



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

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

- If there is only one member included in the combined return, this form is **not** required.
- If there is more than one member included in the combined return, this form **is** required.

Computation of combined entire net income base	Member	Member	
	EIN	EIN	
1 Federal taxable income before net operating loss and special deductions			1.
2 Interest income on federal, state, municipal, and other obligations not included on line 1			2.
3a Interest deductions directly attributable to subsidiary capital			3a.
3b Noninterest deductions directly attributable to subsidiary capital			3b.
4a Interest deductions indirectly attributable to subsidiary capital			4a.
4b Noninterest deductions indirectly attributable to subsidiary capital			4b.
5 New York State and other state and local taxes deducted on your federal return <i>(see instructions)</i>			5.
6 ACRS/MACRS deduction and the 30%/50% federal special depreciation deduction <i>(see instructions)</i>			6.
7 Other additions <i>(attach list; see instructions)</i>			7.
10 Fifty percent of dividends from nonsubsidiary corporations <i>(see instructions)</i>			10.
11 Foreign dividends gross-up not included on lines 10 and 143			11.
13 Allowable New York depreciation <i>(see instructions)</i>			13.
14 Other subtractions <i>(attach list; see instructions)</i>			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; see instructions)

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 <i>(add lines 24 and 25)</i>			26.
27 Total liabilities			27.
28 Total capital <i>(subtract line 27 from line 26)</i>			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 S corporation responsible for filing Form CT-3-S-A will be designated the *payer*. The other S corporations included in the combined return will 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 other corporation tax forms.

	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.	

22					22.	
23					23.	
24					24.	
25					25.	
26					26.	
27					27.	
28					28.	

Payer corporation name	Employer identification number		
Computation of combined business allocation percentage for aviation corporations	Member	Member	
	EIN	EIN	
77a New York aircraft arrivals and departures (revenue flights only)			77a.
77b Multiply line 77a by 60% (.6)			77b.
78 Total aircraft arrivals and departures (revenue flights only)			78.
79 New York percentage (divide line 77b by line 78)		%	% 79.
80a New York revenue tons handled			80a.
80b Multiply line 80a by 60% (.6)			80b.
81 Total revenue tons handled			81.
82 New York percentage (divide line 80b by line 81)		%	% 82.
83a New York originating revenue			83a.
83b Multiply line 83a by 60% (.6)			83b.
84 Total originating revenue			84.
85 New York percentage (divide line 83b 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 Total revenue miles			89.
90 NYS business allocation percentage (divide line 88 by line 89)		%	% 90.

Computation of combined business allocation percentage for general business corporations			
Average value of property (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 allocated to New York State (see instructions) ..			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.

Wages and other compensation			
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 EIN	Member EIN	Member EIN	Member EIN		Total
77a					77a.	
77b					77b.	
78					78.	
79	%	%	%	%	79.	
80a					80a.	
80b					80b.	
81					81.	
82	%	%	%	%	82.	
83a					83a.	
83b					83b.	
84					84.	
85	%	%	%	%	85.	
86	%	%	%	%	86.	
87	%	%	%	%	87.	

88					88.	
89					89.	
90	%	%	%	%	90.	

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	
Computation of combined investment capital and investment allocation percentage <i>(see instructions for information for lines 122 through 126)</i>		Member	Member
		EIN	EIN
122 Section 1 - Corporate and governmental debt instruments			122.
A Average value <i>(see instructions)</i>			A
B Liabilities directly and indirectly attributable to investment capital <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 <i>(see instructions)</i>			A
B Liabilities directly and indirectly attributable to investment capital <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
124 Total Section 1 and Section 2			124.
A Average value <i>(add lines 122A and 123A)</i>			A
B Liabilities directly and indirectly attributable to investment capital <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 Noninterest deductions directly attributable to investment capital			136.
137 Interest deductions indirectly attributable to investment capital			137.
138 Noninterest deductions indirectly attributable to investment capital			138.

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

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 *(see instructions for lines 146 through 149)* Include all corporations (except a DISC) in which you own more than 50% of the voting stock.

146 Average value of subsidiary capital			146.
147 Liabilities directly or indirectly attributable to subsidiary capital			147.
148 Net average value <i>(subtract line 147 from line 146)</i>			148.
149 Net average value allocated to New York State			149.

	Member EIN	Member EIN	Member EIN	Member EIN		Total
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.

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

142					142.	
143					143.	
144					144.	

146					146.	
147					147.	
148					148.	
149					149.	