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CT-3-A
(6/92)

## Combined Franchise Tax Return

For ca	iendar	year	1991
or tax	period		

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beginning Tax Law - Article 9-A ending Parent corporation's employer identification number File number For office use only You must report changes to your name, EIN, address Name of parent corporation Date received PLACE LABEL HERE or owner/officer information on Number and street Form DTF-95. Also, if address on return ZIP code City or town State is new. check box. If this is an association or publicly traded partnership, check Federal return was filed on: • ☐ 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 Forms CT-3, CT-3-ATT and CT-3, Schedule F, if appropriate, with this form Total combined receipts During the tax 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?.... Total combined assets If Yes, you must file Form CT-3M/4M. Payment enclosed A. Payment - pay amount shown on line 23 - Make check payable to: New York State Corporation Tax B. Combined issuer's allocation percentage (from line 90) % Computation of Combined Tax 1 Combined entire net income base (from line 70) Tax (from line 71) . . . . . • 2 2 Combined capital base (from line 88) Tax (from line 89) . . . . . . . Combined minimum taxable income base (from line 78) Tax (from line 79) . . 3 4 4 Fixed dollar minimum tax (only for the corporation filing this form). Gross payroll Total receipts Gross assets Amount from line 1, 2, 3, or 4, whichever is largest 5 5 Combined subsidiary capital base (from line 84) 6 6 Tax (from line 85) 7 Combined tax before tax credits (add lines 5 and 6) ■ CT-45 ☐ CT-46 Tax credits (attach forms) ● ☐ CT-42 CT-43 Minimum ● L CT-46.1 DTF-601 DTF-602 DTF-603 8 Tax Credit 9 Balance (subtract line 8 from 7) ...... 9 Amount from line 3 or line 4, whichever is larger . 10 10 11 11 Tax (amount from line 9 or 10, whichever is larger) ... 12 Number of taxable subsidiaries. Combined minimum tax for subsidiaries (from line 123) 12 Total combined tax (add lines 11 and 12) . . . . 13 13 Tax surcharge (multiply line 13 by 15% (.15)) 14a 14a 14b 14b 15 Total combined tax and tax surcharge (add lines 13 and 14a)..... 15 First installment for next period: 16a 16a 16b 16b 17 Add line 15 and line 16a or 16b . . . . . 17 18 18 19 19 

Interest on late payment (see instructions)

Penalty for underpayment of estimated tax, L Form CT-222 attached (if no penalty, enter "0") . . . . . .

Late filing and late payment penalties (see instructions) .....

Amount of overpayment to be credited to next period .....

Refund (subtract line 27 from line 26) .....

Refund of tax credits from Form CT-46.1 .....

Information required in Schedules F through N 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 - Aviation Corporations use Schedule L, Page 4 New York property (from Form CT-3-ATT, line 60, column A) Property everywhere (from Form CT-3-ATT, line 60, column B).... New York receipts (from Form CT-3-ATT, line 68, column A).... Receipts everywhere (from Form CT-3-ATT, line 68, column B) New York wages (from Form CT-3-ATT, line 71, column A) Total New York State factors (add lines 32, 35, 36 and 39) Combined business allocation percentage (divide line 40 by four or by the number of factors). Schedule F, Part II - Computation of Combined Business Allocation Percentage for Minimum Taxable Income Base New York property (from Form CT-3-ATT, line 88, column A) Property everywhere (from Form CT-3-ATT, line 88, column B).... New York receipts (from Form CT-3-ATT, line 96, column A).... Receipts everywhere (from Form CT-3-ATT, line 96, column B) Wages everywhere (from Form CT-3-ATT, line 98, column B) Total New York State factors (add lines 44, 47 and 50) Combined alternative business allocation percentage (divide line 51 by three or by the number of factors) . . . . . . . Schedule G - Computation of the Combined Investment Allocation Percentage Investment capital allocated to New York State (from Form CT-3-ATT, line 110, column G) Combined investment allocation percentage (divide column C, line 53 by line 54)..... Schedule H - Computation of Combined Subsidiary Allocation Percentage Subsidiary capital allocated to New York State (from Form CT-3-ATT, line 108) Total subsidiary capital (from Form CT-3-ATT, line 107) Combined subsidiary allocation percentage (divide column C, line 56 by line 57) Schedule I - Computation of Combined Entire Net Income Base and Tax Entire net income before net operating loss deduction ..... Combined entire net income (subtract line 60 from line 59, column C) Investment income before NOL apportionment (from Form CT-3-ATT, line 121)..... Net operating loss apportionment (see instructions)..... Allocated business income (multiply line 65 by line 41 (line 101 for aviation corporations))..... Optional depreciation adjustment (from Form CT-3, line 23) Combined entire net income base (line 68 plus or minus line 69, column C - enter in the box on line 1)...... Combined entire net income base tax computation (multiply line 70 by tax rate; enter on line 1, see instructions)..... Schedule J - Computation of Combined Minimum Taxable Income Base and Tax Allocated alternative husiness income (multiply column C, line 72 by line 52 or line 101) ......... Allocated minimum taxable income (add line 73 and line 75) Combined minimum taxable income base tax computation (multiply line 78 by 5% (.05) - enter on line 3) . . . . . . . 

Subsidiary # 1	Subsidiary # 2	Subsidiary # 3	Subsidiary # 4	<b>A</b> Total	B Intercorporate	_	C Combined Totals
					Eliminations	Colu	mn A minus Column B
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			dule I			57 58 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75	• 96 • 96 • • 96 • • • • • • • • • • • • • • • • • • •

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edule K - Computation of Combined Capital Base and Tax and Combined Group Issuer's Allocation Percent	age	
	80	
Subsidiary capital (from Form CT-3, line 33)	81	
Investment capital (from Form CT-3, line 35)	82	
Business capital (from Form CF3, line 36)	83	
Allocated combined subsidiary capital base (multiply column C, line 81, by line 58 - enter in the box on line 6)	84	
Combined subsidiary capital base tax computation (multiply line 84 by .0009 - enter on line 6)	85	
Allocated combined investment capital (multiply column C, line 82, by line 55)	86	
Allocated combined business capital (multiply column C, line 83, by line 41 (line 101 for aviation corporations))	87	2216
Combined capital base (add lines 86 and 87 - enter in box on line 2)	88	
Combined capital base tax computation (multiply line 88 by .00178, enter on line 2, see instructions)	89	
		And the second s
edule L — Computation of Combined Business Allocation Percentage for Aviation Corporations		
enue Aircraft Arrivals and Departures		
New York State (from Form CT-3-ATT, line 75, column A)	91	
Everywhere (from Form CT-3-ATT, line 75, column B)	92	
Combined New York percentage (divide column C, line 91 by line 92)	93	
enue Tons Handled		
New York State (from Form CT-3-ATT, line 77, column A)	94	
Everywhere (from Form CT-3-ATT, line 77, column B)	95	
Combined New York percentage (divide column C, line 94 by line 95)	96	Alaxania de la companya de la compan
inating Revenue		
New York State (from Form CT-3-ATT, line 79, column A)	97	
Everywhere (from Form CT-3-ATT, line 79. column B)	98	
•	99	The state of the s
	100	
	101	
Modified business income for allocation (from Form CT-3-ATT, line 35)	102	
Allocated modified business income (multiply column C, line 102 by line 52 or line 101)	103	
	104	
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	1179	Them to:
Combined adjusted minimum tax from prior periods		
Total combined adjusted minimum tay (add lines 1179 and 1175)		
· · ·	120	
Combined minimum tax credit available for use this period (subtract line 119 from line 118)	120	
Combined minimum tax credit used this period (enter on line 8)	121	
	Total capital (from Form CT3, line 32)  Investment capital (from Form CT3, line 35)  Business capital (from Form CT3, line 36)  Business capital (from Form CT3, line 38)  Allocated combined subsidiary capital base (ax computation (multiply line 84 by 0009 - enter on line 6)  Allocated combined investment capital (multiply column C, line 82 by line 55 - enter in the box on line 6)  Allocated combined business capital (multiply column C, line 82 by line 64 line 101 for aviation corporations))  Combined capital base (add lines 86 and 87 - enter in box on line 2)  Combined capital base (add lines 86 and 87 - enter in box on line 2)  Combined capital base (add lines 86 and 87 - enter in box on line 2)  Combined capital base (add lines 86 and 87 - enter in box on line 2)  Combined capital base (add lines 86 and 87 - enter in box on line 2)  Combined capital base (add lines 86 and 87 - enter in box on line 2)  Combined capital base (add lines 86 and 87 - enter in box on line 2)  Combined capital base (add lines 86 and 87 - enter in box on line 2)  Combined Capital base (add lines 86 and 87 - enter in box on line 2)  Essuer's allocation percentage (see instructions, enter on page 1, line 8)  edule 1 — Computation of Combined Business Allocation Percentage for Aviation Corporations  enue Alicraft Arrivals and Departures  New Yurk State (from Form CT3-ATT, line 75, column A)  Everywhere (from Form CT3-ATT, line 77, column A)  Everywhere (from Form CT3-ATT, line 77, column A)  Everywhere (from Form CT3-ATT, line 77, column B)  Combined New York percentage (divide column C, line 94 by line 95)  Initiating Revenue  Total New York State (from Form CT3-ATT, line 78, column B)  Combined New York percentage (divide column C, line 97 by line 99)  Total New York percentages (add lines 93, 96 and 99)  Combined Business Allocation Percentage  Total New York percentages (add lines 93, 96 and 99)  Combined business allocation percentage (divide column C, line 100 by line 55)  Total combined allocated modified income for allocation (f	acture K. Computation of Combined Capital Base and Tax and Combined Group Issuer's Allocation Percentage Total capital (from From CF3, line 32).  Subsidiary capital (from From CF3, line 33).  Subsidiary capital (from From CF3, line 39).  Subsidiary capital (from From CF3, line 39).  Subsidiary capital (from From CF3, line 39).  Allocated combined subsidiary capital base (multiply column C, line 81, ly line 84 enter in the tox on line 8).  Allocated combined subsidiary capital base (multiply column C, line 82) by line 95 enter in the tox on line 8).  Allocated combined subsidiary capital base (multiply column C, line 82 by line 95 enter in the tox on line 8).  Allocated combined business capital (multiply) column C, line 82 by line 95 enter on line 8).  Allocated combined business capital (multiply) column C, line 83 by line 14 (line 101 for aviation corporations)).  Bax Allocated combined business capital multiply column C, line 83 by line 14 (line 101 for aviation corporations)).  Bax Combined capital base (and line 88 and 87 enter in box on line 2).  Bax Subsidiary allocation percentage (see instructions, enter on line 8).  Bax Combined capital base (and line 88 and 87 enter in box on line 2).  Bax Subsidiary (and line 101 for aviation corporations).  Bax Combined Capital base (and line 88 and 87 enter in box on line 2).  Bax Subsidiary (and line 101 for aviation Corporations).  Bax Combined Capital base (and line 88 and 87 enter in box on line 2).  Bax Subsidiary (and line 88 and 87 enter in box on line 2).  Bax Subsidiary (and line 88 and 87 enter in box on line 2).  Bax Subsidiary (and line 88 and 87 enter in box on line 2).  Bax Subsidiary (and line 88 and 87 enter on box on line 2).  Bax Subsidiary (and line 88 and 87 enter on box on line 2).  Bax Subsidiary (and line 88 and 87 enter on box on line 88 by line 98).  Bax Subsidiary (and line 98 and 98 enter on line 2).  Bax Subsidiary (and line 98 and 98 enter on line 101 enter

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Schedule O - Computation	n of Fixed Dollar Minimum Tax for	r Subsidiaries (	attach additio	onal pages if necessary)	
	A	В		С	D
				Average Value of	Fixed Dollar
	Gross Payroll	Total Recei	pts	Gross Assets	Minimum Tax
Subsidiary #1					·
Subsidiary #2					
Subsidiary #3					
Subsidiary #4					
23 Add column D amounts	, including any additional pages				
Enter total and number	er of subsidiaries on page 1, line 1	2.			
List complete names and er	mployer identification numbers for a	all members of	this group (a	tach additional pages, if	necessary).
	Names	<del> </del>	Beginning	date in combined group	Employer identification number
Parent			-		
Subsidiary # 1					
Subsidiary # 2			ļ		
Subsidiary # 3					
Subsidiary # 4					
Composition of Prepaymer	ate Claimed on Line 18	<del></del>			
composition of Frepaymen	no claimed on Line 10	Date		Amount	Deposit Serial Number
124 Mandatory first installn	nent				
125 CT-400 installments		<u></u>			
120 OT 400 III OLUMNOMO	(2)				
	(3)				
126 Payment with extension	application, Form CT-5.3				
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	igh 128; enter on line 18)				The state of the s
	<u></u>				The state of the s
	rer and do not want New York				
	his return and any attachments are		my knowledg		t and complete.
Date S	signature of elected officer or authorized	person		Official title	
Date	rint or type name of paid individual or f	irm preparing this	return	Signature of individ	lual preparing this return
Paid preparer's ID number P	aid preparer's address				
<b>_</b>					

Mail your return to: NYS Corporation Tax, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909