Click here for notice about address change

2001

CT-32-A

New York State Department of Taxation and Finance

Banking Corporation Combined Franchise Tax Return

Tax Law — Article 32

2001 calendar-yr. filers, check box ☐
Other filers enter tax period:
beginning
ending

Employer identification number	File number	Check box if overpayment claimed ☐	For office use only

Mailing name and address

Legal name of corporation	Trade name/DBA	
Mailing name (if different from legal name) and address c/o		State or country of incorporation
Number and street or PO box		Date of incorporation
City State ZIP code		Foreign corporations: date began business in NYS

Date received

Audit use

If address above is new, check box *(see instructions)* ☐

If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See *Need help?* in the instructions.

Business telephone number ( )

NAICS business code number *(see instructions)*

Principal business activity

ZIP code (U.S. headquarters) or Name of country (foreign headquarters) County code

Type of bank ☐ Commercial ☐ Savings and Loan ☐ Savings ☐ Other: _____

New York assets

Federal return filed: ☐ 1120 ☐ 1120F ☐ Consolidated ☐ Other: _____

Total assets everywhere

If the IRS has completed an audit of any of your returns in the past 5 years, list years: _____.
Did you do business in the Metropolitan Commuter Transportation District during the tax year? ..... ☐ Yes ☐ No If *Yes*, you must file Form CT-32-M.

A. Payment — pay amount shown on line 17. Make check payable to: ***New York State Corporation Tax***
Attach your payment here. Payment enclosed

Schedule A — Computation of combined tax and payment of estimated tax

1	Allocated taxable entire net income *(enter amount from Schedule B, line 59, Column E and multiply by the appropriate tax rate; check box)* ☐ .085 ☐ .08		1	
2	Allocated combined alternative entire net income from line 68, column E	× .03	2	
3	Allocated combined taxable assets from line 72, column E	× .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; see instructions)*		5	
6	Tax credits *(see instructions)*		6	
7	Net franchise tax *(subtract line 6 from line 5)*		7	
8	Combined fixed minimum tax for member corporations *(number of taxable member corporations _____ × $250)*		8	
9	Total combined franchise tax *(add lines 7 and 8)*		9	
	First installment of estimated tax for the next period:			
10a	If you filed a request for extension, enter amount from Form CT-5.3, line 5		10a	
10b	If you did not file Form CT-5.3 and line 7 is over $1,000, enter 25% of line 7		10b	
11	Total *(add line 9 and line 10a or 10b)*		11	
12	Total prepayments from line 210		12	
13	Balance *(if line 12 is less than line 11, subtract line 12 from line 11)*		13	
14	Penalty for underpayment of estimated tax *(check box if Form CT-222 is attached ☐; if none, enter "0")*		14	
15	Interest on late payment *(see instructions)*		15	
16	Late filing and late payment penalties *(see instructions)*		16	
17	Balance due *(add lines 13 through 16; enter payment on line A above)*		17	
18	Overpayment *(if line 11 is less than line 12, subtract line 11 from line 12)*		18	
19	Amount of overpayment to be credited to the next period		19	
20	Balance of overpayment *(subtract line 19 from line 18)*		20	
21	Amount of overpayment to be credited to Form CT-32-M		21	
22a	Refund of overpayment *(subtract line 21 from line 20, see instructions)*		22a	
22b	Refund of unused tax credits *(see instructions)*		22b	
23	Issuer's allocation percentage *(see instructions; show computation on page 7)*		23	%

Certification. I certify that this return 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	

Mail your return to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038**

Name of corporation	Employer identification number

Schedule B — Computation and allocation of entire net income

24 Federal taxable income before net operating loss and special deductions .....

Additions

25 Dividends and interest effectively connected with the conduct of a trade or business not included on line 24 .....
26 Income effectively connected with the conduct of a trade or business not included on line 24 .....
27 Dividends and interest not included on line 24 .....
28 Income taxes paid to the United States, its possessions, or to foreign countries, as deducted on federal return .....
29 New York State franchise taxes deducted on federal return .....

30 Total amount of federal depreciation from Form CT-399 and, if applicable, lines 186 and 188 *(see instructions)* .....
31 New York State gains or losses on disposition of property from line 190 .....
32 Amount of special additional mortgage recording tax deducted on your federal return and claimed as a tax credit .....
33 Any other federal deduction previously allowable as a deduction under Articles 9-B or 9-C *(attach explanation)* .....
34 Bad debt deduction allowed under IRC sections 166 or 585 .....
35 Twenty percent excess of bad debt deduction *(see instructions; attach computation)* .....
36 Other additions to federal taxable income *(attach list)* .....
37 Total additions *(add lines 25 through 36)* .....

Subtractions

38 Interest and other expenses not deducted on federal return which are applicable to lines 25, 26, and 27 .....
39 Enter total amount of allowable New York depreciation from Form CT-399 and, if applicable, line 189 *(see instructions)* .....
40 Federal gains or losses on disposition of property from lines 191 and 193 .....
41 Federal income or gain from installment method transactions under Articles 9-B or 9-C .....
42 IRC section 78 dividends included in the computation of lines 24 through 27 .....
43 Amount of wages not deducted on the federal return due to the jobs credits .....
44 Amount of money received from the FDIC, FSLIC, or RTC *(see instructions)* .....
45 Interest income from subsidiary capital × 17% (.17) *(see instructions) (attach statement)* .....
46 Dividend income from subsidiary capital × 60% (.60) *(see instructions)* .....
47 Net gains from subsidiary capital × 60% (.60) *(see instructions)* .....
48 Interest income on obligations of New York State, its political subdivisions, or the United States × 22½% (.225) *(see instructions) (attach list)* .....
49 Adjusted eligible net income of an IBF from line 185 .....
50 Recaptured reserve for losses on loans from IRC section 585(c) taxpayers included on line 24 .....
51 Recoveries of charged-off loans included on line 24 for IRC section 585 taxpayers .....
52 Bad debt deduction under section 1453(h) *(attach computation)* .....
53 Bad debt deduction under section 1453(i) *(attach computation)* .....
54 New York net operating loss deduction *(see instructions)* .....
55 Other subtractions from federal taxable income *(attach list)* .....
56 Total subtractions *(add lines 38 through 55)* .....
57a Entire net income *(add line 24 and line 37; subtract line 56; see instructions)* .....
57b Allocated entire net income: line 57a × _____ **%** from line 114 .....
58 Optional depreciation adjustments *(add line 187 and line 192)* .....
59 Allocated taxable entire net income *(line 57b plus or minus line 58, column E; enter on line 1)* .....

	A Parent corporation	B Total from member corporations	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined totals *(column C - column D)*

Schedule B — Computation and allocation of entire net income

24					24	•

Additions

25					25	•
26					26	•
27					27	•
28					28	•
29					29	•
30					30	•
31					31	
32					32	•
33					33	•
34					34	•
35					35	•
36					36	•
37					37	

Subtractions

38					38	•
39					39	•
40					40	
41					41	•
42					42	•
43					43	•
44					44	•
45					45	•
46					46	•
47					47	•
48					48	•
49					49	•
50					50	•
51					51	•
52					52	•
53					53	•
54					54	•
55					55	•
56					56	•
57a					57a	•
57b					57b	
58					58	
59					59	

Name of corporation	Employer identification number

Schedule C — Computation and allocation of alternative entire net income

60 Entire net income from line 57a .....
61 Interest income from subsidiary capital from line 45 .....
62 Dividend income from subsidiary capital from line 46
63 Net gain from subsidiary capital from line 47 .....
64 Interest income on obligations of New York State, its political subdivisions, or the United States, from line 48 .....
65 Alternative entire net income *(add lines 60 through 64)* .....
66 Allocated alternative entire net income: line 65 × _____ **%** from line 121, column E .....
67 Optional depreciation adjustments from line 58 .....
68 Allocated taxable alternative entire net income *(line 66 plus or minus line 67, column E; also enter on line 2)* .....

Schedule D — Computation of taxable assets

(Read instructions before completing this schedule.)

69 Average value of total assets .....
70 Money or other property received from the FDIC, FSLIC, or RTC *(see instructions)* .....
71 Taxable assets *(subtract line 70 from line 69)* .....
72 Allocated taxable assets: line 71 x _____ **%** from line 161 *(also enter on line 3)* .....

73 Compute net worth ratio:

$$\frac{\text{Net worth on last day of the tax year}}{\text{Total assets on last day of the tax year}} =$$ .....

74 Compute percentage of mortgages included in total assets:

$$\frac{\text{Average quarterly balance of mortgages}}{\text{Average quarterly balance of total assets}} =$$ .....

	A Parent corporation	B Total from member corporations	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined totals *(column C - column D)*

Schedule C — Computation and allocation of alternative entire net income

60					60		
61					61		
62					62		
63					63		
64					64		
65					65		
66					66		
67					67		
68					68		

Schedule D — Computation of taxable assets

69					69	•	
70					70	•	
71					71		
72					72	•	

73	%	
74	%	

Note: A banking corporation whose largest tax, computed on a separate basis, is on taxable assets and whose net worth ratio, computed on a separate basis, is less than 5% and whose total assets, computed on a separate basis, are made up of 33% or more of mortgages, cannot be included on the combined return.

Name of corporation	Employer identification number

Schedule E — Allocation percentages (Parts I, II, and III)

Part I — Computation of entire net income allocation percentage

If you are claiming an allocation outside New York State, attach an explanation of the business carried on outside New York that gives you the right to allocate.

If the corporation has an IBF located in New York State, check the appropriate box below and see instructions.

The corporation computed entire net income using the: • ☐ IBF modification method **or** • ☐ IBF formula allocation method

75 Wages, salaries, and other compensation of employees (except general executive officers) within New York State .....
76 Multiply line 75 by 80% (.8) .....
77 Wages, salaries, and other compensation of employees (except general executive officers) within and outside New York State .....
78 Percentage in New York State *(divide line 76, column E by line 77, column E)* .....

Receipts during the tax period from within New York State:

79 Interest income from loans and financing leases .....
80 Other income from loans and financing leases .....
81 Lease transactions and rents .....
82 Interest from bank, credit, travel, entertainment, and other credit card receivables .....
83 Service charges and fees from bank, credit, travel, entertainment, and other credit cards .....
84 Receipts from merchant discounts .....
85 Income from trading activities and investment activities .....
86 Fees or charges from letters of credit, traveler's checks, and money orders .....
87 Performance of services .....
88 Royalties .....
89 All other business receipts .....
90 Total receipts from within New York State *(add lines 79 through 89)* .....

Receipts during the tax period from within and outside New York State:

91 Interest income from loans and financing leases .....
92 Other income from loans and financing leases .....
93 Lease transactions and rents .....
94 Interest from bank, credit, travel, entertainment, and other credit card receivables .....
95 Service charges and fees from bank, credit, travel, entertainment, and other credit cards .....
96 Receipts from merchant discounts .....
97 Income from trading activities and investment activities .....
98 Fees or charges from letters of credit, traveler's checks, and money orders .....
99 Performance of services .....
100 Royalties .....
101 All other business receipts .....
102 Total receipts from within and outside New York State *(add lines 91 through 101)* .....
103 Percentage in New York State *(divide line 90, by line 102, in each of columns A and E)* .....
104 Additional receipts percentage *(enter percentage from line 103, column E)* .....

Deposits maintained in branches within New York State:

105 Deposits of $100,000 or more .....
106 Deposits of less than $100,000 .....
107 Deposits within New York State *(add lines 105 and 106)* .....

Deposits maintained in branches within and outside New York State:

108 Deposits of $100,000 or more .....
109 Deposits of less than $100,000 .....
110 Deposits within and outside New York State *(add lines 108 and 109)* .....
111 Percentage in New York State *(divide line 107 by line 110, in each of columns A and E)* .....
112 Additional deposits percentage *(enter percentage from line 111)* .....
113 Total of New York State percentages *(add lines 78, 103, 104, 111, and 112 in column E)* .....
114 ENI allocation percentage *(divide line 113 by five or by the number of percentages; also enter on line 57b)* .....

	A Parent corporation	B Total from member corporations	C Subtotal *(column A + column B)*	D Intercorporate eliminations		E Combined totals *(column C - column D)*

Schedule E — Allocation percentages (Parts I, II, and III)

Part I

75					75		
76					76	•	
77					77	•	
78					78	•	%

79					79	•	
80					80	•	
81					81	•	
82					82	•	
83					83	•	
84					84	•	
85					85	•	
86					86	•	
87					87	•	
88					88	•	
89					89	•	
90					90	•	

91					91	•	
92					92	•	
93					93	•	
94					94	•	
95					95	•	
96					96	•	
97					97	•	
98					98	•	
99					99	•	
100					100	•	
101					101	•	
102					102	•	
103	%				103	•	%
104					104		%

105					105	•	
106					106	•	
107					107	•	

108					108	•	
109					109	•	
110					110	•	
111	%				111	•	%
112					112		%
113					113		%
114					114	•	%

Name of corporation	Employer identification number

Schedule E — Allocation percentages (Parts I, II, and III) *(continued)*

Part II — Computation of alternative entire net income allocation percentage

115 Wages, salaries, and other compensation of employees (except general executive officers) within New York State .....
116 Wages, salaries, and other compensation of employees (except general executive officers) within and outside New York State .....
117 Percentage in New York State *(divide line 115 by line 116, in each of columns A and E)* .....
118 Receipts percentage *(enter percentage from line 103)* .....
119 Deposits percentage *(enter percentage from line 111)* .....
120 Add lines 117, 118, and 119 in columns A and E .....
121 Alternative entire net income allocation percentage *(divide line 120 by three or by the number of percentages; also enter on line 66)* .....

Part III — Computation of taxable assets allocation percentage — If the corporation has an IBF located in New York State, activities of an IBF must be included in both the numerator and denominator when computing the taxable assets allocation.

122 Wages, salaries, and other compensation of employees (except general executive officers) within New York State .....
123 Multiply line 122 by 80% (.8) .....
124 Wages, salaries, and other compensation of employees (except general executive officers) within and outside New York State .....
125 Percentage in New York State *(divide line 123 by line 124 in column E)* .....

Receipts during the tax period from within New York State:

126 Interest income from loans and financing leases .....
127 Other income from loans and financing leases .....
128 Lease transactions and rents .....
129 Interest from bank, credit, travel, entertainment, and other credit card receivables .....
130 Service charges and fees from bank, credit, travel, entertainment, and other credit cards .....
131 Receipts from merchant discounts .....
132 Income from trading activities and investment activities .....
133 Fees or charges from letters of credit, traveler's checks, and money orders .....
134 Performance of services .....
135 Royalties .....
136 All other business receipts .....
137 Total receipts from within New York State *(add lines 126 through 136)* .....

Receipts during the tax period from within and outside New York State:

138 Interest income from loans and financing leases .....
139 Other income from loans and financing leases .....
140 Lease transactions and rents .....
141 Interest from bank, credit, travel, entertainment, and other credit card receivables .....
142 Service charges and fees from bank, credit, travel, entertainment, and other credit cards .....
143 Receipts from merchant discounts .....
144 Income from trading activities and investment activities .....
145 Fees or charges from letters of credit, traveler's checks, and money orders .....
146 Performance of services .....
147 Royalties .....
148 All other business receipts .....
149 Total receipts from within and outside New York State *(add lines 138 through 148)* .....
150 Percentage in New York State *(divide line 137 by line 149, in column E)* .....
151 Additional receipts percentage *(enter percentage from line 150)* .....

Deposits maintained in branches within New York State:

152 Deposits of $100,000 or more .....
153 Deposits of less than $100,000 .....
154 Deposits within New York State *(add lines 152 and 153)* .....

Deposits maintained in branches within and outside New York State:

155 Deposits of $100,000 or more .....
156 Deposits of less than $100,000 .....
157 Deposits within and outside New York State *(add lines 155 and 156)* .....
158 Percentage in New York State *(divide line 154 by line 157, in column E)* .....
159 Additional deposits percentage *(enter percentage from line 158)* .....
160 Total New York State percentages *(add lines 125, 150, 151, 158, and 159)* .....
161 Taxable assets allocation percentage *(divide line 160 by five or by the number of percentages; also enter on line 72)* .....

Schedule E — Allocation percentages (Parts I, II, and III) *(continued)*

Part II

	A Parent corporation	B Total from member corporations	C Subtotal *(column A + column B)*	D Intercorporate eliminations		E Combined totals *(column C - column D)*
115					115	•
116					116	•
117	%				117	• %
118	%				118	%
119	%				119	%
120	%				120	%
121	%				121	• %

Part III

122					122	
123					123	•
124					124	•
125					125	• %
126					126	•
127					127	•
128					128	•
129					129	•
130					130	•
131					131	•
132					132	•
133					133	•
134					134	•
135					135	•
136					136	•
137					137	•
138					138	•
139					139	•
140					140	•
141					141	•
142					142	•
143					143	•
144					144	•
145					145	•
146					146	•
147					147	•
148					148	•
149					149	•
150					150	• %
151					151	%
152					152	•
153					153	•
154					154	•
155					155	•
156					156	•
157					157	•
158					158	• %
159					159	%
160					160	%
161					161	• %

Schedule F — Computation of international banking facility adjusted eligible net income or loss

If the corporation has an IBF located in New York State, check the appropriate box below and see instructions.

The corporation computed entire net income using the: ☐ IBF modification method **or** ☐ IBF formula allocation method

Computation of eligible gross income

162	Interest income from eligible loans	**162**	•
163	Interest income from eligible deposits	**163**	•
164	Income from foreign exchange trading and hedging transactions	**164**	•
165	Fee income from eligible transactions	**165**	•
166	Eligible gross income *(add lines 162 through 165)*	**166**	•

Computation of applicable expenses

167	Direct expenses	**167**	•
168	Indirect expenses	**168**	•
169	Total applicable expenses *(add lines 167 and 168)*	**169**	

Computation of ineligible funding amount

170	Eligible net income *(subtract line 169 from line 166)*	**170**	
171	Average aggregate liabilities and other sources of funds of the IBF which are not owed to or received from foreign persons	**171**	•
172	Average aggregate liabilities and other sources of funds of the IBF	**172**	•
173	Divide line 171 by line 172	**173**	%
174	Ineligible funding amount *(multiply line 170 by line 173)*	**174**	
175	Remaining amount *(subtract line 174 from line 170; also enter on line 183, below)*	**175**	

Computation of floor amount and adjusted eligible net income or loss

176	Average aggregate amount of loans to and deposits with foreign persons in financial accounts within New York State for tax years 1975, 1976, and 1977	**176**	•
177	Statutory percentage for the current tax year	**177**	• %
178	Multiply line 176 by line 177	**178**	
179	Average aggregate amount of loans to and deposits with foreign persons in financial accounts within New York State (other than IBF) for the current tax year	**179**	•
180	Balance *(subtract line 179 from line 178)*	**180**	
181	Average aggregate amount of loans to and deposits with foreign persons in financial accounts of the IBF for the current tax year	**181**	•
182	Enter "100%" or the percentage obtained by dividing line 180 by line 181, whichever is less	**182**	%
183	Remaining amount *(enter amount from line 175)*	**183**	•
184	Floor amount *(multiply line 182 by line 183)*	**184**	
185	Adjusted eligible net income or loss *(subtract line 184 from line 183; also enter on line 49)*	**185**	

Schedule G — Computation of New York depreciation on certain property when method differs from federal *(see instructions)*

A Description of property	B Date acquired	C Cost	D Federal depreciation prior years	E Federal depreciation this year	F New York depreciation prior years	G New York depreciation this year	H Undepreciated balance
Part I — Depreciation on qualified							
New York property acquired between							
January 1, 1964, and							
December 31, 1967							
	Totals			•		•	

186 Add column E amounts
Combine this total with line 188, and enter on line 30

187 Add column G amounts; combine this total with line 192, and enter on line 58

Part II — Other property on which							
New York depreciation differs							
from federal							
	Totals			•		•	

188 Add column E amounts
Combine this total with line 186, and enter on line 30

189 Add Part II column G amounts; enter on line 39

Schedule H — Computation of New York gain (loss) on disposition of certain property acquired prior to January 1, 1973 *(see instructions)*

Part I — Property acquired prior to: 1/1/26 by commercial banks; 1/1/44 by savings banks; 1/1/53 by savings and loan associations

A Description of property	B Cost or fair market price on valuation date	C Selling price	D New York gain (loss) *column C – column B*	E Federal gain (loss)
		Totals *(show any negative amounts in parentheses)*	•	•

190 Add column D amounts; enter on line 31 _____

191 Add column E amounts; combine this total with line 193 and enter on line 40 _____

Part II — Property on which optional depreciation was claimed or on which the method used for New York State differed from federal depreciation deducted

A Description of property	B Depreciation basis for New York State	C Selling price	D New York gain (loss) *column C – column B*	E Federal gain (loss)
		Totals *(show any negative amounts in parentheses)*	•	•

192 Add column D amounts _____
Combine this total with line 187 and enter on line 58

193 Add column E amounts; combine this total with line 191 and enter on line 40 _____

Schedule I — Computation of the issuer's allocation percentage — Complete Method I, II, or III *(see instructions)*

Method I — Enter the alternative entire net income allocation percentage from line 121, column A *(enter here and on Schedule A, line 23)* ..... %

Method II — **A** New York State gross income $ _____
B Worldwide gross income $ _____

Divide line A by line B *(enter here and on Schedule A, line 23)* ..... %

Method III — Computation of subsidiary capital allocated to New York State

A Subsidiary corporation Name *(attach separate sheet if necessary)*	Employer identification number	B % of voting stock owned	C Average value of subsidiary capital	D Current liabilities attributable to subsidiary capital	E Net average value *(column C – column D)*	F Issuer's allocation percentage	G Value allocated to New York State *(column E × column F)*
Amounts from attached list							
194 Totals					**194**		

Computation of business capital allocated to New York State

195 Average value of total assets from line 69, column A			**195**	
196 Current liabilities	**196**			
197 Total net average value of subsidiary capital from line 194, column E	**197**			
198 Net business assets *(subtract lines 196 and 197 from line 195)*			**198**	
199 Enter the alternative entire net income allocation percentage from line 121, column A			**199**	%
200 Business assets allocated to New York State *(multiply line 198 by line 199)*			**200**	

Computation of issuer's allocation percentage

201 Subsidiary capital and business capital allocated to New York State *(add line 194, column G and line 200)* .	**201**	
202 Total worldwide capital *(see instructions)*	**202**	
203 Issuer's allocation percentage *(divide line 201 by line 202)*. Enter here and on Schedule A, line 23	**203**	%

Composition of prepayments — Use the following worksheet to determine the prepayments of franchise tax on Schedule A, line 12.

		Combined franchise tax	
		Date paid	**Amount**
204 Mandatory first installment of combined group	**204**		
205a Second combined group installment from Form CT-400	**205a**		
205b Third combined group installment from Form CT-400	**205b**		
205c Fourth combined group installment from Form CT-400	**205c**		
206 Payment with extension, from Form CT-5.3	**206**		
207 Overpayment credited from prior years' combined returns	**207**		
208 Overpayment credited from Form CT-32-M Period	**208**		
209 Total prepayments from member corporations not previously included in the combined return *(from Forms CT-32-A/C)*	**209**		
210 Total prepayments *(add lines 204 through 209)*	**210**		

Recap of tax credits claimed on line 6 against current year's franchise tax

Form CT-41 Credit for employment of persons with disabilities		Form CT-604 QEZE credit for real property taxes	
Form CT-43 Special additional mortgage recording tax credit		Form CT-604 QEZE tax reduction credit	
Form CT-44 ITC for financial services industry credit		Form DTF-624 Low-income housing credit	
Form CT-250 Defibrillator credit		Form DTF-630 Green building credit	
Form CT-601 EZ wage credit		Credit for servicing mortgages *(attach statement)*	
Form CT-601.1 ZEA wage credit		Other credits	
Form CT-602 EZ capital tax credit			

211 Total of credits listed above *(enter here and on line 6; attach appropriate form or statement for each credit claimed)*	**211**	
212 Total of amounts from Form CT-44 (**if** a qualified new business) and/or QEZE real property credit claimed on line 211	**212**	

Additional information required

Are you a member of a federal consolidated group? ☐ Yes ☐ No

If you answered *Yes*, complete items A through E.

A. Number of corporations included in the federal consolidated group

B. Total consolidated federal taxable income before the net operating loss deduction

C. Total consolidated federal taxable income before the net operating loss deduction of corporations that are included in the federal consolidated return but that are not included in a combined return for New York State tax

D. Total consolidated federal taxable income before the net operating loss deduction of corporations that are not included in the federal consolidated return but that are included in a combined return for New York State tax

E. If 65% or more of the voting stock of the deemed parent corporation is owned or controlled, directly or indirectly, by another corporation, enter the name and employer identification number of that corporation below.

Name	Employer identification number

Check box and attach Form CT-60-QSSS if any member of the combined group is the parent of a QSSS ☐

Department of Taxation and Finance

Change in Mailing Address and Assistance Information for Prior Year Corporation Tax Forms

TP-32
(1/16)

Beginning on January 2, 2015, we changed processing centers.

Any corporation tax form for tax years 2014 or before that instructs you to mail the form to: NYS Tax Department – IT-2659, PO Box 397, Albany NY 12201-0397, must be mailed to this address instead (see *Private delivery services* below):

NYS TAX DEPARTMENT
PO BOX 15179
ALBANY NY 12212-5179

Any corporation tax filing extension request form for tax years 2014 or before that instructs you to mail the form to: NYS Tax Corporation Tax, Processing Unit, PO Box 22094, Albany NY 12201-2094, or NYS Tax Corporation Tax, Processing Unit, PO Box 22102, Albany NY 12201-2102, must be mailed to this address instead (see *Private delivery services* below):

NYS CORPORATION TAX
PO BOX 15180
ALBANY NY 12212-5180

Any C corporation, banking corporation, insurance corporation, Article 9 corporation, and Article 13 corporation tax form for tax years 2014 or before that instructs you to mail the form to: NYS Tax Corporation Tax, Processing Unit, PO Box 1909, Albany NY 12201-1909; NYS Tax Corporation Tax, Processing Unit, PO Box 22038, Albany NY 12201-2038; NYS Tax Corporation Tax, Processing Unit, PO Box 22095, Albany NY 12201-2095; NYS Tax Corporation Tax, Processing Unit, PO Box 22093, Albany NY 12201-2093; or NYS Tax Corporation Tax, Processing Unit, PO Box 22101, Albany NY 12201-2101, must be mailed to this address instead (see *Private delivery services* below):

NYS TAX DEPARTMENT
PO BOX 15181
ALBANY NY 12212-5181

Any S corporation tax form for tax years 2014 or before that instructs you to mail the form to: NYS Tax Corporation Tax, Processing Unit, PO Box 22092, Albany NY 12201-2092, or NYS Tax Corporation Tax, Processing Unit, PO Box 22096, Albany NY 12201-2096, must be mailed to this address instead (see *Private delivery services* below):

NYS TAX DEPARTMENT
PO BOX 15182
ALBANY NY 12212-5182

Note: Forms mailed to the old addresses may be delayed in processing.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery.

For all the forms referenced above, if you are using a private delivery service, send to:

NYS TAX DEPARTMENT
CORP TAX PROCESSING
90 COHOES AVE
GREEN ISLAND NY 12183

Need help?

Visit our website at ***www.tax.ny.gov***
- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Corporation Tax Information Center:	(518) 485-6027
To order forms and publications:	(518) 457-5431
Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY):	(518) 485-5082

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.