



CT-32-A

New York State Department of Taxation and Finance

Banking Corporation Combined Franchise Tax Return

Use this form for tax periods beginning in January 2003 or after.

2003 calendar-year filers check box: []

Amended return []

Tax Law — Article 32

Other filers enter tax period:

beginning [] ending []

Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, Foreign corporations: date began business in NYS, NAICS business code number, Principal business activity, ZIP code, Name of country, County code, New York assets, Total assets everywhere

Type of bank: Commercial, Savings and Loan, Savings, Other

Federal return filed: 1120, 1120F, Consolidated, Other

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

A. Payment — pay amount shown on line 17. Make check payable to: New York State Corporation Tax

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

Table with 23 rows for tax computation: 1 Allocated taxable entire net income from Schedule B, line 59 x .075; 2 Allocated combined alternative entire net income from Schedule C, line 68, column E x .03; 3 Allocated combined taxable assets from Schedule D, line 72, column E x .0001; 4 Fixed minimum tax for parent corporation only 250 00; 5 Combined franchise tax; 6 Tax credits; 7 Net franchise tax; 8 Combined fixed minimum tax for member corporations x \$250; 9 Total combined franchise tax; 10a First installment; 10b of estimated tax; 11 Total; 12 Total prepayments from line 210; 13 Balance; 14 Penalty for underpayment of estimated tax; 15 Interest on late payment; 16 Late filing and late payment penalties; 17 Balance due; 18 Overpayment; 19 Amount of overpayment to be credited to the next period; 20 Balance of overpayment; 21 Amount of overpayment to be credited to Form CT-32-M; 22a Refund of overpayment; 22b Refund of unused tax credits; 23 Issuer's allocation percentage %

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

Signature of authorized person, Official title, Date, Paid preparer use only, Firm's name, 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

42101030094

Name of corporation	Employer identification number
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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 IRC section 280C
- 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,
and 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)
- 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 next to line 1)

	A Parent corporation	B Total from member corporations	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined totals <i>(column C - column D)</i>
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Schedule B — Computation and allocation of entire net income

24.					24.	
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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
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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 x _____ % 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 next to 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 next to line 3)

73 Compute net worth ratio:
$$\frac{\text{Net worth on last day of the tax year}}{\text{Total assets on last day of the tax year}} = \dots\dots\dots$$

74 Compute percentage of mortgages included in total assets:
$$\frac{\text{Average quarterly balance of mortgages}}{\text{Average quarterly balance of total assets}} = \dots\dots\dots$$



	A Parent corporation	B Total from member corporations	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined totals <i>(column C - column D)</i>
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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
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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, column E)
- 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; see instructions if a factor is missing; also enter next to line 57b)

	A Parent corporation	B Total from member corporations	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined totals <i>(column C - column D)</i>
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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
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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; see instructions if a factor is missing; also enter next to line 66)

Part III — Computation of taxable assets allocation percentage (If the corporation has an IBF located in New York State, activities of the 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, column E)

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; see instructions if a factor is missing; also enter next to line 72)

A Parent corporation	B Total from member corporations	C Subtotal <i>(column A + column B)</i>	D Intercompany eliminations	E Combined totals <i>(column C - column D)</i>
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Schedule E — Allocation percentages (Parts I, II, and III) (continued)

Part II

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 (IBF) 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	B	C	D	E	F	G	H
Description of property	Date acquired	Cost	Federal depreciation prior years	Federal depreciation this year	New York depreciation prior years	New York depreciation this year	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 Part II 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 1/1/73 (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		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 x column F)
Name (attach separate sheet if necessary)	Employer identification number						
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 (see instructions)	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. If you need more space, write **see attached** here and enter all relevant prepayment information on a separate sheet. Transfer the total to 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 request, from Form CT-5.3	206.	
207	Overpayment credited from prior years' combined returns	207.	
208	Overpayment credited from Form CT-32-M <input type="text" value="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; enter on line 12)	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	<input type="text"/>	Form CT-602 EZ capital tax credit	<input type="text"/>
Form CT-43 Special additional mortgage recording tax credit	<input type="text"/>	Form CT-604 QEZE credit for real property taxes ..	<input type="text"/>
Form CT-44 ITC for financial services industry	<input type="text"/>	Form CT-604 QEZE tax reduction credit	<input type="text"/>
Form CT-249 Long-term care insurance credit	<input type="text"/>	Form DTF-624 Low-income housing credit	<input type="text"/>
Form CT-250 Defibrillator credit	<input type="text"/>	Form DTF-630 Green building credit	<input type="text"/>
Form CT-601 EZ wage credit	<input type="text"/>	Credit for servicing mortgages (attach statement)	<input type="text"/>
Form CT-601.1 ZEA wage credit	<input type="text"/>	Other credits	<input type="text"/>
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
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Check box and attach Form CT-60-QSSS if any member of the combined group is the parent of a QSSS



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

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.