



**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 and other state and local taxes deducted on your federal return (see instructions) .....		
7 ACRS/MACRS deduction used in the computation of line 1 (see instructions) .....		
8 Other additions (attach list; see instructions) .....		
11 50% of dividends from nonsubsidiary corporations (see instructions) .....		
12 Foreign dividends gross-up not included on lines 11 and 243 .....		
14 Allowable New York depreciation (see instructions) .....		
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: If you wish, you may substitute a computer printout that replicates all the information requested on Form CT-3-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-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
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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	
45				45	
46				46	
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139				139	
140				140	



	Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
	EIN	EIN	EIN	EIN		

142					142	
143					143	
144					144	
145					145	
146					146	
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192					192	

Name	Employer identification number	
	Subsidiary	Subsidiary
	EIN	EIN

**Computation of combined investment capital and investment allocation percentage** *(see instructions for information for lines 222 through 226)*

<b>222</b> Section 1 - Corporate and governmental debt instruments .....		
<b>A</b> Average value <i>(see instructions)</i> .....		
<b>B</b> Liabilities <i>(see instructions)</i> .....		
<b>C</b> Net average value <i>(subtract line B from line A)</i> .....		
<b>D</b> Net average value allocated to New York State .....		
<b>223</b> Section 2 - Corporate stock, stock rights, stock warrants and stock options .....		
<b>A</b> Average value .....		
<b>B</b> Liabilities .....		
<b>C</b> Net average value <i>(subtract line B from line A)</i> .....		
<b>D</b> Net average value allocated to New York State .....		
<b>226</b> Cash (optional) .....		

**Computation of combined investment income for allocation**

<b>228</b> Interest income from investment capital listed on line 222 Section 1 <i>(see instructions)</i> .....		
<b>229</b> Interest income from bank accounts .....		
<b>230</b> All other interest income from investment capital .....		
<b>231</b> Dividend income from investment capital .....		
<b>232</b> Net capital gain (or loss) from investment capital .....		
<b>233</b> Investment income other than interest, dividends, capital gains or capital losses .....		
<b>234</b> Total investment income <i>(add lines 228 through 233)</i> .....		
<b>235</b> Interest deductions directly attributable to investment capital .....		
<b>236</b> Non-interest deductions directly attributable to investment capital .....		
<b>237</b> Interest deductions indirectly attributable to investment capital .....		
<b>238</b> Non-interest deductions indirectly attributable to investment capital .....		

**Computation of income from combined subsidiary capital** *(see instructions for completing this section)*

<b>242</b> Interest from combined subsidiary capital <i>(attach list)</i> .....		
<b>243</b> Dividends from combined subsidiary capital <i>(attach list)</i> .....		
<b>244</b> 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 246 through 249)* Include all corporations (except a DISC) in which you own more than 50% of the voting stock. Eliminate the value of subsidiaries included in the combined return on Form CT-3-A, column D, *Intercompany eliminations*.

<b>246</b> Average value .....		
<b>247</b> Liabilities .....		
<b>248</b> Net average value .....		
<b>249</b> Net average value allocated to New York State .....		

	Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
	EIN	EIN	EIN	EIN		
<b>222</b>					<b>222</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>223</b>					<b>223</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>226</b>					<b>226</b>	

<b>228</b>					<b>228</b>	
<b>229</b>					<b>229</b>	
<b>230</b>					<b>230</b>	
<b>231</b>					<b>231</b>	
<b>232</b>					<b>232</b>	
<b>233</b>					<b>233</b>	
<b>234</b>					<b>234</b>	
<b>235</b>					<b>235</b>	
<b>236</b>					<b>236</b>	
<b>237</b>					<b>237</b>	
<b>238</b>					<b>238</b>	

<b>242</b>					<b>242</b>	
<b>243</b>					<b>243</b>	
<b>244</b>					<b>244</b>	

<b>246</b>					<b>246</b>	
<b>247</b>					<b>247</b>	
<b>248</b>					<b>248</b>	
<b>249</b>					<b>249</b>	