

Subsidiary Detail Spreadsheet Attachment to Form CT-3-A General Business Corporation Combined Franchise Tax Return

Name of the parent of the combined group	Parent employer identification number

Attach to Form CT-3-A, General Business Corporation Combined Franchise Tax Return.

	Subsidiary	Subsidiary
	EIN	EIN
Computation of Combined Entire Net Income Base Tax		
1 Federal taxable income before net operating loss and special deductions		
2 Interest on federal, state, municipal and other obligations not included on line 1		
3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock		
4a Interest deductions directly attributable to subsidiary capital		
4b Non-interest deductions directly attributable to subsidiary capital		
5a Interest deductions indirectly attributable to subsidiary capital		
5b Non-interest deductions indirectly attributable to subsidiary capital		
6 New York State, other state and local taxes deducted on your federal return (see instructions)		
7 ACRS/MACRS deduction used in the computation of line 1 (attach Form CT-399).		
8 Other additions (attach list; see instructions)		
• • • • • • • • • • • • • • • • • • •		
10 Income from subsidiary capital (see instructions)		
11 50% of dividends from nonsubsidiary corporations (see instructions)		
12 Foreign dividends gross-up not included on lines 10 and 11		
14 Allowable New York depreciation (attach Form CT-399)		
15 Other subtractions (attach list; see instructions)		
 		
23 Optional depreciation adjustments (see instructions)		

Computation of Combined Capital Base (Use average values and enter whole dollars for lines 26 through 31)

26 Total assets from federal return	
27 Real property and marketable securities included on line 26	
28 Subtract line 27 from line 26	
29 Real property and marketable securities at fair market value	
30 Adjusted total assets (add lines 28 and 29)	
31 Total liabilities	

Who Must File This Form

Parent corporations who have more than one subsidiary must use Form CT-3-A/B to detail the subsidiaries' individual computations. If the parent corporation has more than six subsidiaries, use as many additional Form CT-3-A/B's as necessary.

Instructions

Line numbers and text for Form CT-3-A/B correspond to the line numbers of Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*. Note that certain lines are not included on Form CT-3-A/B because subsidiary information is not required for these lines. For line instructions refer to the corresponding line instructions in Form CT-3-A-I, *Instructions for Form CT-3-A, CT-3-A/ATT and CT-3-A/B*.

Enter the amounts shown in the *Total* column on the corresponding line on Form CT-3-A, column B (*Total Subsidiaries*).

Attach all CT-3-A/B forms to Form CT-3-A.

Please note that for purposes of all combined returns and attachments, the corporation responsible for filing Form CT-3-A shall be designated the *parent*. The other corporations included in the combined return shall be designated subsidiaries.

Form CT-3-A/B Exception: A computer printout that replicates all the information requested on Form CT-3-A/B may be substituted for the actual form. The printout may be reduced to fit on an $8\frac{1}{2}$ by 11 inch sheet of paper. This exception applies to Form CT-3-A/B only. It does not apply to Form CT-3-A, or any other corporation tax form.

	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
	EIN	EIN	EIN	EIN	
1					1
2					2
3					3
4a					4a
4b					4b
5a					5a
5b					5b
6					6
7					7
8					8
10					10
11					11
12					12
14					14
15					15
23					23

26		26	
27		27	
28		28	
29		29	
30		30	
31		31	

age za CI-3-A/B (1990)		
Name	Employer identification number	r
	Subsidiary	Subsidiary
	EIN	EIN
Computation of Minimum Taxable Income Base and Tax		
Adjustments (see instructions)		
43 Depreciation of tangible property placed in service after 1986 (see instructions)		
44 Amortization of mining exploration and development costs paid or incurred		
after 1986		
45 Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)		
46 Basis adjustments in determining gain or loss from sale or exchange		
of property		
47 Long term contracts entered into after 2/28/86		
48 Installment sales of certain property		
49 Merchant marine capital construction funds		
50 Passive activity loss (closely held and personal service corporations only)		
Fox Droforonce Home (continue)		
Tax Preference Items (see instructions)		
52 Depletion		
53 Appreciated property charitable deduction		
54 Intangible drilling costs		
Computation of Combined Business Allocation Percentage for Aviation Computation of Combined Business Allocation Percentage for Aviation Computation New York aircraft arrivals and departures (revenue flights only)		ain Foreign Airlines
121 Total aircraft arrivals and departures (revenue flights only)		
123 New York revenue tons handled		
124 Total revenue tons handled		
126 New York originating revenue		
127 Total originating revenue		
Commission of Combined Distinger Allegation Person (and		
Computation of Combined Business Allocation Percentage		
Average value of (see instructions)		
131 New York real estate owned		
132 Total real estate owned		
133 New York real estate rented		
134 Total real estate rented		
135 New York inventories owned		
136 Total inventories owned		
137 New York tangible personal property owned		
138 Total tangible personal property owned		
139 New York tangible personal property rented		
140 Intal tandine nersonal property repter		
140 Total tangible personal property rented141 Total New York property (add lines 131, 133, 135, 137 and 139)		

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		iolai
1				<u> </u>	
43				43	
44				44	
45				45	
45				45	
46				46	
47				47	
48				48	
49				49	
50				50	
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52 53				52 53	
54				54	
51				34	
20				120	
21				121	
23				123	
24				124	
26 27				126 127	
27				127	
1				1	
31				131	
32 33				132 133	
34				134	
35				135	
36				136	
37				137	
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38 39				139	
38					

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lame	Employer identification number	er I I I I
	Subsidion	Subsidiany
	Subsidiary	Subsidiary
omputation of Combined Business Allocation Percentage (continue)		
eceipts in the regular course of business from:	iueuj	
44 Sales of tangible personal property shipped to points within New York State		
45 Total sales of tangible personal property		
46 New York services performed		
47 Total services performed		
48 New York rentals of property		
49 Total rentals of property		
50 New York royalties		
52 Other New York business receipts		
53 Total other business receipts		
54 Total New York receipts (add lines 144, 146, 148, 150 and 152)		
55 Total receipts everywhere (add lines 144, 146, 147, 149, 151 and 152)		
, στοιαι τουσίμιο σνότ ywnioro (auu iiiies 145, 147, 148, 151 aliu 153)		
58 New York wages and other compensation of employees except general		
executive officers		
59 Total wages and other compensation of employees except general		
executive officers	<u> </u>	L
ombined Alternative Business Allocation Percentage for M	inimum Taxable	Income Base
verage value of (see instructions)		
New York real estate owned		
4 Total real estate owned		
55 New York real estate rented		
66 Total real estate rented		
67 New York inventories owned		
68 Total inventories owned		
69 New York tangible personal property owned		
70 Total tangible personal property owned		
71 New York tangible personal property rented		
72 Total tangible personal property rented		
73 Total New York property (add lines 163, 165, 167, 169 and 171)		
74 Total property everywhere (add lines 164, 166, 168, 170 and 172)		
eceipts in the regular course of business from:		
76 Sales of tangible personal property shipped to points within New York State		
77 Total sales of tangible personal property		
78 New York services performed		
79 Total services performed		
30 New York rentals of property		
31 Total rentals of property		
32 New York royalties		
33 Total royalties		
34 Other New York business receipts		
35 Total other business receipts		
86 Total New York receipts (add lines 176, 178, 180, 182 and 184)		
37 Total receipts everywhere (add lines 177, 179, 181, 183 and 185)		
in total toolipio overywhere lada iiilos 111, 113, 101, 100 alla 100)		
90 New York wages and other compensation of employees except general		
executive officers		
1 Total wages everywhere and other compensation of employees except		
general executive officers		

	Subsidiary	Subsidiary	Subsidiary	Subsidiary	_	Total
	EIN	EIN	EIN	EIN		
144					144	
145					145	
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147					147	
148					148	
149					149	
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104					104	
191					191	

Name	Employer identification numb	er
	Subsidiary	Subsidiary
		-
	EIN	EIN
Computation of Combined Investment Capital and Investment for Information for lines 222 through 226)	restment Allocation Per	centage (see instructions
222 Section 1 - Corporate and Governmental Debt Instruments		
A Average value (see instructions)		
B Liabilities (see instructions)		
C Net average value (subtract line B from line A)		
D Net average value allocated to New York State		
223 Section 2 - Corporate Stock, Stock Rights, Stock Warrants and Stock Options		
A Average value		
B Liabilities.		
C Net average value (subtract line B from line A)		
D Net average value allocated to New York State		
226 Cash (optional)		
Computation of Combined Investment Income for Allo	ocation	
	ocation	
228 Interest income from investment capital listed on line 222 section 1		
228 Interest income from investment capital listed on line 222 section 1 (see instructions)		
228 Interest income from investment capital listed on line 222 section 1 (see instructions)		
228 Interest income from investment capital listed on line 222 section 1 (see instructions). 229 Interest income from bank accounts. 230 All other interest income from investment capital.		
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228 Interest income from investment capital listed on line 222 section 1 (see instructions). 229 Interest income from bank accounts. 230 All other interest income from investment capital. 231 Dividend income from investment capital. 232 Net capital gain (or loss) from investment capital. 233 Investment income other than interest, dividends, capital gains or capital losses. 235 Interest deductions directly attributable to investment capital. 236 Non-interest deductions indirectly attributable to investment capital. 237 Interest deductions indirectly attributable to investment capital. 238 Non-interest deductions indirectly attributable to investment capital. 239 Non-interest deductions indirectly attributable to investment capital. 240 Interest from combined subsidiary capital (attach list). 241 Interest from combined subsidiary capital (attach list). 242 Interest from combined subsidiary capital (see instructions; attach list). 243 Dividends from combined subsidiary capital (see instructions; attach list). 244 Capital gains from combined subsidiary capital (see instructions; attach list). Computation and Allocation of Combined Subsidiary Capital Bathrough 249) Include all corporations (except a DISC) in which you capital Average value.	se and Tax (see instructions to bown more than 50% of the voti	for information for lines 246
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CT-3-A/B (1996) Page 4	b
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Subsidiary	Subsidiary	Subsidiary	Subsidiary		
					Total
EIN	EIN	EIN	EIN		
2				222	
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3 C				B C	
				D	
			-		
3				223	
A				A A	
3				В	
				С	
				D	
6				226	
0				220	
8				228	
9				229	
0				230	
1				231	
2				232	
3				233	
5				235	
6				236	
7				237	
8				238	
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				242	
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3				244	
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3				244	
3				244	
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6				246	
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