2012

CT-32-A/B

New York State Department of Taxation and Finance

Combined Group Detail Spreadsheet

Attachment to Form CT-32-A, Banking Corporation Combined Franchise Tax Return

Attach to Form CT-32-A *(see instructions)*

Legal name of the parent corporation of the combined group	Parent employer identification number

Schedule B – Computation and allocation of ENI *(see instructions, Form CT-32-A-I)*

24 FTI 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 foreign countries deducted on federal return

29 New York State franchise taxes and Article 23 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 (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 Article 9-B or 9-C *(attach explanation)*

34

35

36 Other additions *(attach list)*

37 Total additions *(add lines 25 through 36)*

Subtractions

38 Interest and other expenses not deducted on federal return that 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 (losses) on disposition of property from lines 191 and 193*

41 Federal income or gain from installment method transactions under Article 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 list)*

46 Dividend income from subsidiary capital × 60% (.6) *(see instructions)*

47 Net gains from subsidiary capital × 60% (.6) *(see instructions)*

48 Interest income on obligations of New York State, its political subdivisions, and the United States *(attach list)* × 22½ % (.225) *(see instructions)*

49 Adjusted eligible net income of an international banking facility (IBF) from line 185*

50

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52

53

54 New York NOL deduction *(see instructions)*

55 Other subtractions from FTI *(attach list; see instructions)*

56 Total subtractions *(add lines 38 through 55)*

57a ENI *(add line 24 and line 37; subtract line 56)*

57b Allocated ENI

58 Optional depreciation adjustments *(add line 187 and line 192*)*

59 Allocated taxable ENI

*Individual corporations with an IBF located in New York State, or whose computation of New York State depreciation on property differs from its federal depreciation, or whose computation of New York gain or loss on disposition of property differs from federal gain or loss must refer to Form CT-32-A Schedules F, G, and H and the corresponding instructions for those schedules on Form CT-32-A-I.

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	Corporation #1	Corporation #2	Corporation #3	Corporation #4	Total
	EIN	EIN	EIN	EIN	
	Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

Schedule B – Computation and allocation of entire net income

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Additions						
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Subtractions						
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57a					57a	
57b						
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Legal name of parent corporation	Parent employer identification number

Schedule C – Computation and allocation of alternative ENI

60 ENI from line 57a *(see instructions)*
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, and the United States from line 48
65 Alternative ENI *(add lines 60 through 64)*

66 Allocated alternative ENI
67 Optional depreciation adjustments from line 58
68 Allocated taxable alternative ENI

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

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

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

	Corporation #1	Corporation #2	Corporation #3	Corporation #4	Total
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Schedule C – Computation and allocation of alternative ENI

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Schedule D – Computation of taxable assets

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73	%	%	%	%	73	
74	%	%	%	%	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.

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Legal name of parent corporation	Parent employer identification number

Schedule E – Allocation percentages *(see instructions)*

Part 1 — Computation of ENI 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, 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 ☐

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

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; also enter on line 118; see instructions)*

104 Additional receipts percentage

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; also enter on line 119)*

112 Additional deposits percentage

113 Total of New York State percentages

114 ENI allocation percentage

	Corporation #1	Corporation #2	Corporation #3	Corporation #4	Total
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Schedule E

Part 1

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103	%	%	%	%	103	
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111	%	%	%	%	111	
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Legal name of parent corporation	Parent employer identification number

Schedule E – Allocation percentages *(continued)*

Part 2 — Computation of alternative ENI 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)*
118 Receipts percentage *(enter percentage from line 103)*
119 Deposits percentage *(enter percentage from line 111)*
120 Add lines 117, 118, and 119
121 Alternative ENI allocation percentage *(see instructions)*

Part 3 — Computation of taxable assets allocation percentage *(If the corporation has an IBF located in New York State, include all activities of the IBF in both the numerator and denominator when computing the taxable asset 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

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)*

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)*

Note: Lines 125, 150, 151, and 158 through 161 **do not** require entries

	Corporation #1	Corporation #2	Corporation #3	Corporation #4	Total
	EIN	EIN	EIN	EIN	
	Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

Part 2

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116									116	
117	%		%		%		%		117	
118	%		%		%		%		118	
119	%		%		%		%		119	
120	%		%		%		%		120	
121	%		%		%		%		121	

Part 3

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Note: Lines 125, 150, 151, and 158 through 161 **do not** require entries