



CT-32-A Banking Corporation Combined Franchise Tax Return

Tax Law — Article 32

For calendar year 1993 or tax period:

beginning

ending

Employer identification number	File number
Name	PLACE LABEL HERE
Number and street	City or town State ZIP code
Business telephone number	Business activity code number (from federal return)

For office use only

Date received

Audit use only

Complete Form CT-32 for each member of the combined group and one Form CT-32-B for the entire group. File them with this return.

See Form CT-32-A-I, *Instructions for Form CT-32-A*

A. Payment — pay amount shown on line 19 — 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

1	Allocated combined entire net income (from Schedule K, line 64)	x .09	1	•	
2	Allocated combined alternative entire net income (from Schedule L, line 68)	x .03	2	•	
3	Allocated combined taxable assets (from Schedule M, line 72)	x .0001	3	•	
4	Fixed minimum tax for parent corporation only		4		250 00
5	Combined franchise tax (amount from line 1, 2, 3 or 4, whichever is largest)		5	•	
6	Tax credits: Check forms filed and attach forms <input type="checkbox"/> CT-43 <input type="checkbox"/> CT-45 <input type="checkbox"/> DTF-601 <input type="checkbox"/> DTF-602		6		
	<input type="checkbox"/> Servicing Mortgages (enter amount) •		7	•	
7	Net tax (subtract line 6 from line 5)		8	•	
8	Combined fixed minimum tax for subsidiaries (number of taxable subsidiaries _____ x \$250)		9	•	
9	Total combined tax (add lines 7 and 8)		10	•	
10	State tax surcharge rate _____ % (see instructions) (multiply line 9 by rate)		11	•	
11	Total combined tax and state tax surcharge (add lines 9 and 10)		12a	•	
	First installment of estimated tax for next period:		12b	•	
12a	If application for extension was filed, enter amount from Form CT-5.3, line 5		13	•	
12b	If Form CT-5.3 was not filed and the total line 7 and line 10 is over \$1,000, enter 25% of that total		14	•	
13	Total (add line 11 and line 12a or 12b)		15	•	
14	Total prepayments (from Composition of Prepayments, page 4, line 79)		16	•	
15	Balance (if line 14 is less than line 13, subtract line 14 from line 13)		17	•	
16	Interest on late payment (see instructions)		18	•	
17	Late filing and late payment penalties (see instructions)		19	•	
18	Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0")		20	•	
19	Balance due (add lines 15 through 18 — enter payment on line A above)		21	•	
20	Overpayment (if line 13 is less than line 14, subtract line 13 from line 14)		22	•	
21	Amount of overpayment to be credited to next period		23	•	
22	Balance of overpayment (subtract line 21 from line 20)		24	•	
23	Amount of overpayment to be credited to Form CT-32-M				
24	Refund (subtract line 23 from line 22)				
25	Does this combined group or any member of the group do business in the Metropolitan Commuter Transportation District? <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes, you must file Form CT-32-M.				

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

Date	Signature of elected officer or authorized person	Official title
Date	Print or type name of paid individual or firm preparing this return	Signature of individual preparing this return
Paid preparer's ID number	Paid 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:

26	New York wages (from Form CT-32, Schedule H, Part I, line 110, column A)	26
27	Multiply line 26, column C by 80%	27
28	Total wages (from Form CT-32, Schedule H, Part I, line 110, column B)	28
29	Combined wage factor (divide line 27, column C, by line 28, column C)	29
30	New York receipts (from Form CT-32, Schedule H, Part I, line 124, column A)	30
31	Total receipts (from Form CT-32, Schedule H, Part I, line 124, column B)	31
32	Combined receipts factor (divide line 30, column C, by line 31, column C)	32
33	Additional combined receipts factor (enter factor from line 32, column C)	33
34	Deposits maintained at New York branches (from Form CT-32, Schedule H, Part I, line 129, column A)	34
35	Total deposits (Form CT-32, Schedule H, Part I, line 129, column B)	35
36	Combined deposits factor (divide line 34, column C, by line 35, column C)	36
37	Additional combined deposits factor (enter factor from line 36, column C)	37
38	Total factors (add lines 29, 32, 33, 36 and 37, column C)	38
39	Combined ENI allocation percentage (divide line 38, column C, by five or by the number of factors)	39

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

40	New York wages (from Form CT-32, Schedule H, Part II, line 134, column A)	40
41	Total wages (from Form CT-32, Schedule H, Part II, line 134, column B)	41
42	Combined wage factor (divide line 40, column C, by line 41, column C)	42
43	Combined receipts factor (from line 32, column C)	43
44	Combined deposits factor (from line 36, column C)	44
45	Total factors (add lines 42, 43 and 44, column C)	45
46	Combined AENI allocation percentage (divide line 45, column C, by three or by the number of factors)	46

Part III — Computation of Combined Taxable Assets Allocation Percentage:

47	New York wages (from Form CT-32, Schedule H, Part III, line 140, column A)	47
48	Multiply line 47, column C by 80%	48
49	Total wages (from Form CT-32, Schedule H, Part III, line 140, column B)	49
50	Combined wage factor (divide line 48, column C, by line 49, column C)	50
51	New York receipts (from Form CT-32, Schedule H, Part III, line 154, column A)	51
52	Total receipts (from Form CT-32, Schedule H, Part III, line 154, column B)	52
53	Receipts factor (divide line 51, column C, by line 52, column C)	53
54	Additional receipts factor (enter factor from line 53, column C)	54
55	Deposits maintained at New York branches (from Form CT-32, Schedule H, Part III, line 159, column A)	55
56	Total deposits (from Form CT-32, Schedule H, Part III, line 159, column B)	56
57	Deposits factor (divide line 55, column C, by line 56, column C)	57
58	Additional deposits factor (enter factor from line 57, column C)	58
59	Total percentages (add lines 50, 53, 54, 57 and 58, column C)	59
60	Combined taxable assets allocation percentage (divide line 59, column C, by five or by the number of percentages)	60

Schedule K — Computation of Allocated Combined Taxable Entire Net Income

61	Entire net income (from Form CT-32, Schedule B, line 60)	61
62	Allocated combined entire net income (multiply line 61, column C, by line 39, column C)	62
63	Optional depreciation adjustment (from Form CT-32, Schedule B, line 62)	63
64	Allocated combined taxable entire net income (line 62, column C, plus or minus line 63, column C)	64

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

65	Alternative entire net income (from Form CT-32, Schedule C, line 68)	65
66	Allocated combined alternative entire net income (multiply line 65, column C, by line 46, column C)	66
67	Optional depreciation adjustment (from Form CT-32, Schedule C, line 70)	67
68	Allocated combined taxable alternative entire net income (line 66, column C, plus or minus line 67, column C)	68

Schedule M — Computation of Allocated Combined Taxable Assets

69	Average value of total assets (from Form CT-32, Schedule D, line 72)	69
70	Amount received from F.D.I.C. or F.S.L.I.C. (from Form CT-32, Schedule D, line 73)	70
71	Combined taxable assets (subtract line 70, column C, from line 69, column C)	71
72	Allocated combined taxable assets (multiply line 71, column C, by line 60, column C)	72
73	Parent's issuers allocation percentage from Form CT-32, line 23	73

%

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						
					•	26 •
						27 •
					•	28 •
						29 • %
					•	30 •
					•	31 •
						32 • %
						33 • %
					•	34 •
					•	35 •
						36 • %
						37 • %
						38 • %
						39 • %
Part II						
					•	40 •
					•	41 •
						42 • %
						43 • %
						44 • %
						45 • %
						46 • %
Part III						
					•	47 •
						48 •
					•	49 •
						50 • %
					•	51 •
					•	52 •
						53 • %
						54 • %
					•	55 •
					•	56 •
						57 • %
						58 • %
						59 • %
						60 • %
Schedule K						
					•	61 •
						62 •
					•	63 •
						64 •
Schedule L						
					•	65 •
						66 •
					•	67 •
						68 •
Schedule M						
					•	69 •
					•	70 •
						71 •
						72 •
						73 •

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	

Composition of Prepayments Claimed on Schedule I, line 14

	Date Paid	Amount	Deposit Serial Number
74 Mandatory first installment	74		
75 CT-400 installments	75		
	1		
	2		
	3		
76 Payment with extension — Form CT-5.3	76		
77 Credit from prior years		77	
78 Credit from Form CT-32-M		78	
79 Add lines 74 through 78 (enter here and on Schedule I, line 14)		79	