

# CT-3A

New York State Department of Taxation and Finance

## Combined Franchise Tax Report 1985

Article 9-A, Tax Law

For calendar year **1985**  
 or taxable period  
 beginning \_\_\_\_\_  
 ending \_\_\_\_\_

File with Processing Unit P.O. Box 1909 Albany, NY 12201 within 2½ months of the end of the taxable period.	Parent corporation's employer identification number	File number	<b>OFFICIAL USE ONLY</b>	
	Name of parent corporation			Date received
	Number and street			
	City or town	State		ZIP code
Federal return was filed on: <input type="checkbox"/> 1120 • <input type="checkbox"/> 1120-A • <input type="checkbox"/> Consolidated basis • <input type="checkbox"/> Other _____ •				
<b>SPECIAL INSTRUCTIONS</b> Prior permission to file on a combined basis is required.  A Form CT-3, Schedules B through G, must be completed for each member of the combined group and must be attached to this form.			Business group code numbers from Federal return _____  Total combined assets _____	

**IMPORTANT – COMPLETE ALL LINES MARKED • USE ZEROS WHERE APPLICABLE**

Pay amount shown at line 13, Schedule H – MAKE CHECK PAYABLE TO: **NEW YORK STATE CORPORATION TAX** \$ \_\_\_\_\_ Payment \_\_\_\_\_

**SCHEDULE H – COMPUTATION OF COMBINED TAX AND PAYMENTS OF ESTIMATED TAX**

Allocated combined income - enter from Schedule L, col. (c) line 41	\$ _____	X 10% •	1	\$ _____	
Allocated combined capital - enter from Schedule M, col. (c) line 49	\$ _____	X .00178 •	2		
Alternative base	\$ _____	X 10% •	3		
Minimum tax for parent corporation only		250.00	4		
Allocated subsidiary capital - enter from Schedule M, col. (c) line 46		X .0009 •	5		
Combined tax – largest of 1, 2, 3, or 4, plus 5			6a		
Tax credit(s) – ATTACH FORMS					
<input type="checkbox"/> CT-42 <input type="checkbox"/> CT-43 <input type="checkbox"/> CT-45 <input type="checkbox"/> CT-46 <input type="checkbox"/> CT-46.1 <input type="checkbox"/> CT-3C			6b		
TOTAL – subtract line 6b from line 6a			6c		
Combined minimum tax for subsidiaries – number of subsidiaries _____ X \$250.00			6d		
<b>Total combined tax</b> – add line 6c and line 6d			6e		
First installment for next period: If Form CT-5 was filed, enter amount from line 3 of that form			7a		
If Form CT-5 was not filed and line 6c is over \$1,000, enter 25% of line 6c			7b		
<b>Total</b> – add line 6e and line 7a or 7b			8		
Prepayments			9		
<b>Balance</b> – subtract line 9 from line 8			10		
Interest: Compute on line 6e or line 10, whichever is less			11		
<b>Additional charges:</b> Late filing and late payment penalties – compute on line 6e or line 10, whichever is less			12a		
Underpayment of estimated tax penalties <input type="checkbox"/> Form CT-222 attached			12b		
<b>Balance due</b> – add lines 10, 11, 12a and 12b			13		
Overpayment: Subtract line 8 from line 9			14a		
Credit to CT-3M/4M			14b		
Credit to next period			14c		
Refund			14d		
Refund of investment credit (from Form CT-46.1, line 16)			15		
Combined group issuer's allocation percentage					%

**CERTIFICATION BY 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.

Date	Signature of officer	Official title
Date	Signature of individual or name of firm preparing this report	Preparer's address

Parent

**Schedule I – Computation of the Combined Business Allocation Percentage**

Property – New York (Schedule G, line 58(e), column A)	16	\$
Property – Total (Schedule G, line 58(e), column B)	17	
New York property percentage (Schedule I, column (c), line 16 ÷ line 17)	18	
Receipts – New York (Schedule G, line 59(g), column A)	19	\$
Receipts – Total (Schedule G, line 59(g), column B)	20	
New York receipts percentage (Schedule I, column (c), line 19 ÷ line 20)	21	
Additional receipts factor (Schedule I, column (c), line 21)	22	
Wages – New York (Schedule G, line 61, column A)	23	\$
Wages – Total (Schedule G, line 61, column B)	24	
New York wage percentage (Schedule I, column (c), line 23 ÷ line 24)	25	
Total New York percentages (Total – Schedule I, column (c), lines 18, 21, 22 and 25)	26	
COMBINED BUSINESS ALLOCATION PERCENTAGE (Schedule I, column (c), line 26 ÷ 4)	27	

**Schedule J – Computation of the Combined Investment Allocation Percentage**

Investment capital allocated to New York (Schedule D, line 41, column (g))	28	\$
Total investment capital (Schedule D, line 41, column (e))	29	
COMBINED INVESTMENT ALLOCATION PERCENTAGE (Schedule J, column (c), line 28 ÷ line 29)	30	

**Schedule K – Computation of the Combined Subsidiary Allocation Percentage**

Subsidiary capital allocated to New York (Schedule C, line 40, column (g))	31	\$
Total subsidiary capital (Schedule C, line 40, column (e))	32	
COMBINED SUBSIDIARY ALLOCATION PERCENTAGE – Schedule K, column (c), line 31 ÷ line 32)	33	

**Schedule L – Computation of Allocated Combined New York Income**

Entire net income (Schedule B, line 31 or line 32)	34	\$
Investment income (Schedule B, line 33j)	35	
Business income (Schedule B, line 34)	36	
Allocated New York investment income (Schedule L, line 35 X Schedule J, line 30)	37	
Allocated New York business income (Schedule L, line 36 X Schedule I, line 27)	38	
Total (Schedule L, column (c), line 37 plus line 38)	39	
Optional depreciation (Schedule B, line 38)	40	
ALLOCATED COMBINED TAXABLE INCOME (line 39 plus or minus line 40)	41	

**Schedule M – Computation of Allocated Combined Capital**

Total capital (Schedule E, line 48)	42	\$
Subsidiary capital (Schedule E, line 49)	43	
Investment capital (Schedule E, line 51)	44	
Business capital (Schedule E, line 52)	45	
Allocated combined subsidiary capital (Schedule M, column (c), line 43 X line 33)	46	
Allocated combined investment capital (Schedule M, column (c), line 44 X line 30)	47	
Allocated combined business capital (Schedule M, column (c), line 45 X line 27)	48	
ALLOCATED COMBINED CAPITAL (Schedule M, column (c), line 47 plus line 48)	49	

**LIST COMPLETE NAMES and EMPLOYER IDENTIFICATION NUMBERS FOR ALL MEMBERS OF THIS COMBINED GROUP (Attach additional pages, if necessary)**

Names	Beginning date in combined group	Employer Identification Number
Parent		
Subsidiary #1		
Subsidiary #2		
Subsidiary #3		
Subsidiary #4		
Subsidiary #5		
Subsidiary #6		

Subsidiary #1	Subsidiary #2	Subsidiary #3	Subsidiary #4	(a) Total	(b) Intercompany Elimination	(c) Combined Totals Column (a) Minus Column (b)	
<b>Schedule I</b>							
						16	\$
						17	
						18	%
						19	\$
						20	
						21	%
						22	%
						23	\$
						24	
						25	%
						26	%
						27	%
<b>Schedule J</b>							
						28	\$
						29	
						30	%
<b>Schedule K</b>							
						31	\$
						32	
						33	%
<b>Schedule L</b>							
						34	\$
						35	
						36	
						37	
						38	
						39	
						40	
						41	\$
<b>Schedule M</b>							
						42	\$
						43	
						44	
						45	
						46	
						47	
						48	
						49	\$

**PERMISSION REQUIRED**

You must have permission from the New York State Tax Commission to file on a combined basis, to include in your combined report corporations not previously included, or to exclude corporations previously included. Your request for permission must reach the Tax Commission not later than 30 days after the close of the taxable year.

See next page for requirements and other details.

New York State Department of Taxation and Finance  
**Instructions for Form CT-3A**  
**Combined Franchise Tax Report****GENERAL INFORMATION**

You may file as a combined group **only** if you have received prior permission to do so from the New York State Tax Commission. You also need prior permission to include in your combined report corporations not previously included or to exclude corporations previously included.

Permission must be requested within 30 days after the close of the taxable year.

Following are the requirements that must be met:

- There must be 80% or more, direct or indirect, stock ownership or control.
- The corporations in the combined group must be operating a unitary business.
- Filing on an individual basis would distort the activities, business, income or capital.

See New York State *Codes, Rules and Regulations*, Title 20, Sections 6-2.1 through 6-2.7, for complete details.

Mail your permission request to:

NYS Department of Taxation and Finance  
COAB — Corporation Tax  
W. A. Harriman Campus  
Albany, NY 12227

**TAXABLE DISCS**

A parent corporation may elect to file a combined report with a taxable domestic international sales corporation (DISC) if it beneficially owns substantially all of the DISC's voting capital stock. The entire net income of a taxable DISC is zero.

"Substantially all" is ordinarily considered the ownership or control of 80 percent or more of the voting capital stock of the issuing corporation throughout the taxable year.

**OTHER FORMS REQUIRED**

Every corporation included in a combined report **must** file a separate report on **Form CT-3**. Schedules B through G must be completed and the appropriate information transferred to Schedules I through M to compute the combined tax. When a member of the group is also a stockholder in a tax-exempt DISC, Form CT-3C must be completed and the consolidated data transferred to the appropriate CT-3A schedules.

**MINIMUM TAX**

Each corporation included in the combined report (other than a foreign corporation not doing business in New York State and the corporation paying the combined tax) is required to pay a minimum tax.

The minimum tax may be reduced for short periods as follows:

A period of not more than six months	50%
A period of more than six months but not more than nine months.	25%

**BUSINESS AND INVESTMENT ALLOCATIONS**

The elections to allocate entire net income or total business and investment capital by either the business or investment allocation percentage are not available to corporations included in a combined report (Tax Law 210.6). Therefore, such corporations claiming allocation must complete Schedules D and G, Form CT-3.

**COMBINED GROUP ISSUER'S ALLOCATION PERCENTAGE**

Each group must compute its combined group issuer's allocation percentage. The percentage is computed by dividing the total of the allocated combined capital (Schedule M, line 49, Column (c)) and the allocated combined subsidiary capital (Schedule M, line 46, Column (c)) by total combined capital (Schedule M, line 42, Column (c)). The combined group issuer's allocation percentage must be entered on line 15, Schedule H, and on each individual CT-3 on line 15.

**SCHEDULE H — COMPUTATION OF COMBINED TAX**

The combined group is required to compute the combined tax in this schedule. **Do not use Schedule A.**

**LINE 3, COMPUTATION OF ALTERNATIVE BASE**

The alternative base is computed by adding together the combined entire net income (line 34, Schedule L) and the sum of the officers' and stockholders' compensation (line 57, Schedule F, Form CT-3) of all the corporations included in the combined report. A \$30,000 exemption will be allowed against the combined total of entire net income plus officers' salaries and stockholders' compensation. For further details, see instructions for the computation of the alternative base for Form CT-3.

**SCHEDULES I THROUGH M**

All the information required in these schedules can be found in the CT-3 prepared for each member of the group.