



# CT-32-A/C

New York State Department of Taxation and Finance

## Report by a Banking Corporation Included in a Combined Franchise Tax Return Tax Law — Article 32

Use this form for tax periods beginning in January 1997 or after.

1997 calendar yr. filers, check box   
Other filers enter tax period:

beginning	
ending	

Employer identification number		File number	If address on return is new, check box (see instructions). <input type="checkbox"/>	For office use only
Mailing Name and Address	Taxpayer's business name		If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions). If no form is enclosed, call 1 800 462-8100 to request one. From areas outside the U.S. and Canada, call (518) 485-6800.	Date received
	Business name at location below (if different from business name above)			Audit use
	C/o Street or PO Box			
	City	State		
Principal business activity			Business activity code number (from federal return)	
Business telephone number ( )	State or country of incorporation		Date of incorporation	Foreign corporations: date began business in NYS
Name of parent corporation			Employer identification number of parent corporation	

### Metropolitan Transportation Business Tax (MTA Surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District?  Yes  No

Every corporation that files Form CT-32-A/C must include a fixed minimum tax payment of \$250 on Form CT-32-A, Schedule A, line 8.

### Computation of the Issuer's Allocation Percentage — Complete Method I, II, or III (see instructions, Form CT-32-A/C-I)

**Method I** — Enter the alternative entire net income allocation percentage from the appropriate column on Form CT-32-A/B, Schedule E, Part II, line 47. \_\_\_\_\_ %

**Method II** — **A** New York State gross income \$ \_\_\_\_\_

**B** Worldwide gross income \$ \_\_\_\_\_

Divide line A by line B \_\_\_\_\_ %

### Method III — Computation of Subsidiary Capital Allocated to New York State

A Subsidiary Corporation		B % of Voting Stock Owned	C Average Value of Subsidiary Capital	D Current Liabilities Attributable to Subsidiary Capital	E Net Average Value (col. C - col. D)	F Issuer's Allocation Percentage	G Value Allocated to New York State (col. E x col. F)
Name (Attach separate sheet if necessary)	Employer Identification Number						
Amounts from attached list							
<b>1</b> Totals .....					<b>1</b>		

### Computation of Business Capital Allocated to New York State

<b>2</b> Average value of total assets from Form CT-32-A/B, Schedule D, line 1 .....	<b>2</b>	
<b>3</b> Current liabilities .....	<b>3</b>	
<b>4</b> Total net average value of subsidiary capital from line 1, column E .....	<b>4</b>	
<b>5</b> Net business assets (subtract lines 3 and 4 from line 2) .....	<b>5</b>	
<b>6</b> Enter the alternative entire net income allocation percentage from Form CT-32-A/B, Schedule E, Part II, line 47 ...	<b>6</b>	%
<b>7</b> Business assets allocated to New York State (multiply line 5 by line 6) .....	<b>7</b>	

### Computation of Issuer's Allocation Percentage

<b>8</b> Subsidiary capital and business capital allocated to New York State (add line 1, column G, and line 7) .....	<b>8</b>	
<b>9</b> Total worldwide capital (see instructions) .....	<b>9</b>	
<b>10</b> Issuer's allocation percentage (divide line 8 by line 9) .....	<b>10</b>	%

**Composition of Prepayments**

Member's prepayments to be credited and included on Form CT-32-A, *Banking Corporation Combined Franchise Tax Return*, and Form CT-32-M, *Banking Corporation MTA Surcharge Return*.

	Franchise Tax				MTA Surcharge			
		Date Paid	Amount			Date Paid	Amount	
11 Mandatory first installment...	11				11			
12 CT-400 installments.....	12	(1)			(1)			
		(2)			(2)			
		(3)			(3)			
13 Payment with extension - Form CT-5.3.....	13				13			
14 Credit from prior years (see instructions).....		14				14		
15 Add amount columns (enter here and include on line 29 of Form CT-32-A, Schedule A).....		15			(enter here and include on line 9 of Form CT-32-M).....	15		

**Certification.** Under penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct and complete.

Signature of elected officer or authorized person		Official title		Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)		ID number	Date
	Address		Signature of individual preparing this return	

Attach your report to the parent corporation's Form CT-32-A.