



CT-3-A/B

New York State Department of Taxation and Finance

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																				
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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
	—
	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

118 New York aircraft arrivals and departures (revenue flights only)		
119 Total aircraft arrivals and departures (revenue flights only)		
121 New York revenue tons handled		
122 Total revenue tons handled		
124 New York originating revenue		
125 Total originating revenue		

Computation of Combined Business Allocation Percentage

Average value of (see instructions)

129 New York real estate owned		
130 Total real estate owned		
131 New York real estate rented		
132 Total real estate rented		
133 New York inventories owned		
134 Total inventories owned		
135 New York tangible personal property owned		
136 Total tangible personal property owned		
137 New York tangible personal property rented		
138 Total tangible personal property rented		
139 Total New York property (add lines 129, 131, 133, 135 and 137)		
140 Total property everywhere (add lines 130, 132, 134, 136 and 138)		

	Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
	EIN	EIN	EIN	EIN		

43					43	
44					44	
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140					140	

Name	Employer identification number _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _
Subsidiary	Subsidiary
EIN	EIN

Computation of Combined Business Allocation Percentage (continued)

Receipts in the regular course of business from:

142 Sales of tangible personal property shipped to points within New York State. . . .		
143 Total sales of tangible personal property		
144 New York services performed		
145 Total services performed		
146 New York rentals of property		
147 Total rentals of property		
148 New York royalties		
149 Total royalties		
150 Other New York business receipts		
151 Total other business receipts		
152 Total New York receipts (add lines 142, 144, 146, 148 and 150)		
153 Total receipts everywhere (add lines 143, 145, 147, 149 and 151)		
156 New York wages and other compensation of employees except general executive officers		
157 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)

161 New York real estate owned		
162 Total real estate owned		
163 New York real estate rented		
164 Total real estate rented		
165 New York inventories owned		
166 Total inventories owned		
167 New York tangible personal property owned		
168 Total tangible personal property owned		
169 New York tangible personal property rented		
170 Total tangible personal property rented		
171 Total New York property (add lines 161, 163, 165, 167 and 169)		
172 Total property everywhere (add lines 162, 164, 166, 168 and 170)		

Receipts in the regular course of business from:

174 Sales of tangible personal property shipped to points within New York State. . . .		
175 Total sales of tangible personal property		
176 New York services performed		
177 Total services performed		
178 New York rentals of property		
179 Total rentals of property		
180 New York royalties		
181 Total royalties		
182 Other New York business receipts		
183 Total other business receipts		
184 Total New York receipts (add lines 174 176, 178, 180 and 182)		
185 Total receipts everywhere (add lines 175, 177, 179, 181 and 183)		
188 New York wages and other compensation of employees except general executive officers		
189 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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Name	Employer identification number
	Subsidiary
	Subsidiary
	EIN
	EIN

Computation of Combined Investment Capital and Investment Allocation Percentage *(see instructions for information for lines 220 through 224)*

220 Section 1 - Corporate and Governmental Debt Instruments		
A Average value <i>(see instructions)</i>		
B Liabilities <i>(see instructions)</i>		
C Net average value <i>(subtract line B from line A)</i>		
D Net average value allocated to New York State		
221 Section 2 - Corporate Stock, Stock Rights, Stock Warrants and Stock Options		
A Average value		
B Liabilities		
C Net average value <i>(subtract line B from line A)</i>		
D Net average value allocated to New York State		
224 Cash (optional)		

Computation of Combined Investment Income for Allocation

226 Interest income from investment capital listed on line 220 section 1 <i>(see instructions)</i>		
227 Interest income from bank accounts		
228 All other interest income from investment capital		
229 Dividend income from investment capital		
230 Net capital gain (or loss) from investment capital		
231 Investment income other than interest, dividends, capital gains or capital losses		
232 Total investment income <i>(add lines 226 through 231)</i>		
233 Interest deductions directly attributable to investment capital		
234 Non-interest deductions directly attributable to investment capital		
235 Interest deductions indirectly attributable to investment capital		
236 Non-interest deductions indirectly attributable to investment capital		

Computation Income from Combined Subsidiary Capital *(see instructions for completing this section)*

240 Interest from combined subsidiary capital <i>(attach list)</i>		
241 Dividends from combined subsidiary capital <i>(attach list)</i>		
242 Capital gains from combined subsidiary capital <i>(see instructions; attach list)</i>		

Computation and Allocation of Combined Subsidiary Capital Base and Tax *(see instructions for information for lines 244 through 247)* Include all corporations (except a DISC) in which you own more than 50% of the voting stock.

244 Average value		
245 Liabilities		
246 Net average value		
247 Net average value allocated to New York State		

	Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
	EIN	EIN	EIN	EIN		
220					220	
A					A	
B					B	
C					C	
D					D	
221					221	
A					A	
B					B	
C					C	
D					D	
224					224	

226					226	
227					227	
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