



FINANCE NEW YORK

NYC 1

NEW YORK CITY DEPARTMENT OF FINANCE

TAX RETURN FOR BANKING CORPORATIONS

(Pursuant to Title 11, Chapter 6, Subchapter 3 of the NYC Admin. Code)

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

Amended return Final return For CALENDAR YEAR 2000 or FISCAL YEAR beginning and ending 2000

Name, Address, City and State, Zip Code, Business Telephone Number

ATTACH COPY OF ALL PAGES OF YOUR FEDERAL RETURN

EMPLOYER IDENTIFICATION NUMBER, BUSINESS CODE NUMBER AS PER FEDERAL RETURN

STATE OR COUNTRY OF ORGANIZATION, DATE ORGANIZED, DATE BEGAN BUSINESS IN NEW YORK CITY, FEDERAL RETURN WAS FILED ON, TYPE OF CORPORATION, TYPE OF BUSINESS LOCATION(S) WITHIN NYC

SCHEDULE A - Computation of Tax

Table with columns for line numbers, descriptions, and amounts. Includes sub-sections for Alien Corporations and All Others.

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this report, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

Signature of officer, Title, Date, Preparer's signature, Preparer's Social Security Number or PTIN, Firm's name, Address, Zip Code, Firm's Employer Identification Number

SCHEDULE B - Computation and Allocation of Entire Net Income

1. Federal taxable income before net operating loss deduction and special deductions (from federal return 1120, line 28 or 1120F, line 29) 1.

Table with columns for ALIEN CORPORATIONS and ALL OTHERS. Rows include Dividends and interest (2a, 2b), Dividends not included (3a, 3b), Interest not included (3b), and various deductions (4-15) leading to Total additions (16).

Table with columns for ALIEN CORPORATIONS and ALL OTHERS. Rows include Interest and other expenses (17), NYC depreciation (18), Federal gains (19), Federal income (20), Dividends (21), Safe harbor lease election (22a, 22b), Wages and salaries (23), Federal Deposit Insurance (24), Interest income (25), Dividend income (26a, 26b), Net gains (26b), Interest on obligations (27), Adjusted eligible net income (28), Recaptured reserve (29), Recoveries of charged-off loans (30), Bad debt deduction (31a, 31b), and Other subtractions (32) leading to Total subtractions (33).

Final summary rows: 34. ENTIRE NET INCOME, 35. Allocated entire net income, 36. Optional depreciation adjustment, 37. ALLOCATED TAXABLE ENTIRE NET INCOME.



SCHEDULE C - Computation and Allocation of Alternative Entire Net Income

- 1. Entire net income (from Schedule B, line 34) 1.
- 2. Interest income from subsidiary capital (from Schedule B, line 25) 2.
- 3. Dividend income, gains and losses from subsidiary capital (from Schedule B, line 26a and 26b) 3.
- 4. Interest income on obligations of N.Y. State, its political subdivisions, or of the U.S. (from Schedule B, line 27).... 4.
- 5. Alternative entire net income (add lines 1 through 4)..... 5.
- 6. Allocated alternative entire net income - line 5 x % (from Schedule G, part II, line 5 rounded to the nearest one hundredth of a percentage point) 6.
- 7. Optional depreciation (total from Schedule H, part 1, column G and Schedule I, part 2, column D) 7.
- 8. Allocated taxable alternative entire net income (combine lines 6 and 7) (enter on page 1, Schedule A, line 2) 8.

SCHEDULE D - Computation and Allocation of Taxable Assets

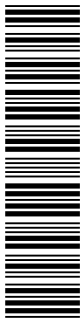
(ALIEN CORPORATIONS SHOULD NOT COMPLETE THIS SCHEDULE)

- 1. Average value of total assets..... 1.
- 2. Money or other property received from the Federal Deposit Insurance Corporation or from the Federal Savings and Loan Insurance Corporation..... 2.
- 3. Taxable assets (line 1 less line 2)..... 3.
- 4. Allocated taxable assets - line 3 x % (from Schedule G, part 3, line 7 rounded to the nearest one hundredth of a percentage point) (enter on page 1, Schedule A, line 3a) 4.

SCHEDULE E - Computation and Allocation of Issued Capital Stock

(ONLY ALIEN CORPORATIONS SHOULD COMPLETE THIS SCHEDULE)

- 1. Issued capital stock 1.
- 2. New York City gross income..... 2.
- 3. Total gross income..... 3.
- 4. Percentage in New York City (line 2 divided by line 3 rounded to the nearest one hundredth of a percentage point) ... 4.
- 5. Allocated issued capital stock (multiply line 1 by line 4) (enter on page 1, Schedule A, line 3b) 5.



SCHEDULE F - Computation of International Banking Facility Adjusted Eligible Net Income or Loss (Pursuant to Section 11-641 (f) of the Administrative Code)

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

Table with 4 columns: COMPUTATION OF ELIGIBLE GROSS INCOME, COLUMN A Total IBF Gross Income, COLUMN B Ineligible IBF Gross Income, and COLUMN C Eligible Gross Income (column A minus column B). Rows include Interest income from loans, Interest income from deposits, Income from foreign exchange trading and hedging transactions, Fee income, and ELIGIBLE GROSS INCOME.

Table with 4 columns: COMPUTATION OF APPLICABLE EXPENSES, COLUMN A Direct Expenses, COLUMN B Indirect Expenses, and COLUMN C Total (column A plus column B). Rows include Salaries and wages, Repairs, Bad debts, Rents, Taxes, Interest, Contributions, Depreciation, Advertising, Pension, profit sharing, etc., plans, Employee benefit programs, Other expenses, and TOTAL APPLICABLE EXPENSES.

Table with 4 columns for COMPUTATION OF INELIGIBLE FUNDING AMOUNT. Rows include Eligible net income (line 5 minus line 18), Average aggregate liabilities and other sources of funds of the IBF which are not owed to or received from foreign persons, All average aggregate liabilities and other sources of funds of the IBF, Divide line 20 by line 21, Ineligible funding amount (line 19 x line 22), and Remaining amount (line 19 minus line 23) (transfer amount to line 32 below).

Table with 4 columns for COMPUTATION OF FLOOR AMOUNT. Rows include Average aggregate amount of loans to and deposits with foreign persons in financial accounts within New York State for taxable years 1975, 1976 and 1977, Statutory percentage for the current taxable year, Multiply line 25 by line 26, Average aggregate amount of loans to and deposits with foreign persons in financial accounts within New York State (other than IBF) for the current taxable year, Balance (line 27 minus line 28), Average aggregate amount of loans to and deposits with foreign persons in financial accounts of the IBF for the current taxable year, Enter the number "1" or line 29 divided by line 30, whichever is less, Remaining amount (enter amount from line 24), Floor amount (line 31 x line 32), and ADJUSTED ELIGIBLE NET INCOME OR LOSS (line 32 minus line 33) (transfer amount to Schedule B, line 28).



SCHEDULE G - Allocation Percentages - Parts 1, 2 and 3

PART I - COMPUTATION OF ENTIRE NET INCOME ALLOCATION

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

If you are claiming an allocation outside NYC, attach a rider to explain the business carried on outside NYC upon which you base your right to allocate.

- 1a. Wages, salaries and other personal service compensation of employees, except general executive officers 1a.
- 1b. Multiply column A x 80% 1b.
- 1c. Percentage in New York City (line 1b, column A divided by line 1a, column B) 1c.
- 2. Receipts arising during the taxable period from:
 - a. Interest income from loans and financing leases 2a.
 - b. Other income from loans and financing leases 2b.
 - c. Lease transactions and rents 2c.
 - d. Interest from bank, credit, travel, entertainment and other credit card receivables 2d.
 - e. Service charges and fees from bank, credit, travel, entertainment and other credit cards 2e.
 - f. Receipts from merchant discounts 2f.
 - g. Income from trading activities and investment activities 2g.
 - h. Fees or charges from letters of credit, traveler's checks and money orders 2h.
 - i. Performance of services 2i.
 - j. Royalties 2j.
 - k. All other business receipts 2k.
 - l. Total (transfer amount from column B to page 1, line 19) 2l.
 - m. Percentage in New York City (line 2l, column A, divided by line 2l, column B) 2m.
- 3. Additional receipts factor (enter percentage from line 2m) 3.
- 4. Deposits maintained in branches
 - a. Deposits of \$100,000 or more 4a.
 - b. Deposits of less than \$100,000 4b.
 - c. Total of line 4a and line 4b 4c.
 - d. Percentage in New York City (line 4c, column A divided by line 4c, column B) 4d.
- 5. Additional deposits factor (enter percentage from line 4d) 5.
- 6. Total of NYC percentages shown on lines 1c, 2m, 3, 4d and 5 6.
- 7. Entire net income allocation percentage (divide line 6 by five or by the actual number of percentages used if less than five) (round to the nearest one hundredth of a percentage point and transfer to Schedule B, line 35 and to Schedule A, line 25) 7.

	COLUMN A NEW YORK CITY	COLUMN B EVERYWHERE
1a.		
1b.		
1c.		%
2a.		
2b.		
2c.		
2d.		
2e.		
2f.		
2g.		
2h.		
2i.		
2j.		
2k.		
2l.		
2m.		%
3.		%
4a.		
4b.		
4c.		
4d.		%
5.		%
6.		%
7.		%

PART II - COMPUTATION OF ALTERNATIVE ENTIRE NET INCOME ALLOCATION PERCENTAGE

- 1a. Wages, salaries and other personal service compensation of employees, except general executive officers 1a.
- 1b. Percentage in New York City (line 1a, column A divided by line 1a, column B) 1b.
- 2. Receipts factor - enter percentage from Schedule G, part 1, line 2m 2.
- 3. Deposits factor - enter percentage from Schedule G, part 1, line 4d 3.
- 4. Total of lines 1b, 2 and 3 4.
- 5. Alternative entire net income allocation percentage (divide line 4 by three or by the actual number of percentages used if less than three) (round to the nearest one hundredth of a percentage point and transfer to Schedule C, line 6) 5.

	COLUMN A NEW YORK CITY	COLUMN B EVERYWHERE
1a.		
1b.		%
2.		%
3.		%
4.		%
5.		%



Part 3 (Schedule G (cont'd)) Computation of taxable assets allocation percentage

ALIEN CORPORATIONS SHOULD NOT COMPLETE THIS SCHEDULE. ALL ACTIVITIES OF AN IBF ARE TO BE INCLUDED IN BOTH THE NUMERATOR (COL. A) AND THE DENOMINATOR (COL. B) WHEN COMPUTING THE TAXABLE ASSETS ALLOCATION PERCENTAGE.

Table with columns: COLUMNA NEW YORK CITY, COLUMNB EVERYWHERE. Rows include: 1a. Wages, salaries and other personal service compensation of employees, except general executive officers; 1b. Multiply column A x 80%; 1c. Percentage in New York City; 2. Receipts arising during the taxable period from: a. Interest income from loans and financing leases; b. Other income from loans and financing leases; c. Lease transactions and rents; d. Interest from bank, credit, travel, entertainment and other credit card receivables; e. Service charges and fees from bank, credit, travel, entertainment and other credit cards; f. Receipts from merchant discounts; g. Income from trading activities and investment activities; h. Fees or charges from letters of credit, traveler's checks and money orders; i. Performance of services; j. Royalties; k. All other business receipts; l. Totals; m. Percentage in New York City; 3. Additional receipts factor; 4. Deposits maintained in branches; 5. Additional deposits factor; 6. Total of NYC percentages shown on lines 1c, 2m, 3, 4d and 5; 7. Taxable assets allocation percentage.

SCHEDULE H - Depreciation of Certain Property When Method Differs From Federal

Part 1 Depreciation on qualified New York City property acquired between 1/1/66 and 12/31/67 (see instructions)

Table with columns: A DESCRIPTION OF THE PROPERTY, B DATE ACQUIRED, C COST, FEDERAL DEPRECIATION (D IN PRIOR YEARS, E THIS YEAR), NYC DEPRECIATION (F IN PRIOR YEARS, G THIS YEAR), H UNDEPRECIATED BALANCE. Includes a TOTALS row.

Add the total from part 1, column G and Schedule I, part 2, column D. Enter on Schedule B, line 36 and on Schedule C, line 7.

Part 2 Other property on which NYC depreciation differs from federal (see instructions)

Table with columns: A DESCRIPTION OF THE PROPERTY, B DATE ACQUIRED, C COST, FEDERAL DEPRECIATION (D IN PRIOR YEARS, E THIS YEAR), NYC DEPRECIATION (F IN PRIOR YEARS, G THIS YEAR), H UNDEPRECIATED BALANCE. Includes a TOTALS row.

Enter this year's federal and NYC depreciation from Form NYC-399 (see instructions) (attach NYC-399)

Add the totals from column E, part 1 and part 2. Enter on Schedule B, line 8.

Enter the total from part 2, column G on Schedule B, line 18



NAME:

EIN:

SCHEDULE I - Computation of New York City Gain (Loss) on Disposition of Certain Property

Part 1 Property acquired prior to January 1, 1966

A DESCRIPTION OF THE PROPERTY	B COST OR FAIR MARKET PRICE OR VALUE ON JANUARY 1, 1966 (SEE INSTR.)	C SELLING PRICE	D NYC GAIN (LOSS) COLUMN C MINUS COLUMN B	E FEDERAL GAIN (LOSS)
TOTALS				

▼

Enter the total from part 1, column D on Schedule B, line 9.

Part 2 Property on which optional depreciation was claimed or on which the method used for NYC differed from federal depreciation deducted - include ACRS property

A DESCRIPTION OF THE PROPERTY	B DEPRECIATED BASIS FOR NYC (SEE INSTRUCTIONS)	C SELLING PRICE	D NYC GAIN (LOSS) COLUMN C MINUS COLUMN B	E FEDERAL GAIN (LOSS)
TOTALS				

▼

Add the total from part 2, column D and the total from Schedule H, part 1, column G. Enter on Schedule B, line 36 and on Schedule C, line 7.



Add the totals from column E, part 1 and part 2. Enter on Schedule B, line 19. →

Composition of Prepayments claimed on Schedule A, line 10d

	DATE	AMOUNT	TEN DIGIT TRANSACTION ID NUMBER
A. Mandatory first installment paid with preceding year's tax Payment with declaration, Form NYC-400B (1)			
B. Payment of estimated tax, Form NYC-B 100B (2) Form NYC-B 100B (3)			
C. Payment with extension, Form NYC-6B or NYC-6FB			
D. Carryover credit from preceding year (other than energy cost credit or UBT Paid Credit carryover)			
E. TOTAL of A, B, C and D (enter on Schedule A, line 10d)			



SCHEDULE J - Additional Required Information

- 1. Is the Internal Revenue Service or the New York State Department of Taxation and Finance auditing any taxable income reported in a prior year?
2. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income reported in a prior year?
3. Has Form(s) NYC-3360, NYC-3360B or NYC-3360F been filed?
4. Did you calculate a depreciation deduction by the application of the Federal Accelerated Cost Recovery System (ACRS)?
5. Were you a participant in a "safe harbor leasing" transaction during the period covered by this return?
6. At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or in an entity owning such real property?
7. If "YES" to 6:
a. Attach a schedule of such property, including the nature of the interest and including the street address, borough, block and lot number.
b. Was any NYC real property or interest (including a leasehold interest) in an entity owning real property acquired or transferred with or without consideration?
c. Was there a partial or complete liquidation of the corporation?
d. Was 50% or more of the corporation ownership transferred during the tax year, over a three-year period or according to a plan?
8. If "YES" to 7b, 7c, or 7d, was a Real Property Transfer Tax Return filed?
9. If "NO" to 8, explain:
10. Are you a member of:
a. a federal consolidated group
b. a New York State combined group
c. a New York City combined group
11. If you answered "YES" to 10:
a. indicate total federal consolidated taxable income of group before net operating loss deduction
b. compute total federal consolidated taxable income before net operating loss deduction for those corporations not included in the New York City combined group but included in the New York State combined group
c. compute total federal consolidated taxable income before net operating loss deduction for those corporations that are included in the federal consolidated group but are not included in the New York City combined group
12. Balance sheet information as of end of the year as per federal income tax return:
13. If you are a member of a New York City combined group, compute combined New York City balance sheet information as of end of the year.
14. Attach a list of offices and branches located outside New York City.
15. Do you have an International Banking Facility in New York City?
16. Does the corporation have one or more qualified subchapter S subsidiaries?



Attach copy of all pages of your federal tax return or pro forma federal tax return.

Make remittance payable to the order of NYC DEPARTMENT OF FINANCE Payment must be made in U.S. dollars, drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on every tax return and remittance.

MAIL YOUR RETURN TO: NYC DEPARTMENT OF FINANCE, P.O. BOX 5120, KINGSTON, NY 12402-5120