



General Business Corporation Combined Franchise Tax Return

Tax Law – Article 9-A

CT-3-A

Caution: This form must be used **only** for periods beginning on or after January 1, 2024. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-A-I, before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/>		Amended return <input type="checkbox"/>		beginning <input type="text"/>		ending <input type="text"/>	
Employer identification number (EIN)		File number	Business telephone number ()		If you claim an overpayment, mark an X in the box <input type="checkbox"/>		
Legal name of corporation				Trade name/DBA			
Mailing address				State or country of incorporation			
Care of (c/o)				Date of incorporation		Foreign corporations: date began business in NYS	
Number and street or PO Box							
City		U.S. state/Canadian province		ZIP/Postal code		Country (if not United States)	
Principal business activity in NYS				NAICS business code number (from NYS Pub 910)			
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.							

A. Pay amount shown on Part 2, line 20c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)	Payment enclosed
	<input type="checkbox"/>

- B.** Is any member of the combined group subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an **X** in the appropriate box) **B** Yes No
- C.** Total number of corporations in the combined group (taxable members, nontaxable members, and the designated agent) **C**
- D.** Total number of nontaxable members in the combined group **D**
- E.** Does the designated agent have an interest in any partnerships? (mark an **X** in the appropriate box)
 If Yes, enter the name(s) and EIN(s) on Form CT-60 and file it with your return **E** Yes No

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's email address		PIN <input type="text"/>

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

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

See instructions for where to file.

Content of Form CT-3-A

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Designated agent's information

F. Federal separate taxable income (see instructions)					F		
G. Value of your assets (see instr.)	G1				G2		
H. Value of your liabilities (see instr.)	H1				H2		
I. Prior net operating loss conversion (PNOLC) subtraction pool (from Form CT-3.3)					I		
J. Unabsorbed net operating loss (UNOL) at the end of the base year (from Form CT-3.3).....					J		
K. PNOLC subtraction annual allotment (from Form CT-3.3)					K		
L. PNOLC subtraction allotment method (see instructions) 100% <input type="checkbox"/> 10% <input type="checkbox"/>							

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

If your combined group qualifies for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **1**
- 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts **2**
- 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate **3**
- 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **4**
- 5 A cooperative housing corporation eligible for the 0% capital base tax rate **5**
- 6 A small business taxpayer eligible for the 0% capital base tax rate. If you marked this box, complete line 6a below and Section B, line 1..... **6**
- 6a** Total capital contributions **6a**

Section B – New York State information (see instructions)

- 1 Total number of New York State employees for all group members **1**
- 2 Total wages paid to New York State employees for all group members **2**
- 3 Total number of business establishments in New York State for all group members **3**
- 4 If any member of the combined group is claiming an exception to the related member expense addback under § 208.9(o)(2)(B), mark an **X** in the box **4**
- 4a** If you marked the line 4 box, use line 4a to report the applicable exception

	Number	Amount
number (1-4) and the amount of royalty payments <input type="checkbox"/> 4a <input type="checkbox"/>	• <input type="checkbox"/>	• <input type="checkbox"/>

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in each box that applies and attach a complete copy of your federal return(s)
 1120 • 1120 consolidated • Other (identify): _____ •
- 2 **Amended return** – If you marked the amended return box on page 1, mark an **X** in the applicable box(es) and attach documentation:

Final federal determination • <input type="checkbox"/>	Date of determination • <input type="checkbox"/>	NOL carryback • <input type="checkbox"/>
		Capital loss carryback ... • <input type="checkbox"/>
		1139 • <input type="checkbox"/> 1120X • <input type="checkbox"/>
- 2a** Enter the tax due amount from your most recently filed New York State return for this tax period • **2a**
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are filed with this return, mark an **X** in the applicable box(es)
 CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225-A • CT-227 •
 Other (identify): _____ •
- 4 If you are claiming tax credits, enter the number of tax credit forms filed with this return. Where multiple forms are filed for the same credit, count **each** form filed. **4**



Part 1 – General corporate information (continued)

Section C – Filing information (continued)

- 5a If the designated agent is making or has made the irrevocable commonly owned group election, mark an **X** in box 5a.
By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. **5a**
- 5b If the commonly owned group election is **not** in effect for the current tax year, mark an **X** in box 5b. See *Who must file a combined return* instructions. **5b**
- 5c If you marked the line 5a box, enter the beginning and ending dates of the first year of the election **5c** •

Beginning

 •

Ending

Part 2 – Calculation of balance due or overpayment

Largest of three tax bases, minus credits

1a Business income base tax (from Part 3, line 20)	•	1a			
1b Capital base tax (from Part 4, line 15)	•	1b			
1c Fixed dollar minimum tax for <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="padding: 2px;">New York receipts</td></tr></table> designated agent only (see instr)	New York receipts	•	1c		
New York receipts					
2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3 Tax credits used (from Part 7, line 2; see instructions)	•	3			
4a Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	•	4a			
4b Sum of fixed dollar minimum taxes for taxable group members	•	4b			
4c Total combined tax due (add lines 4a and 4b)	•	4c			

Penalties and interest

5 Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	<input type="checkbox"/>	5	
6 Interest on late payment (see instructions)	•	6		
7 Late filing and late payment penalties (see instructions)	•	7		
8 Total penalties and interest (add lines 5, 6, and 7)	•	8		

Voluntary gifts/contributions

9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	•	9	
10 Total amount due (add lines 4c, 8, and 9)	•	10	

Prepayments

11 Mandatory first installment (MFI) from Form CT-300 (see instr.)	•	11		
12 Second installment (from Form CT-400)	•	12		
13 Third installment (from Form CT-400)	•	13		
14 Fourth installment (from Form CT-400)	•	14		
15 Payment with extension request (from Form CT-5.3, line 8)	•	15		
16 Overpayment credited from prior years (see instructions) <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="padding: 2px;">Period</td></tr></table>	Period	•	16	
Period				
17 Overpayment credited from CT-3-M <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="padding: 2px;">Period</td></tr></table>	Period	•	17	
Period				
18 Total prepayments from members not previously included in the combined return (from Form(s) CT-3-A/BC; see instructions)	•	18		
19 Total prepayments (add lines 11 through 18; see instructions)	•	19		



Part 2 – Calculation of balance due or overpayment (continued)

Payment due or overpayment to be credited/refunded (see instructions)			
20a	Underpayment	●	20a
20b	Additional amount for 2025 MFI	●	20b
20c	Balance due	■	20c
21a	Excess prepayments	●	21a
21b	Amount previously credited to 2025 MFI	●	21b
21c	Overpayment	●	21c
22	Amount of overpayment to be credited to next period	■	22
23	Balance of overpayment available (subtract line 22 from line 21c)	●	23
24	Amount of overpayment to be credited to Form CT-3-M	●	24
25	Balance of overpayment to be refunded (subtract line 24 from line 23)	■	25
26	Unused tax credits to be refunded	■	26
27	Refundable tax credits to be credited as an overpayment to next year's tax return	■	27

Part 3 – Calculation of tax on combined business income base (see instructions)

1a	Federal consolidated taxable income (CTI) of New York combined group (see instructions)	●	1a
1b	Addback federal consolidated net operating loss deduction (NOLD)	●	1b
1c	Addback federal consolidated special deductions	●	1c
1d	Addback federal dividends paid deduction (DPD) of captive real estate investment trusts and captive regulated investment companies disallowed by New York State	●	1d
1e	Federal CTI before federal NOLD, federal special deductions, and disallowed federal DPD (add lines 1a through 1d)	●	1e
1f	Elimination of intercorporate dividends (see instructions)	●	1f
1g	Federal CTI before New York State additions and subtractions (subtract line 1f from line 1e)	●	1g
2	Additions to federal CTI (from Form CT-225-A, line 5)	●	2
3	Add lines 1g and 2	●	3
4	Subtractions from federal CTI (from Form CT-225-A, line 10; see instructions)	●	4
5	Subtract line 4 from line 3	●	5
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1)	●	6
7	Combined entire net income (ENI) (subtract line 6 from line 5)	●	7
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1; see instructions)	●	8
9	Subtract line 8 from line 7	●	9
10	Excess interest deductions attributable to investment income and capital and other exempt income (from Form CT-3.1, Schedule D, line 2)	●	10
11	Combined business income (add lines 9 and 10)	●	11
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	●	12
13	Combined business income after addback (add lines 11 and 12)	●	13
14	Combined business apportionment factor (from Part 6, line 56)	●	14
15	Apportioned combined business income after addback (multiply line 13 by line 14)	●	15
16	PNOLC subtraction (from Form CT-3.3, Schedule C, line 4)	●	16
17	Subtract line 16 from line 15	●	17
18	Net operating loss (NOL) deduction (from Form CT-3.4, line 6)	●	18
19	Combined business income base (subtract line 18 from line 17)	●	19
20	Combined business income base tax (multiply line 19 by the appropriate business income tax rate from the Tax rates schedule in Form CT-3-A-I; enter here and on Part 2, line 1a; see instructions)	●	20

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.



Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) (See instructions; when necessary, attach additional sheet(s) providing requested information in the same format as below.)

Item	A Member name	B Member EIN	C		D		E		F Ownership percentage
			New	Existing	Existing	Departed	Departed		
A	Designated agent:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
B			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
C			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
D			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
E			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
F			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
G			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
H			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
I			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
J			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
K			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
L			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
M			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
N			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
O			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
P			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Item	G If part of a federal consolidated group, mark an X in the box	H Federal form filed	I EIN of parent of federal consolidated return	J Federal separate taxable income
A	<input type="checkbox"/>			
B	<input type="checkbox"/>			
C	<input type="checkbox"/>			
D	<input type="checkbox"/>			
E	<input type="checkbox"/>			
F	<input type="checkbox"/>			
G	<input type="checkbox"/>			
H	<input type="checkbox"/>			
I	<input type="checkbox"/>			
J	<input type="checkbox"/>			
K	<input type="checkbox"/>			
L	<input type="checkbox"/>			
M	<input type="checkbox"/>			
N	<input type="checkbox"/>			
O	<input type="checkbox"/>			
P	<input type="checkbox"/>			

Total from attached sheet(s)		
1	Aggregate of federal separate taxable income (add amounts in column J)	1
2	Adjustment accounting for application of Treasury Regulations § 1.1502.12	2
3	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2)	3
4	Adjustment accounting for application of Treasury Regulations § 1.1502.11	4
5	Other adjustments, if any, required under IRC to arrive at federal CTI of New York combined group	5
6	Federal CTI of New York combined group (combine lines 3, 4, and 5)	6
Certain items reported on line 2 or 4		
7	Deferral or recognition of intercompany income, expense, gain, or loss	7
8	Consolidated net capital gain	8
9	Consolidated charitable contributions deduction	9
10	Consolidated IRC § 1231 net loss	10

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Part 4 – Calculation of tax on combined capital base (see instructions)

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group total
1 Total assets from federal return • 1				
2 Real property and marketable securities included on line 1				2
3 Subtract line 2 from line 1, column D				3
4 Real property and marketable securities at fair market value				4
5 Adjusted total assets (add lines 3 and 4)				5
6 Total liabilities • 6				
7 Total net assets (subtract line 6, column D, from line 5)				7
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)				8
9 Business capital (subtract line 8 from line 7)				9
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)				10
11 Combined capital (add lines 9 and 10)				11
12 Combined business apportionment factor (from Part 6, line 56)				12
13 Combined capital base (multiply line 11 by line 12)				13
14				
15 Combined capital base tax (multiply line 13 by the appropriate capital base tax rate from the Tax rates schedule in Form CT-3-A-I; enter here and on Part 2, line 1b)				15

Part 5 – Calculation of combined investment capital for the current tax year (see instructions)

	A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total combined capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)			
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)			
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)			
19 Total combined investment capital for the current year (Add column C, lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)			19

Addback of capital previously reported as investment capital

	A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)			



Part 6 – Calculation of combined business apportionment factor (see instructions)

Mark an **X** in this box **only** if the combined group has **no receipts** required to be included in the denominator of the apportionment factor (see instructions)

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
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Section 210-A.2

1 Sales of tangible personal property					
1a	NYS				
1b	EW				
2 Sales of electricity					
2a	NYS				
2b	EW				
3 Net gains from sales of real property					
3a	NYS				
3b	EW				

Section 210-A.3

4 Rental of real and tangible personal property					
4a	NYS				
4b	EW				
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property					
5a	NYS				
5b	EW				
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event					
6a	NYS				
6b	EW				

Section 210-A.4

7 Sale, licensing, rental, or granting access to digital products and digital services					
7a	NYS				
7b	EW				

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an **X** in the box (see instructions) **8**

Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)

Section 210-A.5(a)(2)(A)

9 Interest from loans secured by real property					
9a	NYS				
9b	EW				
10 Net gains from sales of loans secured by real property					
10a	NYS				
10b	EW				
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)					
11a	NYS				
11b	EW				
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)					
12a	NYS				
12b	EW				

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Part 6 – Calculation of combined business apportionment factor (continued)

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
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Section 210-A.5(a)(2)(B) (QFI •)

13		Interest from federal debt			
13a	NYS				
13b	EW				
14		[Redacted]			
14a					
14b					
15		Interest from NYS and its political subdivisions debt			
15a	NYS				
15b	EW				
16		Net gains from federal, NYS, and NYS political subdivisions debt			
16a	NYS				
16b	EW				
17		Interest from other states and their political subdivisions debt			
17a	NYS				
17b	EW				
18		Net gains from other states and their political subdivisions debt			
18a	NYS				
18b	EW				

Section 210-A.5(a)(2)(C) (QFI •)

19		Interest from asset-backed securities and other government agency debt			
19a	NYS				
19b	EW				
20		Net gains from government agency debt or asset-backed securities sold through an exchange			
20a	NYS				
20b	EW				
21		Net gains from all other asset-backed securities			
21a	NYS				
21b	EW				

Section 210-A.5(a)(2)(D) (QFI •)

22		Interest from corporate bonds			
22a	NYS				
22b	EW				
23		Net gains from corporate bonds sold through broker/dealer or licensed exchange			
23a	NYS				
23b	EW				
24		Net gains from other corporate bonds			
24a	NYS				
24b	EW				



Part 6 – Calculation of combined business apportionment factor (continued)

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
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Section 210-A.5(a)(2)(E)

25 Net interest from reverse repurchase and securities borrowing agreements					
25a	NYS				
25b	EW				

Section 210-A.5(a)(2)(F)

26 Net interest from federal funds					
26a	NYS				
26b	EW				

Section 210-A.5(a)(2)(I) (QFI)

27 Net income from sales of commodities					
27a	NYS				
27b	EW				

Section 210-A.5(a)(2)(J) (QFI)

28 Marked to market net gains					
28a	NYS				
28b	EW				

Section 210-A.5(a)(2)(H) (QFI)
210-A.5(a)(2)(G) (QFI)

29 Interest from other financial instruments					
29a	NYS				
29b	EW				

30 Net gains and other income from other financial instruments					
30a	NYS				
30b	EW				



Part 6 – Calculation of combined business apportionment factor (continued)

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
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Section 210-A.5(b)

31	Brokerage commissions				
31a	NYS				
31b	EW				
32	Margin interest earned on behalf of brokerage accounts				
32a	NYS				
32b	EW				
33	Fees for advisory services for underwriting or management of underwriting				
33a	NYS				
33b	EW				
34	Receipts from primary spread of selling concessions				
34a	NYS				
34b	EW				
35	Receipts from account maintenance fees				
35a	NYS				
35b	EW				
36	Fees for management or advisory services				
36a	NYS				
36b	EW				
37	Interest from an affiliated corporation				
37a	NYS				
37b	EW				

Section 210-A.5(c)

38	Interest, fees, and penalties from credit cards				
38a	NYS				
38b	EW				
39	Service charges and fees from credit cards				
39a	NYS				
39b	EW				
40	Receipts from merchant discounts				
40a	NYS				
40b	EW				
41	Receipts from credit card authorizations and settlement processing				
41a	NYS				
41b	EW				
42	Other credit card processing receipts				
42a	NYS				
42b	EW				



Part 6 – Calculation of combined business apportionment factor (continued)

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
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Section 210-A.5(d)

43 Receipts from certain services to regulated investment companies					
43a	NYS				
43b	EW				

Section 210-A.5-a

44 Global intangible low-taxed income					
44a	NYS	0 00	0 00	0 00	0 00
44b	EW				

Section 210-A.6

45 Receipts from railroad, trucking, and omnibus business					
45a	NYS				
45b	EW				

Section 210-A.6-a

46 Receipts from the operation of vessels					
46a	NYS				
46b	EW				

Section 210-A.7

47 Receipts from air freight forwarding					
47a	NYS				
47b	EW				
48 Receipts from other aviation services					
48a	NYS				
48b	EW				

Section 210-A.8

49 Advertising in newspapers or periodicals					
49a	NYS				
49b	EW				
50 Advertising on television or radio					
50a	NYS				
50b	EW				
51 Advertising via other means					
51a	NYS				
51b	EW				



Part 6 – Calculation of combined business apportionment factor (continued)

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
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Section 210-A.9

52 Receipts from transportation or transmission of gas through pipes					
52a	NYS				
52b	EW				

Section 210-A.10

53 Receipts from other services/activities not specified					
53a	NYS				
53b	EW				

Section 210-A.11

54 Discretionary adjustments					
54a	NYS				
54b	EW				

Total receipts

55 Add lines 1 through 54 in columns D and E.....					
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Calculation of business apportionment factor

56 New York State combined business apportionment factor (divide line 55, column D by line 55, column E and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)..... • **56**



Part 7 – Summary of tax credits claimed

1 Has any member of the combined group that is claiming the credit(s), or has an entity of which such member is an owner, been convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or § 195.20? (see Form CT-1; mark an X in one box)..... 1 Yes No

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and file the corresponding properly completed claim form. The amount of credit to enter is calculated on each credit form and carried to this section.

CT-37	<input type="text"/>	CT-607	<input type="text"/>	CT-651	<input type="text"/>
CT-40	<input type="text"/>	CT-611	<input type="text"/>	CT-652	<input type="text"/>
CT-41	<input type="text"/>	CT-611.1	<input type="text"/>	CT-654	<input type="text"/>
CT-43	<input type="text"/>	CT-611.2	<input type="text"/>	CT-655	<input type="text"/>
CT-44	<input type="text"/>	CT-612	<input type="text"/>	CT-657	<input type="text"/>
CT-46	<input type="text"/>	CT-613	<input type="text"/>	CT-658	<input type="text"/>
CT-47	<input type="text"/>	CT-631	<input type="text"/>	CT-660	<input type="text"/>
CT-236	<input type="text"/>	CT-633	<input type="text"/>	CT-661	<input type="text"/>
CT-238	<input type="text"/>	CT-634	<input type="text"/>	CT-662	<input type="text"/>
CT-239	<input type="text"/>	CT-635	<input type="text"/>	CT-663	<input type="text"/>
CT-241	<input type="text"/>	CT-636	<input type="text"/>	DTF-621	<input type="text"/>
CT-242	<input type="text"/>	CT-637	<input type="text"/>	DTF-622	<input type="text"/>
CT-246	<input type="text"/>	CT-638	<input type="text"/>	DTF-624	<input type="text"/>
CT-248	<input type="text"/>	CT-640	<input type="text"/>	DTF-630	<input type="text"/>
CT-249	<input type="text"/>	CT-641	<input type="text"/>	Other credits	<input type="text"/>
CT-250	<input type="text"/>	CT-642	<input type="text"/>		
CT-261	<input type="text"/>	CT-643	<input type="text"/>		
CT-501	<input type="text"/>	CT-644	<input type="text"/>		
CT-601	<input type="text"/>	CT-645	<input type="text"/>		
CT-602	<input type="text"/>	CT-646	<input type="text"/>		
CT-603	<input type="text"/>	CT-647	<input type="text"/>		
CT-604	<input type="text"/>	CT-648	<input type="text"/>		
CT-605	<input type="text"/>	CT-649	<input type="text"/>		
CT-606	<input type="text"/>	CT-650	<input type="text"/>		

2 Total tax credits claimed above (enter here and on Part 2, line 3; file appropriate form for each credit claimed) **2**

3 Total tax credits claimed that are refund eligible (see instructions) **3**

4a If you claimed the qualified empire zone enterprise (QEZE) tax reduction credit and you had a 100% zone allocation factor, mark an X in the box **4a**

4b If you claimed the START-UP NY tax elimination credit, and you had a 100% area allocation factor, mark an X in the box **4b**

4c If you claimed the START-UP NY telecommunication services excise tax credit and you had a 100% area allocation factor, mark an X in the box **4c**

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