



Acquisition, Merger and Consolidation Information Report

Name, Employer identification number, File number

Part I - General Information

- 1 Type of transaction (check appropriate box): Acquisition Merger Consolidation
2 Date transaction completed:
3 Indicate your role in the transaction (check appropriate box): Target Acquirer Member of the affiliated group that includes the target or acquiring corporation.

List the names and employer identification numbers of the participants.

Target name, Employer identification number

Acquirer name, Employer identification number

Affiliated group member name, Employer identification number

- 4 Was this transaction between members of an affiliated group?
5 Was this transaction the result of a redemption of stock qualified under section 303 of the Internal Revenue Code...?
6 Was this transaction made by an entity controlled by a majority of the employees of the target corporation or a trust for the exclusive benefit of such employees?
Yes No

If you answered Yes on line 4, 5 or 6, stop here and attach a copy of this form to your tax return.

Part II - Target Corporation's Tax Credit History

- 7 Has the target corporation previously claimed any of the following credits? (check appropriate boxes)

Investment tax credit (pre-1987), Additional investment tax credit (pre-1987), Research and development credit (pre-1987), Investment tax credit (post-1986), Employment incentive credit (post-1986), Unused Amounts

- 8 Was an investment tax credit or employment incentive credit claimed in the acquisition year? Yes No

9 If you answered Yes on line 8, indicate the amount of credit claimed. 9

Part III - Acquirer Information

- 10 Does your total interest expense or the interest expense of the acquiring group exceed \$1 million for the tax year for which this form is being filed?
11 Did the value (at cost) of the stock or assets acquired from the target exceed \$5 million?
12 Did the target's total business, investment and subsidiary capital exceed \$5 million?
Yes No

Part IV - Ratio Computation (Read the Note in the instructions for Part III before completing this part.)

Table with columns: Acquirer, Target, Total. Rows: Current year: Average assets, Average debt, Average equity.

Table with columns: Acquirer, Target, Total. Rows: Prior year: Average assets, Average debt, Average equity.

Debt/equity ratio: Total, Debt/asset ratio: Total. Rows: Prior year, Current year, Percent change.

- 13 Did the ratio of average aggregate debt to average aggregate equity increase by more than 100% over the ratio for the tax year immediately preceding the acquisition year?
14 Did the ratio of average aggregate debt to average aggregate assets increase by more than 60% over the ratio for the tax year immediately preceding the acquisition year?
Yes No

Part V - Subsidiary Capital/Income Adjustments

- 15 Has the target, within 18 months of the transaction date, sold or otherwise disposed of an asset or assets (excluding cash and assets disposed of in the regular conduct of its business) so that immediately after the disposition the target owns 50% or less of the total of such assets (by value) held by it on the acquisition date? ... Yes No
- 16 Have you sold or otherwise disposed of (including by redemption), within 18 months of the above transaction date, stock of a target corporation so that immediately after the disposition you own 50% or less of the number of voting shares? Yes No

If you answered **No** to lines 15 and 16, do not complete the rest of Part V.

Indicate in the appropriate space(s) below the nature and amount of any disposition of target stock and/or assets within 18 months of the date of this transaction.

A **Subsidiary Asset Disposition (see instructions)**

17	Date of disposition	17	/	/
18	Value of all assets (at cost) immediately following acquisition	18		
19	Value (at cost) of assets sold or otherwise disposed	19		
20	Value (at cost) held after sale or other disposition (subtract line 19 from line 18)	20		
21	Percentage (divide line 20 by line 18)	21		%

B **Subsidiary Stock Disposition**

22	Date of disposition	22	/	/
23	Number of shares held immediately after acquisition date	23		
24	Number of shares sold	24		
25	Number of shares held after disposition (subtract line 24 from line 23)	25		
26	Percentage (divide line 25 by line 23)	26		%

27	If you check box A above and line 21 is 50% or less, enter any amount of interest, dividends and gain received from the target on or after the date of acquisition through the date of disposition, and excluded in the computation of your New York entire net income	27		
28	If you check box B above and line 26 is 50% or less, enter any amount of interest, dividends and gain received from the target on or after the date of acquisition through the date on which line 26 exceeds 50% and excluded in the computation of your New York entire net income	28		

Part VI - Highly Leveraged Transaction Modifications

Schedule A - Target's Unused Net Operating Losses

29 Enter the year and amount of any net operating losses of the target available for carry-forward to tax years ending after the acquisition date.

Year	Amount	Year	Amount	Year	Amount

Schedule B - Recapture of Target's Investment Tax Credit

30 Indicate in the schedule below the amount of investment tax credit, research and development tax credit, and additional investment tax credit required to be recaptured as a result of this transaction.

A Description of Property	B Date Acquired	C Life (months)	D Unused Life (months)	E Percentage (D ÷ C)	F Investment Tax Credit Allowed	G Recaptured Amount (E x F)

Schedule C - Computation of Interest Add-back Limitation and Add-back Amount

31	Cost of target (stock or assets)	31	
32	Total average debt of acquirer	32	
33	Limitation percentage (divide line 31 by line 32)	33	%
34	Total interest expense of acquirer	34	
35	Limitation (enter percentage from line 33 or 5%, whichever is smaller)	35	%
36	Interest add-back (multiply line 34 by line 35, and enter the result here and on your corporation tax return)	36	

Attach this form to your Form CT-3, CT-3-A or CT-3-S.