



CT-3-S-A/B

New York State Department of Taxation and Finance

**Combined Group Detail Spreadsheet
Attachment to Form CT-3-S-A
New York S Corporation
Combined Franchise Tax Return**

Name of the payer corporation of the combined group	Payer corporation employer identification number										
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 20px;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>										

Attach to Form CT-3-S-A, New York S Corporation Combined Franchise Tax Return.

Computation of Combined Entire Net Income Base Tax	Member	Member	
	EIN	EIN	
1 Federal taxable income before net operating loss and special deductions			1
2 Interest on federal, state, municipal and other obligations not included on line 1			2
3a Interest deductions directly attributable to subsidiary capital			3a
3b Non-interest deductions directly attributable to subsidiary capital			3b
4a Interest deductions indirectly attributable to subsidiary capital			4a
4b Non-interest deductions indirectly attributable to subsidiary capital			4b
5 New York State, other state and local taxes deducted on your federal return (see instructions)			5
6 ACRS/MACRS deduction used in the computation of line 1 (attach Form CT-399)			6
7 Other additions (attach list; see instructions)			7
10 50% of dividends from nonsubsidiary corporations (see instructions)			10
11 Foreign dividends gross-up not included on lines 9 and 10			11
13 Allowable New York depreciation (attach Form CT-399)			13
14 Other subtractions (attach list; see instructions)			14

Computation of Combined Capital Base and Combined Group Issuer's Allocation Percentage (Use average values and enter whole dollars for lines 22 through 28)			
22 Total assets from federal return			22
23 Real property and marketable securities included on line 22			23
24 Subtract line 23 from line 22			24
25 Real property and marketable securities at fair market value			25
26 Adjusted total assets (add lines 24 and 25)			26
27 Total liabilities			27
28 Total capital			28

Who Must File This Form

Combined groups that have more than two members must use Form CT-3-S-A/B to detail the computations of the members (other than the payer corporation). Use as many additional Forms CT-3-S-A/B as necessary to list these members.

Instructions

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

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

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

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

Form CT-3-S-A/B exception: A computer printout that replicates all the information requested on Form CT-3-S-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-S-A/B only. It does not apply to Form CT-3-S-A, or any other corporation tax form.

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
1					1	
2					2	
3a					3a	
3b					3b	
4a					4a	
4b					4b	
5					5	
6					6	
7					7	
10					10	
11					11	
13					13	
14					14	

						Total
22					22	
23					23	
24					24	
25					25	
26					26	
27					27	
28					28	

Payer corporation name	Employer identification number
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Computation of Combined Business Allocation Percentage for Aviation Corporations	Member	Member	
	EIN	EIN	
77 New York aircraft arrivals and departures (revenue flights only)			77
78 Total aircraft arrivals and departures (revenue flights only)			78
79 New York percentage (divide line 77 by line 78)		%	% 79
80 New York revenue tons handled			80
81 Total revenue tons handled			81
82 New York percentage (divide line 80 by line 81)		%	% 82
83 New York originating revenue			83
84 Total originating revenue			84
85 New York percentage (divide line 83 by line 84)		%	% 85
86 Total New York percentage (add lines 79, 82, and 85)		%	% 86
87 New York business allocation percentage (divide line 86 by three or the number of factors) ..		%	% 87

Computation of Combined Business Allocation Percentage for Railroad and Trucking Corporations			
88 Revenue miles in New York State			88
89 Revenue miles everywhere			89
90 Combined NYS business allocation percentage for railroad and trucking corporations (divide line 88 by line 89)		%	% 90

Computation of Combined Business Allocation Percentage for General Business Corporations			
Average value of (see instructions)			
91 New York real estate owned			91
92 Total real estate owned			92
93 New York real estate rented			93
94 Total real estate rented			94
95 New York inventories owned			95
96 Total inventories owned			96
97 New York tangible personal property owned			97
98 Total tangible personal property owned			98
99 New York tangible personal property rented			99
100 Total tangible personal property rented			100
101 Total New York property (add lines 91, 93, 95, 97, and 99)			101
102 Total property everywhere (add lines 92, 94, 96, 98, and 100)			102
103 New York property factor (divide line 101 by line 102)		%	% 103

Receipts in the regular course of business from:			
104 Sales of tangible personal property shipped to points within New York State ...			104
105 Total sales of tangible personal property			105
106 New York services performed			106
107 Total services performed			107
108 New York rentals of property			108
109 Total rentals of property			109
110 New York royalties			110
111 Total royalties			111
112 Other New York business receipts			112
113 Total other business receipts			113
114 Total New York receipts (add lines 104, 106, 108, 110, and 112)			114
115 Total receipts everywhere (add lines 105, 107, 109, 111, and 113)			115
116 New York receipts factor (divide line 114 by line 115)		%	% 116
117 New York wages and other compensation of employees except general executive officers			117
118 Total wages and other compensation of employees except general executive officers			118
119 New York payroll factor (divide line 117 by line 118)		%	% 119
120 Total New York factors (add percentages on line 103, 116, and 119)		%	% 120
121 New York business allocation percentage (divide line 120 by three or the number of factors) ...		%	% 121

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
77					77	
78					78	
79	%	%	%	%	79	
80					80	
81					81	
82	%	%	%	%	82	
83					83	
84					84	
85	%	%	%	%	85	
86	%	%	%	%	86	
87	%	%	%	%	87	

						Total
88					88	
89					89	
90	%	%	%	%	90	

						Total
91					91	
92					92	
93					93	
94					94	
95					95	
96					96	
97					97	
98					98	
99					99	
100					100	
101					101	
102					102	
103	%	%	%	%	103	

104					104	
105					105	
106					106	
107					107	
108					108	
109					109	
110					110	
111					111	
112					112	
113					113	
114					114	
115					115	
116	%	%	%	%	116	
117					117	
118					118	
119	%	%	%	%	119	
120	%	%	%	%	120	
121	%	%	%	%	121	

Payer corporation name	Employer identification number
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	Member	Member	
	EIN	EIN	
Computation of Combined Investment Capital and Investment Allocation Percentage <i>(see instructions for information for lines 122 through 126)</i>			
122 Section 1 - Corporate and Governmental Debt Instruments			122
A Average value <i>(see instructions)</i>			A
B Liabilities <i>(see instructions)</i>			B
C Net average value <i>(subtract line B from line A)</i>			C
D Net average value allocated to New York State			D
123 Section 2 - Corporate Stock, Stock Rights, Stock Warrants and Stock Options			123
A Average value			A
B Liabilities			B
C Net average value <i>(subtract line B from line A)</i>			C
D Net average value allocated to New York State			D
124 Total Section 1 and Section 2			124
A Average value <i>(add lines 122A and 123A)</i>			A
B Liabilities <i>(add lines 122B and 123B)</i>			B
C Net average value <i>(add lines 122C and 123C)</i>			C
D Net average value allocated to New York State <i>(add lines 122D and 123D)</i>			D
125 Investment Allocation Percentage <i>(divide line 124D by line 124C)</i>	%	%	125
126 Cash (optional)			126

Computation of Combined Investment Income for Allocation			
128 Interest income from investment capital listed on line 122 section 1 <i>(see instructions)</i>			128
129 Interest income from bank accounts			129
130 All other interest income from investment capital			130
131 Dividend income from investment capital			131
132 Net capital gain (or loss) from investment capital			132
133 Investment income other than interest, dividends, capital gains or capital losses			133
134 Total investment income <i>(add lines 128 through 133)</i>			134
135 Interest deductions directly attributable to investment capital			135
136 Non-interest deductions directly attributable to investment capital			136
137 Interest deductions indirectly attributable to investment capital			137
138 Non-interest deductions indirectly attributable to investment capital			138

Computation of Income from Combined Subsidiary Capital <i>(see instructions for completing this section)</i>			
142 Interest from combined subsidiary capital <i>(attach list)</i>			142
143 Dividends from combined subsidiary capital <i>(attach list)</i>			143
144 Capital gains from combined subsidiary capital <i>(see instructions; attach list)</i>			144

Computation and Allocation of Combined Subsidiary Capital Base <i>(see instructions for lines 146 through 149) Include all corporations (except a DISC) in which you own more than 50% of the voting stock.</i>			
146 Average value of subsidiary capital			146
147 Liabilities			147
148 Net average value			148
149 Net average value allocated to New York State			149

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
122					122	
A					A	
B					B	
C					C	
D					D	
123					123	
A					A	
B					B	
C					C	
D					D	
124					124	
A					A	
B					B	
C					C	
D					D	
125	%	%	%	%	125	
126					126	

						Total
128					128	
129					129	
130					130	
131					131	
132					132	
133					133	
134					134	
135					135	
136					136	
137					137	
138					138	

						Total
142					142	
143					143	
144					144	

						Total
146					146	
147					147	
148					148	
149					149	