



# 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

Staple forms here

All filers must enter tax period:

beginning [ ] ending [ ]

Combined member employer identification number (EIN)		File number	Business telephone number ( )		
Legal name of corporation				Trade name/DBA	
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			Date of incorporation		
City		State	ZIP code		Foreign corporations: date began business in NYS
NAICS business code number (from federal return)		If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
Principal business activity					Audit (for Tax Department use only)
Legal name of parent corporation				Parent EIN	

### 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

If you are a real estate investment trust (REIT), a qualified REIT subsidiary, or a regulated investment company (RIC), mark an X in the box (for definitions, see Form CT-32-A-I) .....

If you are an overcapitalized captive insurance company, mark an X in the box (for definition, see Form CT-32-A-I) .....

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

### Computation of the issuer's allocation percentage (Complete Method 1, 2, or 3; see instructions, Form CT-32-A/C-I)

**Method 1** — Enter the alternative entire net income (ENI) allocation percentage from the appropriate column on Form CT-32-A/B, line 121..... [ ] %

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

**B** Worldwide gross income.....\$ [ ]

Divide line A by line B..... [ ] %

### Method 3 — Computation of subsidiary capital allocated to New York State

Attach additional 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						
A Item	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 %	G Value allocated to New York State (column E × column F)
A						
B						
C						
D						
Amounts from attached list						
<b>1 Totals</b> .....						<b>1.</b>

**Method 3 – Computation of business capital allocated to New York State**

2	Average value of total assets from Form CT-32-A/B, line 69 .....	2.	
3	Current liabilities (see instructions) .....	3.	
4	Total net average value of subsidiary capital from line 1, column E	4.	
5	Net business assets (subtract lines 3 and 4 from line 2) .....	5.	
6	Alternative ENI allocation percentage from Form CT-32-A/B, line 121 .....	6.	%
7	Business assets allocated to New York State (multiply line 5 by line 6) .....	7.	

**Method 3 – Computation of the issuer's allocation percentage**

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

**Composition of prepayments (see instructions)**

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.	
12a	Second installment from Form CT-400 ...	12a.		12a.	
12b	Third installment from Form CT-400 .....	12b.		12b.	
12c	Fourth installment from Form CT-400....	12c.		12c.	
13	Payment with extension request.....	13.		13.	
14	Overpayment credited from prior years (see instructions) ...	14.		14.	
15	Add Amount columns (enter here and include on line 209 of Form CT-32-A) .....	15.		15.	

<b>Third – party designee</b> <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ( )
	Designee's e-mail address		PIN

**Certification:** Under the 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.

<b>Authorized person</b>	Printed name of authorized person		Signature of authorized person		Official title
	E-mail address of authorized person			Telephone number ( )	Date
<b>Paid preparer use only</b> <i>(see instr.)</i>	Firm's name (or yours if self-employed)		Firm's EIN	Preparer's PTIN or SSN	
	Signature of individual preparing this report		Address	City	State ZIP code
	E-mail address of individual preparing this report			Preparer's NYTPRIN	Date

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