



NYC GENERAL CORPORATION TAX RETURN 3L

Special short period return (See Instr.)

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

Amended return Final return - Check box if the corporation has ceased operations.

For CALENDAR YEAR 2002 or FISCAL YEAR beginning 2002 and ending 2002

2002

Name, Address, City and State, Zip Code, Business Telephone Number, Date business began in NYC

EMPLOYER IDENTIFICATION NUMBER, BUSINESS CODE NUMBER AS PER FEDERAL RETURN, IMPORTANT: Corporations licensed and/or regulated by the NYC Tax and Limousine Commission use business code 9999 in lieu of federal code.

SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with 2 columns: Description and Amount. Includes rows for Payment, Allocated net income, Allocated capital, Total allocated capital, Cooperatives, Alternative tax, Minimum tax, Allocated subsidiary capital, Tax, UBT Paid Credit, Credits, Net Tax, Prepayments, Balance due, Overpayment, Interest, Additional charges, Penalty, Total of lines 17a, 17b and 17c, Net overpayment, Amount of line 19 to be, TOTAL REMITTANCE DUE, Issuer's allocation percentage, NYC rent, Federal return filed, Gross receipts or sales from federal return, EIN of Parent Corporation, Total assets from federal return, EIN of Common Parent Corporation, Compensation of stockholders, Business allocation percentage.

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions) YES

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

SCHEDULE B Computation and Allocation of Entire Net Income

| | | | | |
|-----|---|--------|--|--|
| 1. | Federal taxable income before net operating loss deduction and special deductions (see instructions)..... | ● 1. | | |
| 2. | Interest on federal, state, municipal and other obligations not included in line 1 above (see instructions)..... | 2. | | |
| 3. | Deductions directly attributable to subsidiary capital (attach list) (see instructions) | ● 3. | | |
| 4. | Deductions indirectly attributable to subsidiary capital (attach list) (see instructions) | ● 4. | | |
| 5a. | NYS Franchise Tax and other income taxes, including MTA surcharge, deducted on federal return (see instr.) | 5a. | | |
| 5b. | NYC General Corporation Tax deducted on federal return (see instructions) | 5b. | | |
| 6. | New York City adjustments relating to (see instructions): _____ | | | |
| | (a) Sales and compensating use tax credit | 6a. | | |
| | (b) Employment opportunity relocation costs credit | 6b. | | |
| | (c) Real estate tax escalation credit | 6c. | | |
| | (d) ACRS depreciation and/or adjustment (attach Form NYC-399 or NYC-399Z) | 6d. | | |
| 7. | Other additions (see instructions) (attach rider) | 7. | | |
| 8. | Total additions (add lines 1 through 7) | 8. | | |
| 9a. | Dividends and gains from subsidiary capital (itemize on rider) (see instr.) | ● 9a. | | |
| 9b. | Interest from subsidiary capital (itemize on rider) (see instructions) | ● 9b. | | |
| 10. | 50% of dividends from nonsubsidiary corporations (see instructions) | ● 10. | | |
| 11. | New York City net operating loss deduction (see instructions) | ● 11. | | |
| 12. | Gain on sale of certain property acquired prior to 1/1/66 (see instructions) | 12. | | |
| 13. | NYC and NYS tax refunds included in Sch. B, line 8 (see instructions) | 13. | | |
| 14. | Sales tax refunds or credits from vendors or New York State. Also include on page 1, Sch. A, line 12 (see instr.) | 14. | | |
| 15. | Wages and salaries subject to federal jobs credit (attach federal Form 5884 and/or 8884) (see instructions) | 15. | | |
| 16. | Depreciation and/or adjmt. calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 or NYC-399Z) (see instr.) | 16. | | |
| 17. | Other deductions (see instructions) (attach rider) | 17. | | |
| 18. | Total deductions (add lines 9 through 17) | 18. | | |
| 19. | Entire net income (line 8 less line 18) | ● 19. | | |
| 20. | If the amount in line 19 is not correct, enter correct amount here and explain on rider (see instr.) | ● 20. | | |
| 21. | Investment income - (complete lines a through g below) (see instructions) | | | |
| | (a) Dividends from nonsubsidiary stocks held for investment | ● 21a. | | |
| | (b) Interest from investment capital (include federal, state and municipal obligations) (itemize on rider) | ● 21b. | | |
| | (c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for investment | ● 21c. | | |
| | (d) Income from assets included on line 3 of Schedule D | 21d. | | |
| | (e) Add lines 21a through 21d inclusive | ● 21e. | | |
| | (f) Deductions directly or indirectly attributable to investment income | ● 21f. | | |
| | (g) Balance (subtract line 21f from line 21e) | 21g. | | |
| | (h) Interest on bank accounts included in income reported on line 21d | ● 21h. | | |
| 22. | New York City net operating loss deduction apportioned to investment income (see instr.) | ● 22. | | |
| 23. | Investment income to be allocated (line 21g less line 22) (but not more than line 19 or 20) | ● 23. | | |
| 24. | Business income to be allocated (line 19 or line 20 less line 23) | ● 24. | | |
| 25. | Allocated investment income (line 23 multiplied by: _____% - Schedule D, line 2) (see instr.) | 25. | | |
| 26. | Allocated business income (line 24 multiplied by: _____% - Schedule H, line 5) | 26. | | |
| 27. | Total allocated income (line 25 plus line 26) | 27. | | |
| 28. | New York City gain (loss) on qualified New York City property (see instr. 1(f), Form NYC-324) | 28. | | |
| 29. | Total of lines 27 and 28 | 29. | | |
| 30. | Optional depreciation on qualified New York City property (attach Form NYC-324) | 30. | | |
| 31. | Allocated net income (line 29 less line 30) (enter at Schedule A, line 1) | 31. | | |

S CORPORATIONS
 Attach a rider to line 1 showing income and deductions from federal Form 1120S, Schedule K, lines 1-10 and 11a.



SCHEDULE C Subsidiary Capital and Allocation

| A DESCRIPTION OF SUBSIDIARY CAPITAL LIST EACH ITEM (USE RIDER IF NECESSARY) | | B EMPLOYER IDENTIFICATION NUMBER | ● C % of Voting Stock Owned | Average Value | ● D Liabilities Directly or Indirectly Attributable to Subsidiary Capital | ● E Net Average Value (column C minus column D) | F Issuer's Allocation Percentage | G Value Allocated to NYC (column E x column F) |
|--|--|--|--------------------------------------|------------------|--|--|---|---|
| | | | % | | | | % | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 1. Totals (including items on rider) ● 1. | | | | | | | | |
| 2. Allocated subsidiary capital: Transfer this total to Schedule A, line 5 | | | | | | | 2. | |

SCHEDULE D Investment Capital and Allocation

| A DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY) | B No. of Shares or Amount of Securities | ● C Average Value | D Liabilities Directly or Indirectly Attributable to Investment Capital | ● E Net Average Value (column C minus column D) | F Issuer's Allocation Percentage | ● G Value Allocated to NYC (column E x column F) | ● H Gross Income from Investment |
|--|--|-------------------------|--|---|---|---|---|
| | | | | | % | | |
| | | | | | | | |
| | | | | | | | |
| 1. Totals (including items on rider) ● 1. | | | | | | | |
| 2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point) . ● 2. | | | | | % | | |
| 3. Cash - (To treat cash as investment capital, you must include it on this line.) ● 3. | | | | | | | |
| 4. Investment capital (total of lines 1E and 3E - enter on Schedule E, line 10) ● 4. | | | | | | | |

SCHEDULE E Computation and Allocation of Capital

Basis used to determine average value in column C. **Check one.** (Attach detailed schedule.)

- Annually - Semi-annually - Quarterly
 - Monthly - Weekly - Daily

| | COLUMN A Beginning of Year | COLUMN B End of Year | | COLUMN C Average Value |
|---|-------------------------------|-------------------------|-------|---------------------------|
| 1. Total assets from federal return | | | ● 1. | |
| 2. Real property and marketable securities included in line 1 | | | ● 2. | |
| 3. Subtract line 2 from line 1 | | | | |
| 4. Real property and marketable securities at fair market value ... | | | ● 4. | |
| 5. Adjusted total assets (add lines 3 and 4) | | | ● 5. | |
| 6. Total liabilities (see instructions) | | | ● 6. | |
| 7. Total capital (column C, line 5 less column C, line 6) | | | ● 7. | |
| 8. Subsidiary capital (Schedule C, column E, line 1) | | | ● 8. | |
| 9. Business and investment capital (line 7 less line 8) | | | ● 9. | |
| 10. Investment capital (Schedule D, line 4) | | | ● 10. | |
| 11. Business capital (line 9 less line 10) | | | ● 11. | |
| 12. Allocated investment capital (line 10 x _____ % from Schedule D, line 2) | | | ● 12. | |
| 13. Allocated business capital (line 11 x _____ % from Schedule H, line 5) | | | ● 13. | |
| 14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b) | | | ● 14. | |
| 15. Issuer's allocation percentage (sum of Sch. E, line 14 and Sch. C, col. G, line 1 ÷ Sch. E, line 7 rounded to the nearest one hundredth of a percentage point) (enter on page 1 - see instructions) | | | ● 15. | % |

SCHEDULE F Certain Stockholders

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

| Name and Address - Give actual residence. (Attach rider if necessary) | Social Security Number | Official Title | Salary & All Other Compensation Received from Corporation (If none, enter "0") |
|---|------------------------|----------------|--|
| | | | |
| | | | |
| | | | |

1. Total, including any amount on rider. (Enter on Schedule A, line 28) 1.

SCHEDULE G Complete this schedule if business is carried on both inside and outside NYC

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Table with 6 columns: Complete Address, Rent, Nature of Activities, Number of Employees, Wages, Salaries, Etc., Duties. Includes a Total row at the bottom.

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Table with 6 columns: Complete Address, Rent, Nature of Activities, Number of Employees, Wages, Salaries, Etc., Duties. Includes a Total row at the bottom.

SCHEDULE H Business Allocation - see instructions before completing this schedule

- 1. Did you make an election to use fair market value in the property factor? ... 1. Yes No
2. If this is your first tax year, are you making the election to use fair market value in the property factor? ... 2. Yes No
3. Are you a manufacturing corporation electing to use a double weighted-receipts factor for a tax year beginning after 6/30/1996? ... 3. Yes No

Table for Business Allocation with columns for COLUMN A - NEW YORK CITY and COLUMN B - EVERYWHERE. Rows include 1a-f (Real estate, Inventories, Tangible personal property) and 1g (Percentage in New York City).

Receipts in the regular course of business from:

Table for Receipts with 2 columns: Description and Amount. Rows include 2a-g (Sales, Services, Rentals, Royalties, Other receipts) and 2h-i (Percentage in New York City, Additional receipts factor).

Table for Business Allocation Summary with 2 columns: Description and Percentage. Rows include 3a (Wages, salaries), 3b (Percentage in New York City), 4 (Total of New York City percentages), and 5 (Business allocation percentage).



SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels

Part 1 Business allocation for aviation corporations

Table with columns: AVERAGE FOR THE YEAR, COLUMN A - NEW YORK CITY, COLUMN B - EVERYWHERE. Rows include Aircraft arrivals and departures, New York City percentage, Revenue tons handled, etc.

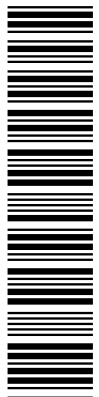
Part 2 Business allocation for corporations operating vessels in foreign commerce

Table with columns: COLUMN A - NEW YORK CITY TERRITORIAL WATERS, COLUMN B - EVERYWHERE. Rows include Aggregate number of working days, Allocation percentage.

SCHEDULE J The following information must be entered for this return to be complete.

(REFER TO INSTRUCTIONS BEFORE COMPLETING THIS SECTION.)

- 1a. New York City principal business activity
1b. Other significant business activities
1c. Trade name of reporting corporation
2. Is this corporation included in a consolidated federal return?
3. Is this corporation included in a New York City Combined General Corporation Tax Return?
4. Is this corporation a member of a controlled group of corporations...
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income...
6. If "YES" to question 5, has Form(s) NYC-3360...
7. Did this corporation make any payments treated as interest...
8. Was this corporation a member of a partnership or joint venture...
9. At any time during the taxable year, did the corporation have an interest in real property...
10. a) If "YES" to 9, attach a schedule... b) Was any NYC real property... c) Was there a partial or complete liquidation... d) Was 50% or more of the corporation's ownership transferred...
11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return...
12. If "NO" to 11, explain:
13. Does the corporation have one or more qualified subchapter S subsidiaries?



SCHEDULE K Federal Return Information

The following information must be entered for this return to be complete.

Enter on lines 1 through 10 in the Federal Amount column the amounts reported on your federal pro-forma return.

Federal 1120

▼ Federal Amount ▼

| | | | |
|--|-------|--|--|
| 1. Dividends | ● 1. | | |
| 2. Interest income..... | ● 2. | | |
| 3. Capital gain net income | ● 3. | | |
| 4. Other income..... | ● 4. | | |
| 5. Total income..... | ● 5. | | |
| 6. Bad debts..... | ● 6. | | |
| 7. Interest expense..... | ● 7. | | |
| 8. Other deductions..... | ● 8. | | |
| 9. Total deductions..... | ● 9. | | |
| 10. Net operating loss deduction | ● 10. | | |

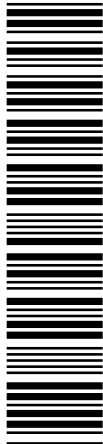
COMPOSITION OF PREPAYMENTS SCHEDULE

| PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14 | DATE | AMOUNT | TWELVE DIGIT TRANSACTION ID CODE |
|---|------|--------|----------------------------------|
| A. Mandatory first installment paid with preceding year's tax | | | |
| B. Payment with Declaration, Form NYC-400 (1) | | | |
| C. Payment with Notice of Estimated Tax Due (2) | | | |
| Payment with Notice of Estimated Tax Due (3) | | | |
| D. Payment with extension, Form NYC-6 or NYC-6F | | | |
| E. Overpayment from preceding year credited to this year | | | |
| F. TOTAL of A, B, C, D and E (enter on Schedule A, line 14) | | | |

Alternative Tax Worksheet

Refer to page 4 of instructions before computing the alternative tax.

| | | |
|--|-----|---------------|
| Net income/loss (Schedule B, line 19 or 20)..... | 1. | \$ _____ |
| Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instructions.) | 2. | \$ _____ |
| Total (line 1 plus line 2) | 3. | \$ _____ |
| Statutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return)..... | 4. | \$ _____ |
| Net amount (line 3 minus line 4) | 5. | \$ _____ |
| 30% of net amount (line 5 X 30%) | 6. | \$ _____ |
| Investment income to be allocated (Schedule B, line 23. Do not enter more than amount on line 6 above. Enter "0" if not applicable.) | 7. | \$ _____ |
| Business income to be allocated (line 6 minus line 7) | 8. | \$ _____ |
| Allocated investment income (line 7 x investment allocation % from Sched. D, line 2F) | 9. | \$ _____ |
| Allocated business income (line 8 x business allocation % from Schedule H, line 5)..... | 10. | \$ _____ |
| Taxable net income (line 9 plus line 10) | 11. | \$ _____ |
| Tax rate | 12. | 8.85% (.0885) |
| Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3 | 13. | \$ _____ |



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 your tax return and remittance.

MAILING → INSTRUCTIONS

RETURNS WITH REMITTANCES
NYC DEPARTMENT OF FINANCE
P.O. BOX 5040
KINGSTON, NY 12402-5040

RETURNS CLAIMING REFUNDS
NYC DEPARTMENT OF FINANCE
P.O. BOX 5050
KINGSTON, NY 12402-5050

ALL OTHER RETURNS
NYC DEPARTMENT OF FINANCE
P.O. BOX 5060
KINGSTON, NY 12402-5060