



**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 8½ 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

Name	Employer identification number
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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) .....		

**Tax Preference Items (see instructions)**

52 Depletion .....		
53 Appreciated property charitable deduction .....		
54 Intangible drilling costs .....		

**Computation of Combined Business Allocation Percentage for Aviation Corporations, Except Certain Foreign Airlines**

120 New York aircraft arrivals and departures (revenue flights only) .....		
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 .....		

**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 Total tangible personal property rented .....		
141 Total New York property (add lines 131, 133, 135, 137 and 139) .....		
142 Total property everywhere (add lines 132, 134, 136, 138 and 140) .....		

Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN	EIN	EIN	EIN	

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142				142

Name	Employer identification number					
	Subsidiary	Subsidiary				
	EIN	EIN				

**Computation of Combined Business Allocation Percentage (continued)**

**Receipts in the regular course of business from:**

144	Sales of tangible personal property shipped to points within New York State.....		
145	Total sales of tangible personal property .....		
146	New York services performed .....		
147	Total services performed .....		
148	New York rentals of property .....		
149	Total rentals of property .....		
150	New York royalties .....		
151	Total royalties .....		
152	Other New York business receipts.....		
153	Total other business receipts .....		
154	Total New York receipts (add lines 144, 146, 148, 150 and 152) .....		
155	Total receipts everywhere(add lines 145, 147, 149, 151 and 153) .....		
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158	New York wages and other compensation of employees except general executive officers .....		
159	Total wages and other compensation of employees except general executive officers .....		

**Combined Alternative Business Allocation Percentage for Minimum Taxable Income Base**

**Average value of (see instructions)**

163	New York real estate owned.....		
164	Total real estate owned .....		
165	New York real estate rented.....		
166	Total real estate rented.....		
167	New York inventories owned .....		
168	Total inventories owned .....		
169	New York tangible personal property owned.....		
170	Total tangible personal property owned.....		
171	New York tangible personal property rented .....		
172	Total tangible personal property rented .....		
173	Total New York property (add lines 163, 165, 167, 169 and 171).....		
174	Total property everywhere (add lines 164, 166, 168, 170 and 172).....		

**Receipts in the regular course of business from:**

176	Sales of tangible personal property shipped to points within New York State.....		
177	Total sales of tangible personal property .....		
178	New York services performed .....		
179	Total services performed .....		
180	New York rentals of property .....		
181	Total rentals of property .....		
182	New York royalties .....		
183	Total royalties .....		
184	Other New York business receipts.....		
185	Total other business receipts .....		
186	Total New York receipts (add lines 176, 178, 180, 182 and 184) .....		
187	Total receipts everywhere (add lines 177, 179, 181, 183 and 185) .....		
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190	New York wages and other compensation of employees except general executive officers .....		
191	Total wages everywhere and other compensation of employees except general executive officers .....		

	Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
	EIN	EIN	EIN	EIN		

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146					146	
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