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CT-32

New York State Department of Taxation and Finance

Banking Corporation Franchise Tax Return

2007

Tax Law — Article 32

All filers must enter tax period:

Amended return ☐

beginning ☐ ending ☐

Employer identification number (EIN)		File number	If the address below is new, mark an **X** in the box		Business telephone number ( )		If you claim an overpayment, mark an **X** in the box

Legal name of corporation		Trade name/DBA	Date of incorporation

Mailing name *(if different from legal name above)* c/o	State or country of incorporation	*Date received (for Tax Department use only)*
Number and street or PO box	County code	
City State ZIP code	Foreign corporations: date began business in NYS	

NAICS business code number *(from federal return)*	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 from our Web site, or by fax, or phone. See *Need help?* section of the instructions.	*Audit (for Tax Department use only)*
Principal business activity	ZIP code (U.S. headquarters) or Name of country (foreign headquarters)	

Type of bank				New York assets
Clearinghouse ☐	Savings ☐	Other commercial ☐		Total assets everywhere

If the IRS has completed an audit of any of your returns in the past 5 years,

list years _____ .

During the tax year, did you do business in the Metropolitan Commuter Transportation District (MCTD)? .... Yes ☐ No ☐
If *Yes,* you must file Form CT-32-M.

A. Pay amount shown on line 15. Make payable to: ***New York State Corporation Tax***
◄ Attach your payment here. Detach all check stubs. *(See instructions for details.)*   **A.** | Payment enclosed |

B. Federal return filed: *(mark an X in one box)*   **Attach a complete copy of your federal return.**

Form 1120 • ☐   Form 1120F • ☐   Consolidated basis • ☐   Other: _____ • ☐

C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an **X** in the box and attach Form CT-60-QSSS .... ☐

D. Are you a member of a federal consolidated group? .... Yes • ☐   No • ☐
If *Yes,* complete items a through c below.

    a. Number of corporations included in the federal consolidated group... • ☐

    b. Total consolidated federal taxable income (FTI) before the net operating loss (NOL) deduction ... • ☐

    c. If 65% or more of the voting stock of this corporation is owned or controlled, directly or indirectly, by another corporation, give the name and employer identification number of that corporation below.

Name	Employer identification number

E. If you own over 50% of the capital stock of a real estate investment trust (REIT), a regulated investment company (RIC), a REIT holding company, or a RIC holding company, mark an **X** in the box *(see instructions for definitions)* .... • ☐

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Schedule A – Computation of tax and installment payments of estimated tax *(see instructions, Form CT-32-I)*

1	Allocated taxable entire net income (ENI) *(enter amount from line 61, and multiply by the tax rate of .071)* ● × .071	**1.**	
2	Allocated taxable alternative ENI from line 69 ● × .03	**2.**	
3	Allocated taxable assets *(enter amount from line 73* ● _____ *and multiply by the appropriate tax rate; mark an **X** in the box)* .00002 ● ☐ .00004 ● ☐ .0001 ● ☐ ....●	**3.**	
4	Fixed minimum tax	**4.**	250 00
5	Franchise tax *(amount from line 1, 2, 3, or 4, whichever is largest)* ●	**5.**	
6	Tax credits *(see instructions)* ●	**6.**	
7	Net franchise tax *(subtract line 6 from line 5)*	**7.**	
	First installment of estimated tax for next period:		
8a	If you filed an application for extension, enter amount from Form CT-5, line 2 ●	**8a.**	
8b	If you did not file Form CT-5 and line 7 is over $1,000, see instructions	**8b.**	
9	Total *(add line 7 and line 8a or 8b)*	**9.**	
10	Total prepayments from line 167 ●	**10.**	
11	Balance *(if line 10 is less than line 9, subtract line 10 from line 9)*	**11.**	
12	Penalty for underpayment of estimated tax *(mark an **X** in the box if Form CT-222 is attached)* ● ☐ ●	**12.**	
13	Interest on late payment *(see instructions)* ●	**13.**	
14	Late filing and late payment penalties *(see instructions)* ●	**14.**	
15	Balance due *(add lines 11 through 14 and enter here; enter payment amount on line A on page 1)*	**15.**	
16	Overpayment *(if line 9 is less than line 10, subtract line 9 from line 10)*	**16.**	
17	Amount of overpayment to be credited to the next period	**17.**	
18	Balance of overpayment *(subtract line 17 from line 16)* ●	**18.**	
19	Amount of overpayment to be credited to Form CT-32-M ●	**19.**	
20a	Refund of overpayment *(subtract line 19 from line 18; see instructions)*	**20a.**	
20b	Refund of unused tax credits *(see instructions)*	**20b.**	
20c	Tax credits to be credited as an overpayment to next year's tax return *(see instructions)*	**20c.**	
21	Issuer's allocation percentage *(see instructions; show computation on page 9)* ●	**21.**	%

Schedule B – Computation and allocation of ENI *(see instructions)*

22	FTI before NOL and special deductions ●	**22.**	

Additions

23	Dividends and interest effectively connected with the conduct of a trade or business not included on line 22 ●	**23.**	
24	Income effectively connected with the conduct of a trade or business not included on line 22 ●	**24.**	
25	Dividends and interest not included on line 22 ●	**25.**	
26	Income taxes paid to the United States, its possessions, or foreign countries, deducted on federal return ●	**26.**	
27	New York State franchise taxes deducted on federal return ●	**27.**	
28	Total federal depreciation from Form CT-399 and, if applicable, from lines 76 and 78 ●	**28.**	
29	New York State gains or losses on disposition of property from line 80	**29.**	
30	Amount deducted on your federal return as a result of a safe harbor lease ●	**30.**	
31	Amount that would have been required to be included on your federal return except for a safe harbor lease ●	**31.**	
32	Amount of special additional mortgage recording tax deducted on your federal return and claimed as a tax credit ●	**32.**	
33	Any other federal deduction previously allowable as a deduction under Article 9-B or 9-C *(attach explanation)* ●	**33.**	
34	Bad debt deduction allowed under Internal Revenue Code (IRC) section 166 or 585 ●	**34.**	
35	Twenty percent of the excess of bad debt deduction *(see instructions; attach computation)* ●	**35.**	
36	Other additions to FTI *(attach list)* ●	**36.**	
37	Total additions *(add lines 23 through 36)*	**37.**	

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Schedule B – Computation and allocation of ENI *(continued)*

Subtractions

38	Interest and other expenses not deducted on federal return that are applicable to lines 23, 24, and 25 .... ●	**38.**		
39	Enter total amount of allowable New York depreciation from Form CT-399 and, if applicable, from line 79 .... ●	**39.**		
40	Federal gains or losses on disposition of property from lines 81 and 83	**40.**		
41	Federal income or gain from installment method transactions under Article 9-B or 9-C .... ●	**41.**		
42	IRC section 78 dividends included in the computation of lines 22 through 25 .... ●	**42.**		
43	Amount included on your federal return as a result of a safe harbor lease .... ●	**43.**		
44	Amount that would have been deducted on your federal return except for safe harbor lease ..... ●	**44.**		
45	Amount of wages not deducted on the federal return due to IRC section 280C *(see instructions)* ●	**45.**		
46	Amount of money received from the FDIC, FSLIC, or RTC *(see instructions)* .... ●	**46.**		
47	Interest income from subsidiary capital *(attach list)*......... $ ⌐ × 17% (.17) ⌐ ●	**47.**		
48	Dividend income from subsidiary capital *(see instructions)*... ●	**48.**		
49	Net gains from subsidiary capital *(see instructions)* .... ●	**49.**		
50	Interest income on obligations of New York State, its political subdivisions, and the United States *(attach list)*.................................... $ ⌐ × 22½% (.225) ⌐ ●	**50.**		
51	Adjusted eligible net income of an international banking facility (IBF) from line 107 .... ●	**51.**		
52	Recaptured reserve for losses on loans for IRC section 585(c) taxpayers included on line 22 .... ●	**52.**		
53	Recoveries of charged-off loans included on line 22 for IRC section 585 taxpayers .... ●	**53.**		
54	Bad debt deduction under section 1453(h) *(attach computation)* .... ●	**54.**		
55	Bad debt deduction under section 1453(i) *(attach computation)* .... ●	**55.**		
56	New York State NOL deduction *(see instructions)* .... ●	**56.**		
57	Other subtractions from FTI *(attach list)* .... ●	**57.**		
58	Total subtractions *(add lines 38 through 57)* .... ●	**58.**		
59a	ENI *(add line 22 and line 37; subtract line 58)* .... ●	**59a.**		
59b	Allocated ENI *(multiply line 59a by* ⌐ % ⌐ *from line 131)*.................................	**59b.**		
60	Optional depreciation adjustments *(add lines 77 and 82)*	**60.**		
61	Allocated taxable ENI *(line 59b plus or minus line 60; enter on Schedule A, next to line 1)*	**61.**		

Schedule C — Computation and allocation of alternative ENI

62	ENI from line 59a	**62.**		
63	Interest income from subsidiary capital from line 47 .... ●	**63.**		
64	Dividend income and net gain from subsidiary capital from lines 48 and 49 .... ●	**64.**		
65	Interest income on obligations of New York State, its political subdivisions, and the United States, from line 50 .... ●	**65.**		
66	Alternative ENI *(add lines 62 through 65)*	**66.**		
67	Allocated alternative ENI: *(multiply line 66 by* ⌐ % ⌐ *from line 137)*.................................	**67.**		
68	Optional depreciation adjustments from line 60...	**68.**		
69	Allocated taxable alternative ENI *(line 67 plus or minus line 68; enter here and on Schedule A, next to line 2)*	**69.**		

Schedule D — Computation of taxable assets and tax rate *(see instructions)*

70	Average value of total assets .... ●	70.	
71	Money or other property received from the FDIC, FSLIC, or RTC *(see instructions)* .... ●	71.	
72	Taxable assets *(subtract line 71 from line 70)*	72.	
73	Allocated taxable assets: *(multiply line 72 by* _____ *% from line 161;* *enter here and on Schedule A, next to line 3)* .... ●	73.	

74	Compute net worth ratio:	$\dfrac{\text{Net worth on last day of the tax year}}{\text{Total assets on last day of the tax year}}$ = ...	74. _____ %
75	Compute percentage of mortgages included in total assets:	$\dfrac{\text{Average quarterly balance of mortgages}}{\text{Average quarterly balance of total assets}}$ = ...	75. _____ %

Tax rates

Use the chart below to determine your tax rate. This rate must be used to compute the alternative minimum tax measured by taxable assets. You must meet **both** the net worth ratio and percentage of mortgages included in the total assets requirements to qualify for the lower tax rates.

Mark an **X** in the appropriate box in the last column and use this rate on line 3.

If the net worth ratio *(from line 74)* is:	And the % of mortgages included in total assets *(from line 75)* is:	The tax rate is:	Indicate the appropriate rate
Less than 4%	33% or more	.00002	
At least 4% but less than 5%	33% or more	.00004	
All others	All others	.0001	

Schedule E — Depreciation on certain property when method differs from federal

Part 1 — Depreciation on qualified New York property acquired between January 1, 1964, and December 31, 1967 *(list each property and the date acquired here; for each property, complete columns C through H on the corresponding lines below; see instructions)*

Item	A Description of property	B Date acquired
A		
B		
C		
D		
E		

Item	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
A						
B						
C						
D						
E						
Totals			●		●	

76 Add column E amounts _____
   Combine this total with line 78, and enter on line 28.

77 Add column G amounts _____
   Combine this total with line 82, and enter on line 60.

Part 2 — Other property on which New York depreciation differs from federal

Item	A Description of property	B Date acquired
A		
B		
C		
D		
E		

Item	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
A						
B						
C						
D						
E						
Totals			●		●	

78 Add column E amounts
  Combine this total with line 76, and enter on line 28.

79 Add Part 2 column G amounts; enter on line 39.

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

Part 1 — 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 or loss (column C - column B)	E Federal gain or loss
Totals *(use minus (-) sign to indicate negative amount)* ●			●	

80 Add column D amounts; enter on line 29.

81 Add column E amounts; combine this total with line 83, and enter on line 40.

Part 2 — 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 or loss (column C - column B)	E Federal gain or loss
Totals *(use minus (-) sign to indicate negative amount)* ●			●	

82 Add column D amounts; combine this total with line 77, and enter on line 60.

83 Add column E amounts; combine this total with line 81, and enter on line 40.

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Schedule G — Computation of IBF adjusted eligible net income or loss

If the corporation has an IBF located in New York State, mark an *X* in the appropriate box below and see instructions.
The corporation computed ENI using the: IBF modification method ☐ **or** IBF formula allocation method ☐

Computation of eligible gross income

84 Interest income from eligible loans .... ●	**84.**	
85 Interest income from eligible deposits .... ●	**85.**	
86 Income from foreign exchange trading and hedging transactions .... ●	**86.**	
87 Fee income from eligible transactions .... ●	**87.**	
88 Eligible gross income *(add lines 84 through 87)* .... ●	**88.**	

Computation of applicable expenses

89 Direct expenses .... ●	**89.**	
90 Indirect expenses.. ●	**90.**	
91 Total applicable expenses *(add lines 89 and 90)*	**91.**	

Computation of ineligible funding amount

92 Eligible net income *(subtract line 91 from line 88)*	**92.**	
93 Average aggregate liabilities and other sources of funds of the IBF that are not owed to or received from foreign persons.. ●	**93.**	
94 Average aggregate liabilities and other sources of funds of the IBF............................ ●	**94.**	
95 Divide line 93 by line 94...	**95.**	**%**
96 Ineligible funding amount *(multiply line 92 by line 95)*	**96.**	
97 Remaining amount *(subtract line 96 from line 92; also enter on line 105)*.................	**97.**	

Computation of floor amount and adjusted eligible net income or loss

98 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 .... ●	**98.**	
99 Statutory percentage for the current tax year .... ●	**99.**	**%**
100 Multiply line 98 by line 99...	**100.**	
101 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................... ●	**101.**	
102 Balance *(subtract line 101 from line 100)*	**102.**	
103 Average aggregate amount of loans to and deposits with foreign persons in financial accounts of the IBF for the current tax year .... ●	**103.**	
104 Enter *100* or the percentage obtained by dividing line 102 by line 103, whichever is less	**104.**	**%**
105 Remaining amount *(enter amount from line 97)*... ●	**105.**	
106 Floor amount *(multiply line 104 by line 105)*	**106.**	
107 Adjusted eligible net income or loss *(subtract line 106 from line 105; also enter on line 51)*	**107.**	

Schedule H — Allocation percentages

Are you a banking corporation described in Tax Law section 1452(a)(9)? .... Yes ● ☐   No ● ☐

Are you substantially engaged in providing management, administrative, or distribution services to an
  investment company as such terms are defined in Tax Law section 1454(a)(2)(G)?........................ Yes ● ☐   No ● ☐

If you answered *Yes* to **both** questions, then you must allocate using weighted factors *(see page 12 of the instructions)*.

Part 1 — Computation of ENI allocation
If the corporation has an IBF located in New York State, mark an *X* in the appropriate box below and see instructions.
The corporation computed ENI using the: IBF modification method ● ☐   **or** IBF formula allocation method   ● ☐

If you are claiming an allocation outside New York, attach an explanation of the business carried on outside New York that gives you the right to allocate.		**A** New York State		**B** Everywhere	
108 Wages, salaries, and other compensation of employees (except general executive officers)..	108.			●	
109 Multiply line 108, column A, by 80% (.8)............................●	109.				
110 Percentage in New York *(divide line 109, column A, by line 108, column B)*	110.			●	%
Receipts during the tax period from:				●	
111 Interest income from loans and financing leases.............................●	111.			●	
112 Other income from loans and financing leases................................●	112.			●	
113 Lease transactions and rents..●	113.			●	
114 Interest from bank, credit, travel, entertainment, and other credit card receivables ....●	114.			●	
115 Service charges and fees from bank, credit, travel, entertainment, and other credit cards ....●	115.			●	
116 Receipts from merchant discounts ....●	116.			●	
117 Income from trading activities and investment activities ....●	117.			●	
118 Fees or charges from letters of credit, traveler's checks, and money orders ....●	118.			●	
119 Performance of services ....●	119.			●	
120 Royalties ....●	120.			●	
121 All other business receipts...●	121.			●	
122 Total *(add lines 111 through 121)*..●	122.			●	
123 Percentage in New York *(divide line 122, column A, by line 122, column B)*	123.			●	%
124 Additional receipts factor *(enter percentage from line 123; see page 14 of the instructions for exception)*	124.				%
Deposits maintained in branches				●	
125 Deposits of $100,000 or more ....●	125.			●	
126 Deposits of less than $100,000 ....●	126.			●	
127 Add lines 125 and 126...●	127.			●	
128 Percentage in New York *(divide line 127, column A, by line 127, column B)* ...	128.			●	%
129 Additional deposits factor *(enter percentage from line 128; see page 14 of the instructions for exception)*	129.				%
130 Total of New York percentages *(add lines 110, 123, 124, 128, and 129; see page 14 of the instructions for exception)*	130.				%
131 ENI allocation percentage *(see instructions)*	131.			●	%
Part 2 — Computation of alternative ENI allocation					
132 Wages, salaries, and other compensation of employees (except general executive officers)...●	132.			●	
133 Percentage in New York State *(divide line 132, column A, by line 132, column B)*	133.			●	%
134 Receipts factor *(enter percentage from line 123)*	134.				%
135 Deposits factor *(enter percentage from line 128)*	135.				%
136 Add lines 133, 134, and 135 *(see page 14 of the instructions for exception)*	136.				%
137 Alternative ENI allocation percentage *(see instructions)*	137.			●	%

Part 3 — Computation of taxable assets allocation *(see instructions)*

Include all activities of an IBF in both the numerator (column A) and denominator (column B) when computing the taxable asset allocation		A New York State		B Everywhere	
138 Wages, salaries, and other compensation of employees (except general executive officers)	**138.**				
139 Multiply line 138, column A, by 80% (.8)	**139.**				
140 Percentage in New York *(divide line 139, column A, by line 138, column B)*	**140.**				%
Receipts during the tax period from:					
141 Interest income from loans and financing leases	**141.**				
142 Other income from loans and financing leases	**142.**				
143 Lease transactions and rents	**143.**				
144 Interest from bank, credit, travel, entertainment, and other credit card receivables	**144.**				
145 Service charges and fees from bank, credit, travel, entertainment, and other credit cards	**145.**				
146 Receipts from merchant discounts	**146.**				
147 Income from trading activities and investment activities	**147.**				
148 Fees or charges from letters of credit, traveler's checks, and money orders	**148.**				
149 Performance of services	**149.**				
150 Royalties	**150.**				
151 All other business receipts	**151.**				
152 Total *(add lines 141 through 151)*	**152.**				
153 Percentage in New York *(divide line 152, column A, by line 152, column B)*	**153.**				%
154 Additional receipts factor *(enter percentage from line 153; see page 14 of the instructions for exception)*	**154.**				%
Deposits maintained in branches					
155 Deposits of $100,000 or more	**155.**				
156 Deposits of less than $100,000	**156.**				
157 Add lines 155 and 156	**157.**				
158 Percentage in New York *(divide line 157, column A, by line 157, column B)*	**158.**				%
159 Additional deposits factor *(enter percentage from line 158; see page 14 of the instructions for exception)*	**159.**				%
160 Total of New York percentages *(add lines 140, 153, 154, 158, and 159; see page 14 of the instructions for exception)*	**160.**				%
161 Taxable assets allocation percentage *(see instructions)*	**161.**				%

Composition of prepayments on Schedule A, line 10 *(see instructions)*

		Date paid	Amount	
162 Mandatory first installment	**162.**			
163a Second installment from Form CT-400	**163a.**			
163b Third installment from Form CT-400	**163b.**			
163c Fourth installment from Form CT-400	**163c.**			
164 Payment with extension request from Form CT-5, line 5	**164.**			
165 Overpayment credited from prior years *(see instructions)*			**165.**	
166 Overpayment credited from Form CT-32-M			**166.**	
167 Total prepayments *(add lines 162 through 166; enter here and on line 10)*			**167.**	

Computation of the issuer's allocation percentage — Complete Method 1, 2, or 3 *(see instructions)*

Method 1 — Enter the alternative ENI allocation percentage from
line 137 *(enter here and on line 21)* .... • [   ] **%**

Method 2 — A New York State gross income .... $ [   ]

B Worldwide gross income.. $ [   ]

Divide line A by line B *(enter here and on line 21)* .... • [   ] **%**

Method 3 — Computation of subsidiary capital allocated to New York State — Attach separate sheets displaying this information formatted as below, if necessary.

A — Description of subsidiary capital *(list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below)*

Item	Name	EIN
A		
B		
C		
D		
E		
F		
G		

A Item	B 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 %	G Value allocated to New York State *(col. E x col. F)*
A						
B						
C						
D						
E						
F						
G						
Amounts from attached list						
168 Totals				**168.**		

Method 3 — Computation of business capital allocated to New York State

169 Average value of total assets from line 70		**169.**	
170 Current liabilities	**170.**		
171 Total net average value of subsidiary capital from line 168, column E	**171.**		
172 Net business assets *(subtract lines 170 and 171 from line 169)*		**172.**	
173 Enter the alternative ENI allocation percentage from line 137		**173.**	**%**
174 Business assets allocated to New York State *(multiply line 172 by line 173)*		**174.**	

Method 3 — Computation of issuer's allocation percentage

175 Subsidiary capital and business capital allocated to New York State *(add line 168, column G and line 174)*	**175.**		
176 Total worldwide capital *(see instructions)*	**176.**		
177 Issuer's allocation percentage *(divide line 175 by line 176; enter here and on line 21)* •	**177.**		**%**

Summary of tax credits claimed on line 6 against current year's franchise tax *(attach applicable forms; see instructions for line 6)*

Form CT-41... ● [ ]	Form CT-601.1 ● [ ]	Form CT-631..... ● [ ]
Form CT-43... ● [ ]	Form CT-602 ... ● [ ]	Form DTF-624 ● [ ]
Form CT-44... ● [ ]	Form CT-604 ... ● [ ]	Form DTF-630 ● [ ]
Form CT-249 ● [ ]	Form CT-606 ... ● [ ]	Credit for servicing mortgages *(attach statement)* ● [ ]
Form CT-250 ● [ ]	Form CT-611 ... ● [ ]	
Form CT-259 ● [ ]	Form CT-612 ... ● [ ]	Other credits ..... ● [ ]
Form CT-601 ● [ ]	Form CT-613 ... ● [ ]	

178 Total of credits listed above *(enter here and on line 6 indicating a negative total with a minus (-) sign; attach appropriate form or statement for each credit claimed)* .... ● **178.**

179 Total tax credits claimed on line 178 that are refund eligible *(see instructions)*................................. ● **179.**

Schedule I — Computation for lines 48 and 49 *(see instructions)*

		A	B	C
180	All taxpayers enter in column A dividend income from non-REIT or non-RIC subsidiary capital .... ● **180.**		60% (.6)	
181	If taxable assets are $8 billion or less, enter in column A dividend income from REIT or RIC subsidiary capital ● **181.**		60% (.6)	
182	If taxable assets are over $8 billion, enter in column A dividend income from REIT or RIC subsidiary capital ● **182.**		30% (.3)	
183	Add lines 180, 181, and 182 *(enter here and on line 48)*..... **183.**			
184	All taxpayers enter in column A net gains from non-REIT or non-RIC subsidiary capital .... ● **184.**		60% (.6)	
185	If taxable assets are $8 billion or less, enter in column A net gains from REIT or RIC subsidiary capital........... ● **185.**		60% (.6)	
186	If taxable assets are over $8 billion, enter in column A net gains from REIT or RIC subsidiary capital .... ● **186.**		30% (.3)	
187	Add lines 184, 185, and 186 *(enter here and on line 49)*..... **187.**			

Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? *(see instructions)* **Yes** [ ] *(complete the following)* **No** [ ]
	Designee's name	Designee's phone number ( )	Personal identification number (PIN)

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	Signature of individual preparing this return	Firm's name *(or yours if self-employed)*	
	Address	City	State	ZIP code	ID number	Date

See instructions for where to file.