



# CT-3-A/C

New York State Department of Taxation and Finance

## Report by a Corporation Included in a Combined Franchise Tax Return

2002 calendar-yr. filers, check box

Other filers, enter tax period:

beginning ending

Tax Law — Article 9-A

Employer identification number		File number				
Mailing name and address	Legal name of corporation		Trade name/DBA			
	Mailing name (if different from legal name above) and address			State or country of incorporation		
	c/o 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 <input type="checkbox"/>		If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See the <i>Need help?</i> section on the back of this form.		Business telephone number ( )		
NAICS business code number (see instructions)		Principal business activity				

For office use only	
Date received	
Audit use	

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 (MCTD)?  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.	
4a Second installment from Form CT-400 ..	4a.		4a.	
4b Third installment from Form CT-400 ....	4b.		4b.	
4c Fourth installment from Form CT-400 ..	4c.		4c.	
5 Payment with extension request	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.		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.



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**Instructions**

The Form 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.

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.

**NAICS business code number**

Enter the six-digit NAICS business activity code number from your federal return.

**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 it 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:	Tax amounts
\$6,250,000 or more	\$ 1,500
Less than \$6,250,000 but more than \$1,000,000	\$ 425
\$1,000,000 or less but more than \$500,000	\$ 325
\$500,000 or less but more than \$250,000	\$ 225*
\$250,000 or less	\$ 100*
However, if the corporation's gross payroll, total receipts and average value of gross assets are each \$1,000 or less	\$ 800

\* Foreign authorized corporations: If the total of your tax and MTA surcharge is less than \$300, you must increase your payment accordingly to satisfy the \$300 maintenance fee requirement.

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 the computation of the fixed dollar minimum tax.

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

**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 51 of Form CT-3M/4M, filed by the parent.

**Privacy notification**

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

**Need help?**



**Telephone assistance** is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

**For business tax information**, call the New York State Business Tax Information Center: 1 800 972-1233

**For general information:** 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)



**Hotline for the hearing and speech impaired:** 1 800 634-2110 from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (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 1 800 225-5829.



**If you need to write**, address your letter to:  
 NYS TAX DEPARTMENT  
 TAXPAYER CONTACT CENTER  
 W A HARRIMAN CAMPUS  
 ALBANY NY 12227