) Combined Totals Column (a) Minus Column (b)
Schedule J						
Part I						
					● 19	●
					20	●
					● 21	●
					22	● %
					● 23	●
					● 24	●
					25	● %
					26	● %
					● 27	●
					● 28	●
					29	● %
					30	● %
					31	● %
					32	● %
Part II						
					● 33	●
					● 34	●
					35	● %
					36	● %
					37	● %
					38	● %
					39	● %
Part III						
					● 40	●
					41	●
					● 42	●
					43	● %
					● 44	●
					● 45	●
					46	● %
					47	● %
					● 48	●
					● 49	●
					50	● %
					51	● %
					52	● %
					53	● %
Schedule K						
					● 54	●
					55	●
					56	●
					57	●
Schedule L						
					● 58	●
					59	●
					60	●
					61	●
Schedule M						
					● 62	●
					63	●
					64	●
					● 65	●
					66	●

List complete names and employer identification numbers for all members of this combined group. (Attach additional pages if necessary.)

Name	Employer Identification Number
Parent	
Subsidiary #1	
Subsidiary #2	
Subsidiary #3	
Subsidiary #4	
Subsidiary #5	