Staple forms here

2006 **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 on next page)*

Name of the parent of the combined group	Parent employer identification number

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

24 Federal taxable income (FTI) before net operating loss (NOL) 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 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 Bad debt deduction allowed under IRC section 166 or 585.....
35 Twenty percent excess of bad debt deduction *(see instructions; attach computation)*.....
36 Other additions to FTI *(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 Recaptured reserve for losses on loans for IRC section 585(c) taxpayers included on line 24 .....
51 Recoveries of charged-off loans included on line 24 for IRC section 585 taxpayers .....
52 Bad debt deduction under Tax Law section 1453(h) *(attach computation)* .....
53 Bad debt deduction under Tax Law section 1453(i) *(attach computation)*.....
54 New York NOL deduction *(see instructions)* .....
55 Other subtractions from FTI *(attach list)* .....
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.

42201060094

Who must file this form

Combined groups that have more than one member corporation must use Form CT-32-A/B to detail the member corporations' individual computations. If the parent corporation has more than four member corporations, use as many additional Form CT-32-A/Bs as necessary. The parent corporation should complete the *Parent corporation* column on Form CT-32-A, *Banking Corporation Combined Franchise Tax Return,* and should not be included on Form CT-32-A/B.

Instructions

Line numbers and text for Form CT-32-A/B correspond to the line numbers of Form CT-32-A. Note that certain lines are not included on Form CT-32-A/B because member corporation information is not required for these lines. For line instructions, refer to the corresponding line instructions in Form CT-32-A-I, *Instructions for Forms CT-32-A and CT-32-A/B.*

Enter the amounts shown in the *Total* column on the corresponding line on Form CT-32-A, column B *(Total from member corporations).*

Attach all Forms CT-32-A/B to Form CT-32-A.

Please note that for all combined returns and attachments, the corporation responsible for filing Form CT-32-A is designated the *parent.* The other corporations included in the combined return are designated *member corporations.*

Exception: You may substitute a computer printout that replicates all the information requested on Form CT-32-A/B for the actual form. You may reduce the printout to fit on an 8½ by 11-inch sheet of paper. This exception applies to Form CT-32-A/B and not to Form CT-32-A or to most other corporation tax forms.

	Corporation #1	Corporation #2	Corporation #3	Corporation #4	Total
	EIN	EIN	EIN	EIN	
	Name	Name	Name	Name	

Schedule B – Computation and allocation of entire net income

24.										24.		
Additions												
25.										25.		
26.										26.		
27.										27.		
28.										28.		
29.										29.		
30.										30.		
31.										31.		
32.										32.		
33.										33.		
34.										34.		
35.										35.		
36.										36.		
37.										37.		
Subtractions												
38.										38.		
39.										39.		
40.										40.		
41.										41.		
42.										42.		
43.										43.		
44.										44.		
45.										45.		
46.										46.		
47.										47.		
48.										48.		
49.										49.		
50.										50.		
51.										51.		
52.										52.		
53.										53.		
54.										54.		
55.										55.		
56.										56.		
57a.										57a.		
57b.												
58.										58.		
59.												

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:

$$\frac{\text{Net worth on last day of the tax year}}{\text{Total assets on last day of the tax year}} = \text{.....}$$

74 Compute percentage of mortgages included in total assets:

$$\frac{\text{Average quarterly balance of mortgages}}{\text{Average quarterly balance of total assets}} = \text{.....}$$

	Corporation #1	Corporation #2	Corporation #3	Corporation #4	Total
	EIN	EIN	EIN	EIN	
	Name	Name	Name	Name	

Schedule C – Computation and allocation of alternative ENI

60.										**60.**		
61.										**61.**		
62.										**62.**		
63.										**63.**		
64.										**64.**		
65.										**65.**		

66.												
67.										**67.**		
68.												

Schedule D – Computation of taxable assets

69.										**69.**		
70.										**70.**		
71.										**71.**		
72.												

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.

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)* .....
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
	EIN	EIN	EIN	EIN	
	Name	Name	Name	Name	

Schedule E

Part 1

75.										75.		
76.										76.		
77.										77.		
78.												

79.										79.		
80.										80.		
81.										81.		
82.										82.		
83.										83.		
84.										84.		
85.										85.		
86.										86.		
87.										87.		
88.										88.		
89.										89.		
90.										90.		

91.										91.		
92.										92.		
93.										93.		
94.										94.		
95.										95.		
96.										96.		
97.										97.		
98.										98.		
99.										99.		
100.										100.		
101.										101.		
102.										102.		
103.	%		%		%		%			103.		
104.												

105.										105.		
106.										106.		
107.										107.		

108.										108.		
109.										109.		
110.										110.		
111.	%		%		%		%			111.		
112.												
113.												
114.												

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 *(see instructions for exception)* .....
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	
	Name	Name	Name	Name	

Part 2

115.									115.		
116.									116.		
117.		%		%		%		%	117.		
118.		%		%		%		%	118.		
119.		%		%		%		%	119.		
120.		%		%		%		%	120.		
121.		%		%		%		%	121.		

Part 3

122.									122.		
123.									123.		
124.									124.		
126.									126.		
127.									127.		
128.									128.		
129.									129.		
130.									130.		
131.									131.		
132.									132.		
133.									133.		
134.									134.		
135.									135.		
136.									136.		
137.									137.		
138.									138.		
139.									139.		
140.									140.		
141.									141.		
142.									142.		
143.									143.		
144.									144.		
145.									145.		
146.									146.		
147.									147.		
148.									148.		
149.									149.		
152.									152.		
153.									153.		
154.									154.		
155.									155.		
156.									156.		
157.									157.		

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