



CT-3-A/C

New York State Department of Taxation and Finance

Report by a Corporation Included in a Combined Franchise Tax Return

Tax Law — Article 9-A

1998 calendar-yr. filers, check box
Other filers enter tax period:

beginning	
ending	

Employer identification number		File number	For office use only	
Mailing name and address	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name) and address c/o		State or country of incorporation	
	Number and street or PO box		Date of incorporation	
	City	State	ZIP code	Foreign corporations: date began business in NYS
If address above is new, check box (see instructions) <input type="checkbox"/>		If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95 (see instructions). If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.		Business telephone number ()
Business activity code number (from federal return; see instructions)		<input type="checkbox"/> NAICS <input type="checkbox"/> Other		Principal business activity

Combined parent's corporation name

Combined parent's employer identification number

Metropolitan Transportation Business Tax (MTA Surcharge)

During the tax year did you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? Yes No

Gross payroll	Total receipts	Average value of gross assets
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1 Fixed dollar minimum tax (only for the corporation filing this form; see instructions)

2 Corporations organized outside New York State, complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no par shares	Value
	\$		\$

Composition of Prepayments

Member's prepayments to be credited and included in Form CT-3-A, General Business Corporation Combined Franchise Tax Return, and Form CT-3M/4M, General Business Corporation MTA Surcharge Return.

	Franchise Tax				MTA Surcharge			
		Date Paid	Amount		Date Paid	Amount		
3 Mandatory first installment...	3			3				
4 CT-400 installments	4	(1)		4	(1)			
		(2)			(2)			
		(3)			(3)			
5 Payment with extension	5			5				
6 Credit from prior years (see instructions)	6			6				
7 Add amount columns (enter here and include on line 107 of Form CT-3-A)	7			(enter here and include on line 51 of Form CT-3M/4M)	7			

Certification. Under penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of elected officer or authorized person		Official title	Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)		ID number
	Address		Signature of individual preparing this return

Attach this report to the parent corporation's Form CT-3-A.

NYS CORPORATION TAX PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909

Instructions

The CT-3-A/C is an individual certification that must be filed by each member of the New York State combined group except:

- A. the corporation, designated the parent, that is responsible for filing Form CT-3-A; and
- B. a foreign corporation that is not taxable in New York State.

Form CT-3-A/C is required to be filed annually and must be attached to the parent corporation's Form CT-3-A.

Reporting Period

If you are a calendar year filer, check the box in the upper right corner on the front of the form.

Business Activity Code Number

Enter the business activity code number from your federal return. Please check the appropriate box for the type of code you are using. Check the box marked *NAICS* if you use the North American Industry Classification System. If you have entered a Principal Industrial Activity (PIA) or Standard Industrial Classification (SIC) code, check the box marked *Other*.

If you are a fiscal year filer, complete the beginning and ending tax period boxes in the upper right corner on the front of the form.

Fixed Dollar Minimum Tax

Each corporation (except those mentioned in A and B above) must compute its own fixed dollar minimum tax on this form. Enter this tax on line 1 of this form.

Do not pay the tax with this form. Enter the fixed dollar minimum tax on line 1 of this form and also include on Form CT-3-A, line 83a or line 83b, whichever is applicable.

The fixed dollar minimum tax is computed as follows:

For a corporation with a gross payroll of:	The fixed dollar minimum tax is:
\$6,250,000 or more	\$1,500
Less than \$6,250,000 but more than \$1,000,000	\$425
\$1,000,000 or less	\$325*
Gross payroll, total receipts and average value of gross assets are each \$1,000 or less	\$800

See Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT and CT-3-A/B*, line 74 instructions for computation of fixed dollar minimum tax.

Enter your gross payroll, total receipts and gross assets in the appropriate boxes on line 1.

* For tax periods beginning on or after July 1, 1998, if the corporation has gross payroll of less than \$250,000, the fixed dollar minimum tax is only \$100 instead of \$325. The other fixed dollar minimum tax rates remain the same.

Composition of Prepayments

Complete this schedule only if the corporation filing this Form CT-3-A/C made separate payments or has separate credits.

Line 6 — Include franchise tax payments credited from prior years in the *Franchise Tax* column and MTA surcharge payments credited from prior years in the *MTA Surcharge* column.

Line 7 — The total of the *Franchise Tax* column will be carried to line 107 of Form CT-3-A. The total of the *MTA Surcharge* column will be carried to line 49 of Form CT-3M/4M, filed by the parent.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 9, 9-A, 13, 19, 27, 32, 33, and 33-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer corporate tax liabilities under the Tax Law, for certain tax refund offsets, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.