

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	
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		

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43					43	
44					44	
45					45	
46					46	
47					47	
48					48	
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52					52	
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118					118	
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129					129	
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133					133	
134					134	
135					135	
136					136	
137					137	
138					138	
139					139	
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.		

Computation of Combined Business Allocation Percentage for Trucking and Railroad Corporations (use the combined totals when dividing)

161 New York revenue miles.		
162 Total revenue miles		

Combined Alternative Business Allocation Percentage for Minimum Taxable Income Base

Average value of (see instructions)

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

Receipts in the regular course of business from:

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

Subsidiary		Subsidiary		Subsidiary		Subsidiary		Total
EIN		EIN		EIN		EIN		

142						142		
143						143		
144						144		
145						145		
146						146		
147						147		
148						148		
149						149		
150						150		
151						151		
152						152		
153						153		
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177						177		
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181						181		
182						182		
183						183		
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185						185		
186						186		
187						187		
188						188		
191						191		
192						192		

Name	Employer identification number				
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center;">Subsidiary</td> <td style="width:50%; text-align: center;">Subsidiary</td> </tr> <tr> <td style="width:50%; text-align: center;">EIN</td> <td style="width:50%; text-align: center;">EIN</td> </tr> </table>	Subsidiary	Subsidiary	EIN	EIN
Subsidiary	Subsidiary				
EIN	EIN				

Computation of Combined Investment Capital and Investment Allocation Percentage *(see instructions for information for lines 223 through 227)*

223 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.....		
224 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.....		
227 Cash (optional)		

Computation of Combined Investment Income for Allocation

229 Interest income from investment capital listed on line 223 Section 1 <i>(see instructions)</i>		
230 Interest income from bank accounts.....		
231 All other interest income from investment capital		
232 Dividend income from investment capital		
233 Net capital gain (or loss) from investment capital		
234 Investment income other than interest, dividends, capital gains or capital losses		
235 Total investment income <i>(add lines 229 through 234)</i>		
236 Interest deductions directly attributable to investment capital.....		
237 Non-interest deductions directly attributable to investment capital		
238 Interest deductions indirectly attributable to investment capital		
239 Non-interest deductions indirectly attributable to investment capital		

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

243 Interest from combined subsidiary capital <i>(attach list)</i>		
244 Dividends from combined subsidiary capital <i>(attach list)</i>		
245 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 247 through 250)* Include all corporations (except a DISC) in which you own more than 50% of the voting stock.

247 Average value.....		
248 Liabilities.....		
249 Net average value		
250 Net average value allocated to New York State.....		

	Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
	EIN	EIN	EIN	EIN		
223					223	
A					A	
B					B	
C					C	
D					D	
224					224	
A					A	
B					B	
C					C	
D					D	
227					227	

229					229	
230					230	
231					231	
232					232	
233					233	
234					234	
235					235	
236					236	
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238					238	
239					239	

243					243	
244					244	
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248					248	
249					249	
250					250	