



**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
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**To complete this form, see instructions on the next page.**

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

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

<b>Computation of combined capital base and combined group issuer's allocation percentage</b> (Use average values and enter whole dollars for lines 22 through 28)			
22 Total assets from federal return .....			<b>22</b>
23 Real property and marketable securities included on line 22 .....			<b>23</b>
24 Subtract line 23 from line 22 .....			<b>24</b>
25 Real property and marketable securities at fair market value .....			<b>25</b>
26 Adjusted total assets (add lines 24 and 25) .....			<b>26</b>
27 Total liabilities .....			<b>27</b>
28 Total capital (subtract line 27 from line 26) .....			<b>28</b>

**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: If you wish you may substitute a computer printout that replicates all the information requested on Form CT-3-S-A/B. You may reduce the printout 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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<b>Computation of combined business allocation percentage for aviation corporations</b>	Member		
	EIN	EIN	
77 New York aircraft arrivals and departures (revenue flights only) .....			<b>77</b>
78 Total aircraft arrivals and departures (revenue flights only) .....			<b>78</b>
79 New York percentage (divide line 77 by line 78) .....	%	%	<b>79</b>
80 New York revenue tons handled .....			<b>80</b>
81 Total revenue tons handled .....			<b>81</b>
82 New York percentage (divide line 80 by line 81) .....	%	%	<b>82</b>
83 New York originating revenue .....			<b>83</b>
84 Total originating revenue .....			<b>84</b>
85 New York percentage (divide line 83 by line 84) .....	%	%	<b>85</b>
86 Total New York percentage (add lines 79, 82, and 85) .....	%	%	<b>86</b>
87 New York business allocation percentage (divide line 86 by three or the number of factors) ...	%	%	<b>87</b>

<b>Computation of combined business allocation percentage for railroad and trucking corporations</b>		
88 Revenue miles in New York State .....		<b>88</b>
89 Revenue miles everywhere .....		<b>89</b>
90 NYS business allocation percentage for railroad and trucking corporations (divide line 88 by line 89) .....	%	% <b>90</b>

<b>Computation of combined business allocation percentage for general business corporations</b>		
<b>Average value of (see instructions)</b>		
91 New York real estate owned .....		<b>91</b>
92 Total real estate owned .....		<b>92</b>
93 New York real estate rented .....		<b>93</b>
94 Total real estate rented .....		<b>94</b>
95 New York inventories owned .....		<b>95</b>
96 Total inventories owned .....		<b>96</b>
97 New York tangible personal property owned .....		<b>97</b>
98 Total tangible personal property owned .....		<b>98</b>
99 New York tangible personal property rented .....		<b>99</b>
100 Total tangible personal property rented .....		<b>100</b>
101 Total New York property (add lines 91, 93, 95, 97, and 99) .....		<b>101</b>
102 Total property everywhere (add lines 92, 94, 96, 98, and 100) .....		<b>102</b>
103 New York property factor (divide line 101 by line 102) .....	%	% <b>103</b>
<b>Receipts in the regular course of business from:</b>		
104 Sales of tangible personal property shipped to points within New York State .....		<b>104</b>
105 Total sales of tangible personal property .....		<b>105</b>
106 New York services performed .....		<b>106</b>
107 Total services performed .....		<b>107</b>
108 New York rentals of property .....		<b>108</b>
109 Total rentals of property .....		<b>109</b>
110 New York royalties .....		<b>110</b>
111 Total royalties .....		<b>111</b>
112 Other New York business receipts .....		<b>112</b>
113 Total other business receipts .....		<b>113</b>
114 Total New York receipts (add lines 104, 106, 108, 110, and 112) .....		<b>114</b>
115 Total receipts everywhere (add lines 105, 107, 109, 111, and 113) .....		<b>115</b>
116 New York receipts factor (divide line 114 by line 115) .....	%	% <b>116</b>
117 New York wages and other compensation of employees except general executive officers ..		<b>117</b>
118 Total wages and other compensation of employees except general executive officers ....		<b>118</b>
119 New York payroll factor (divide line 117 by line 118) .....	%	% <b>119</b>
120 Total New York factors (add percentages on line 103, 116, and 119) .....	%	% <b>120</b>
121 New York business allocation percentage (divide line 120 by three or the number of factors) ....	%	% <b>121</b>

	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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<b>Computation of combined investment capital and investment allocation percentage</b> <i>(see instructions for information for lines 122 through 126)</i>	Member	Member	
	EIN	EIN	
<b>122</b> Section 1 - Corporate and Governmental Debt Instruments .....			<b>122</b>
<b>A</b> Average value <i>(see instructions)</i> .....			<b>A</b>
<b>B</b> Liabilities <i>(see instructions)</i> .....			<b>B</b>
<b>C</b> Net average value <i>(subtract line B from line A)</i> .....			<b>C</b>
<b>D</b> Net average value allocated to New York State .....			<b>D</b>
<b>123</b> Section 2 - Corporate stock, stock rights, stock warrants and stock options .....			<b>123</b>
<b>A</b> Average value .....			<b>A</b>
<b>B</b> Liabilities .....			<b>B</b>
<b>C</b> Net average value <i>(subtract line B from line A)</i> .....			<b>C</b>
<b>D</b> Net average value allocated to New York State .....			<b>D</b>
<b>124</b> Total Section 1 and Section 2 .....			<b>124</b>
<b>A</b> Average value <i>(add lines 122A and 123A)</i> .....			<b>A</b>
<b>B</b> Liabilities <i>(add lines 122B and 123B)</i> .....			<b>B</b>
<b>C</b> Net average value <i>(add lines 122C and 123C)</i> .....			<b>C</b>
<b>D</b> Net average value allocated to New York State <i>(add lines 122D and 123D)</i> .....			<b>D</b>
<b>125</b> Investment allocation percentage <i>(divide line 124D by line 124C)</i> .....	%	%	<b>125</b>
<b>126</b> Cash (optional) .....			<b>126</b>

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

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

<b>Computation and allocation of combined subsidiary capital base</b> <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>			
<b>146</b> Average value of subsidiary capital .....			<b>146</b>
<b>147</b> Liabilities .....			<b>147</b>
<b>148</b> Net average value .....			<b>148</b>
<b>149</b> Net average value allocated to New York State .....			<b>149</b>

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
<b>122</b>					<b>122</b>	
<b>A</b>					<b>A</b>	
<b>B</b>					<b>B</b>	
<b>C</b>					<b>C</b>	
<b>D</b>					<b>D</b>	
<b>123</b>					<b>123</b>	
<b>A</b>					<b>A</b>	
<b>B</b>					<b>B</b>	
<b>C</b>					<b>C</b>	
<b>D</b>					<b>D</b>	
<b>124</b>					<b>124</b>	
<b>A</b>					<b>A</b>	
<b>B</b>					<b>B</b>	
<b>C</b>					<b>C</b>	
<b>D</b>					<b>D</b>	
<b>125</b>	%	%	%	%	<b>125</b>	
<b>126</b>					<b>126</b>	

						Total
<b>128</b>					<b>128</b>	
<b>129</b>					<b>129</b>	
<b>130</b>					<b>130</b>	
<b>131</b>					<b>131</b>	
<b>132</b>					<b>132</b>	
<b>133</b>					<b>133</b>	
<b>134</b>					<b>134</b>	
<b>135</b>					<b>135</b>	
<b>136</b>					<b>136</b>	
<b>137</b>					<b>137</b>	
<b>138</b>					<b>138</b>	

						Total
<b>142</b>					<b>142</b>	
<b>143</b>					<b>143</b>	
<b>144</b>					<b>144</b>	

						Total
<b>146</b>					<b>146</b>	
<b>147</b>					<b>147</b>	
<b>148</b>					<b>148</b>	
<b>149</b>					<b>149</b>	