



CT-3-A Combined Franchise Tax Return

For calendar year 1988 or taxable period:

Beginning

Ending

Mail to:
 NYS Corporation Tax Processing Unit
 P.O. Box 1909
 Albany, NY 12201-1909
 within 2½ months of the end of the taxable period.

Parent corporation's employer identification number	File number
Name of parent corporation	
Number and street	
City or town	State ZIP code

For office use only
Date received

Federal return was filed on:
 1120 1120-A Consolidated basis Other _____

Special Instructions

You must get permission from the New York State Tax Department to file on a combined basis. Complete Form CT-3 for each member of the combined group and file the Forms CT-3 and CT-3-ATT with this form.

During the taxable year did any corporation included in this combined return conduct business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? Yes No
 If "Yes," you must file Form CT-3M/4M. If "No," you no longer need to file Form CT-3M/4M.

Business group code numbers from Federal return
Total combined receipts
Total combined assets

A. Payment - pay amount shown on line 21. Make check payable to: New York State Corporation Tax	Payment enclosed
B. Combined Issuer's allocation percentage (from Schedule K, line 78)	%

Computation of Combined Tax

1 Combined entire net income base (from line 59)	Tax (from line 60)	1	
2 Combined capital base (from line 76)	Tax (from line 77)	2	
3 Combined minimum taxable income base (from line 66)	Tax (from line 67)	3	
4 Fixed dollar minimum tax (for the corporation filing this form only)		4	
5 Amount from line 1, 2, 3, or 4, whichever is larger		5	
6 Combined subsidiary capital base (from line 72)	Tax (from line 73)	6	
7 Combined tax before tax credits (add lines 5 and 6)		7	
8 Tax credits (attach forms)		8	
9 Balance (subtract line 8 from 7)		9	
10 Amount from line 3 or line 4, whichever is larger		10	
11 Tax (amount from line 9 or 10, whichever is larger)		11	
12 Combined minimum tax for subsidiaries: number of taxable subsidiaries × \$250		12	
13 Total combined tax (add lines 11 and 12)		13	
14 First installment for next period:		14a	
15 Add line 13 and line 14a or 14b		15	
16 Prepayments (from line 83)		16	
17 Balance (if line 16 is smaller than line 15, subtract line 16 from line 15)		17	
18 Interest on late payment (compute on line 13 or line 17, whichever is smaller)		18	
19 Late filing and late payment penalties, (compute on line 13 or line 17, whichever is smaller)		19	
20 Penalty for underpayment of estimated tax, <input type="checkbox"/> Form CT-222 attached (if no penalty, enter "0")		20	
21 Balance due (add lines 17, 18, 19 and 20)		21	
22 Overpayment (if line 15 is smaller than line 16, subtract line 15 from line 16)		22	
23 Amount of overpayment to be credited to next period		23	
24 Balance of overpayment (subtract line 23 from line 22)		24	
25 Amount of overpayment to be credited to Form CT-3M/4M		25	
26 Refund (subtract line 25 from line 24)		26	
27 Refund of tax credits from CT-43.1 and CT-46.1		27	

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

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

Information required in Schedules F through K below, can be found in the separate Forms CT-3 and CT-3-ATT (Schedules A through E) prepared for each member of the combined group.

Parent

Schedule F, Part I - Computation of Combined Business Allocation Percentage

28	New York property (from Schedule B, Part I, line 9, column A)	28	
29	Property everywhere (from Schedule B, Part I, line 9, column B)	29	
30	Combined New York State property factor (divide column c, line 28 by line 29)	30	
31	New York receipts (from Schedule B, Part I, line 12, column A)	31	
32	Receipts everywhere (from Schedule B, Part I, line 12, column B)	32	
33	Combined New York State receipts factor (divide column c, line 31 by line 32)	33	
34	Additional receipts factor (amount from line 33, column c)	34	
35	New York wages (from Schedule B, Part I, line 15, column A)	35	
36	Wages everywhere (from Schedule B, Part I, line 15, column B)	36	
37	Combined New York State payroll factor (divide column c, line 35 by line 36)	37	
38	Total New York State factors (add column c, lines 30, 33, 34 and 37)	38	
39	Combined business allocation percentage (divide line 38, column c, by four or by the number of factors)	39	

Schedule F, Part II - Computation of Combined Business Allocation Percentage for Minimum Taxable Income Base

40	Total New York State factors (add column c, lines 30, 33 and 37)	40	
41	Combined business allocation percentage for minimum taxable income base (divide line 40 by three or by the number of factors)	41	

Schedule G - Computation of the Combined Investment Allocation Percentage

42	Investment capital allocated to New York State (from Schedule D, line 29, column G)	42	
43	Total investment capital (from Schedule D, line 29, column E)	43	
44	Combined investment allocation percentage (divide column c, line 42 by line 43)	44	

Schedule H - Computation of Combined Subsidiary Allocation Percentage

45	Subsidiary capital allocated to New York State (from Schedule C, line 27)	45	
46	Total subsidiary capital (from Schedule C, line 26)	46	
47	Combined subsidiary allocation percentage (divide column c, line 45 by line 46)	47	

Schedule I - Computation of Combined Entire Net Income Base

48	Federal taxable income before net operating loss deduction (from CT-3, line 2)	48	
49	Combined New York net operating loss deduction (attach computation)	49	
50	Combined entire net income (subtract line 49 from line 48)	50	
51	Investment income before NOL apportionment (from Schedule E, line 40)	51	
52	Net operating loss apportionment (see instructions)	52	
53	Combined investment income (subtract line 52 from line 51)	53	
54	Combined business income (subtract line 53 from line 50)	54	
55	Allocated investment income (multiply line 53 by line 44)	55	
56	Allocated business income (multiply line 54 by line 39)	56	
57	Total (add lines 55 and 56)	57	
58	Optional depreciation adjustment (from Form CT-3, line 24)	58	
59	Combined entire net income base ((line 57 and plus or minus line 58) - enter in the box on line 1)	59	
60	Combined entire net income base tax computation (multiply line 59 by tax rate; enter on line 1, see instructions)	60	

Schedule J - Computation of Allocation of Combined Minimum Taxable Income Base and Tax

61	Combined business income for allocation (from line 54, column c)	61	
62	Allocated business income (multiply line 61 by line 41)	62	
63	Allocated investment income (from line 55, column c)	63	
64	Total allocated income (add lines 62 and 63)	64	
65	Optional depreciation adjustment (from Form CT-3, line 24)	65	
66	Combined minimum taxable income base ((line 64 plus or minus line 65) - enter in the box on line 3)	66	
67	Combined minimum taxable income base tax computation (multiply line 66 by 3.5%, enter on line 3)	67	

Schedule K - Computation of Combined Capital Base

68	Total capital (from Form CT-3, line 33)	68	
69	Subsidiary capital (from Form CT-3, line 34)	69	
70	Investment capital (from Form CT-3, line 36)	70	
71	Business capital (from Form CT-3, line 37)	71	
72	Allocated combined subsidiary capital base (multiply line 69, column c, by line 47 - enter in the box on line 6)	72	
73	Combined subsidiary capital base tax computation (multiply line 72 by .0009 - enter on line 6)	73	
74	Allocated combined investment capital (multiply line 70, column c, by line 44)	74	
75	Allocated combined business capital (multiply line 71, column c, by line 39)	75	
76	Combined capital base (add column c, lines 74 and 75 - enter on line 2)	76	
77	Combined capital base tax computation (multiply line 76 by .00178, enter on line 2, see instructions)	77	
78	Issuer's allocation percentage (see instructions, enter on page 1, line B)	78	

Subsidiary # 1	Subsidiary # 2	Subsidiary # 3	Subsidiary # 4	a Total	b Intercorporate Eliminations	c Combined Totals Column a minus Column b	
Schedule F							
					•	28	•
					•	29	•
						30	• %
					•	31	•
					•	32	•
						33	• %
						34	- %
					•	35	•
					•	36	•
						37	• %
						38	• %
						39	• %
						40	
						41	• %
Schedule G							
					•	42	•
					•	43	•
						44	• %
Schedule H							
					•	45	•
					•	46	•
						47	• %
Schedule I							
					•	48	•
						49	•
						50	-
					•	51	•
						52	•
						53	•
						54	•
						55	•
						56	•
						57	•
					•	58	•
						59	•
						60	-
Schedule J							
						61	
						62	•
						63	
						64	
						65	•
						66	•
						67	•
Schedule K							
					•	68	•
					•	69	•
					•	70	•
					•	71	•
						72	•
						73	•
						74	•
						75	•
						76	•
						77	•
						78	• %

Schedule L - Composition of Prepayments Claimed on Line 16

	Date	Amount	Deposit Serial Number
79 Mandatory first installment.....			
80 CT-400 installments.....(1)			
(2)			
(3)			
81 Payment with extension application, Form CT-5.....			
82 Credit from prior years.....			
83 Total (add lines 79 through 82; enter on line 16).....			

List complete names and employer identification numbers for all members of this group (attach additional pages, if necessary).

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

General Information

You must get permission from the New York State Tax Department before you may file as a combined group. You must also get permission to include in your combined return corporations not previously included or to exclude corporations previously included.

You must request permission within 30 days after the end of the taxable year and meet the following requirements:

- You must own or control directly or indirectly 80% or more of the stock in the group.
- The corporations in the combined group must be operating a unitary business.
- Filing on an individual basis would distort New York 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.

To get Form AU-2.1, *Application for Permission to File as a Combined Group*, write to:

NYS Tax Department
 Taxpayer Assistance Bureau
 W. A. Harriman Campus
 Albany, New York 12227

You may also get forms by calling toll free 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

Other Forms Required

CT-3 — Every corporation included in a combined return **must** file separate returns on Forms CT-3 and CT-3-ATT. Complete lines 1 through 41 and lines 74 through 80 on Form CT-3 and Schedules B through E on Form CT-3-ATT. Transfer this information to Schedules F through K of this form to compute the combined tax. When a member of the group is also a stockholder in a tax-exempt DISC, you must complete Form CT-3-C and transfer the consolidated data to the appropriate CT-3-A schedules.

CT-3M/4M — Any corporation taxable under Article 9-A that does business, employs capital, owns or leases property or maintains an office in the Metropolitan Commuter Transportation District must file Form CT-3M/4M and pay a tax surcharge. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

Every combined group that files this form must answer the question on page 1. A combined group that does not do business, employ capital, own or lease property in the Metropolitan Commuter Transportation District must disclaim liability for the tax surcharge by answering "No" and is no longer required to file Form CT-3M/4M.

Taxable DISC

A parent corporation may elect to file a combined return with a taxable domestic international sales corporation (DISC) if it beneficially owns 80 percent or more of the DISC's voting capital stock. The entire net income of a taxable DISC is zero.

Computation of Combined Tax

The combined group must compute its tax on this form. Do not use Form CT-3, lines 42 through 73.

Line 12. Each corporation included in the combined return (other than a foreign corporation not doing business or otherwise not subject to tax in New York State and the corporation paying the combined tax) is required to pay the fixed dollar minimum tax.

Schedules F and G - Combined Business and Investment Allocation Percentages

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

Schedule I - Combined Entire Net Income Base and Tax

Line 49. The combined net operating loss deduction is subject to the same limitations which apply for the federal income tax as if the same corporations filed a consolidated federal return.

Line 52. A net operating loss deduction must be apportioned between combined business income and combined investment income. The amount apportioned to investment income is computed by multiplying the combined net operating loss deduction by a percentage determined by dividing combined investment income (line 51, column c) by combined entire net income (line 48, column c).

Line 60. The 1987 tax reform legislation reduced the tax rate for the entire net income base to 9% and provided a lower rate for a taxpayer included in the newly created class of "small business taxpayer". See instructions for Form CT-3, line 26, for the complete description of a small business taxpayer and the special reduced tax rate.

Schedule J - Combined Minimum Taxable Income Base and Tax

The 1987 tax reform legislation created this new tax base effective for taxable years beginning after 1986 and before 1990. The minimum taxable income base is determined by recomputing business income allocated to New York State (see Schedule F, Part II).

The minimum taxable income base tax rate is 3.5% (.035).

Schedule K - Combined Capital Base and Combined Group Issuer's Allocation Percentage

Line 77. The maximum tax liability for the combined capital tax computation is \$350,000.

Line 78. Each group must compute its combined group issuer's allocation percentage. The percentage is computed by adding the total combined capital base (line 76, column c) and the allocated combined subsidiary capital (line 72, column c) and dividing the total by total combined capital (line 68, column c).