



CT-3-A/B

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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 (EIN)

If there is only one subsidiary included in the combined return, this form is not required.

If there is more than one subsidiary included in the combined return, this form is required.

If required, please attach this form to Form CT-3-A, General Business Corporation Combined Franchise Tax Return.

Table with 2 columns: Subsidiary EIN, Subsidiary EIN

Computation of combined entire net income (ENI) base

Table with 4 columns for lines 1-15 and 23, detailing federal taxable income, interest, deductions, and adjustments.

Computation of combined capital base (use average values and enter whole dollars for lines 26 through 31; see instructions)

Table with 4 columns for lines 26-31, detailing total assets, liabilities, and adjusted total assets.

Who must file this form

For all combined returns and attachments, the taxpayer responsible for filing Form CT-3-A is designated as the *parent corporation*. The other corporations included in the combined return are designated *subsidiaries*.

Parent corporations who file a combined return that includes more than one subsidiary must use Form CT-3-A/B to detail the subsidiaries' individual computations. If the combined group has more than six subsidiaries, use as many additional Forms CT-3-A/B 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 Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B*.

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

Attach all Forms CT-3-A/B to Form CT-3-A.

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 and **not** to Form CT-3-A or most other corporation tax forms.

	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	EIN
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Subsidiary	Subsidiary
EIN	EIN

Computation of combined minimum taxable income (MTI) base

Adjustments *(see instructions)*

43 Depreciation of tangible property placed in service after 1986 <i>(see instructions)</i>				
44 Amortization of mining exploration and development costs paid or incurred after 1986				
45 Amortization of circulation expenditures paid or incurred after 1986 <i>(personal holding companies only)</i>				
46 Basis adjustments in determining gain or loss from sale or exchange of property				
47 Long-term contracts entered into after February 28, 1986				
48 Installment sales of certain property				
49 Merchant marine capital construction funds				
50 Passive activity loss <i>(closely held and personal service corporations only)</i>				
Tax preference items <i>(see instructions)</i>				
52 Depletion.....				
53 Appreciated property charitable deduction				
54 Intangible drilling costs.....				

Computation of combined business allocation percentage for aviation corporations

118a New York aircraft arrivals and departures (revenue flights only)				
118b Adjusted New York aircraft arrivals and departures (revenue flights only) <i>(multiply line 118a by 60% (.6))</i>				
119 Total aircraft arrivals and departures (revenue flights only)				
121a New York revenue tons handled.....				
121b Adjusted New York revenue tons handled <i>(multiply line 121a by 60% (.6))</i>				
122 Total revenue tons handled.....				
124a New York originating revenue.....				
124b Adjusted New York originating revenue <i>(multiply line 124a by 60% (.6))</i>				
125 Total originating revenue.....				

Subsidiary		Subsidiary		Subsidiary		Subsidiary			Total
EIN		EIN		EIN		EIN			

43.								43.	
44.								44.	
45.								45.	
46.								46.	
47.								47.	
48.								48.	
49.								49.	
50.								50.	
52.								52.	
53.								53.	
54.								54.	

118a.								118a.	
118b.								118b.	
119.								119.	
121a.								121a.	
121b.								121b.	
122.								122.	
124a.								124a.	
124b.								124b.	
125.								125.	

Name	EIN
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Subsidiary	Subsidiary
EIN	EIN

Computation of combined business allocation percentage

Average value of property *(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 <i>(add lines 129, 131, 133, 135, and 137)</i>				
140 Total property everywhere <i>(add lines 130, 132, 134, 136, and 138)</i>				

Receipts in the regular course of business from:

142 Sales of tangible personal property allocated to New York State				
143 Total sales of tangible personal property.....				
144 New York services performed.....				
145 Total services performed.....				
146 New York rentals of property				
147 Total rentals of property				
148 New York royalties				
149 Total royalties				
150 Other New York business receipts.....				
151 Total other business receipts.....				
152 Total New York receipts <i>(add lines 142, 144, 146, 148, and 150)</i>				
153 Total receipts everywhere <i>(add lines 143, 145, 147, 149, and 151)</i>				

Payroll

156 New York wages and other compensation of employees, except general executive officers.....				
157 Total wages and other compensation of employees, except general executive officers.....				

Computation of combined business allocation percentage for trucking and railroad corporations

161 New York revenue miles		
162 Total revenue miles		

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		

129.						129.	
130.						130.	
131.						131.	
132.						132.	
133.						133.	
134.						134.	
135.						135.	
136.						136.	
137.						137.	
138.						138.	
139.						139.	
140.						140.	

142.						142.	
143.						143.	
144.						144.	
145.						145.	
146.						146.	
147.						147.	
148.						148.	
149.						149.	
150.						150.	
151.						151.	
152.						152.	
153.						153.	

156.						156.	
157.						157.	

161.						161.	
162.						162.	

Name	EIN
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Subsidiary	Subsidiary
EIN	EIN

Combined alternative business allocation percentage for MTI base

Average value of property (see instructions)

164 New York real estate owned				
165 Total real estate owned				
166 New York real estate rented				
167 Total real estate rented.....				
168 New York inventories owned.....				
169 Total inventories owned.....				
170 New York tangible personal property owned				
171 Total tangible personal property owned				
172 New York tangible personal property rented.....				
173 Total tangible personal property rented.....				
174 Total New York property (add lines 164, 166, 168, 170, and 172)				
175 Total property everywhere (add lines 165, 167, 169, 171, and 173)				

Receipts in the regular course of business from:

177 Sales of tangible personal property allocated to New York State				
178 Total sales of tangible personal property.....				
179 New York services performed.....				
180 Total services performed.....				
181 New York rentals of property				
182 Total rentals of property				
183 New York royalties				
184 Total royalties				
185 Other New York business receipts.....				
186 Total other business receipts.....				
187 Total New York receipts (add lines 177, 179, 181, 183, and 185)				
188 Total receipts everywhere (add lines 178, 180, 182, 184, and 186)				

Payroll

191 New York wages and other compensation of employees, except general executive officers				
192 Total wages and other compensation of employees everywhere, except general executive officers				

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		

164.						164.	
165.						165.	
166.						166.	
167.						167.	
168.						168.	
169.						169.	
170.						170.	
171.						171.	
172.						172.	
173.						173.	
174.						174.	
175.						175.	

177.						177.	
178.						178.	
179.						179.	
180.						180.	
181.						181.	
182.						182.	
183.						183.	
184.						184.	
185.						185.	
186.						186.	
187.						187.	
188.						188.	

191.						191.	
192.						192.	

Name	EIN
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	Subsidiary	Subsidiary
	EIN	EIN

Computation of combined investment capital and investment allocation percentage *(see instructions)*

196 Section 1 - Corporate and governmental debt instruments.....				
A Average value <i>(see instructions)</i>				
B Liabilities directly or indirectly attributable to investment capital <i>(see instructions)</i>				
C Net average value <i>(subtract line B from line A)</i>				
D Net average value allocated to New York State.....				
197 Section 2 - Corporate stock, stock rights, stock warrants, and stock options...				
A Average value.....				
B Liabilities directly or indirectly attributable to investment capital				
C Net average value <i>(subtract line B from line A)</i>				
D Net average value allocated to New York State.....				
200 Cash (optional).....				

Computation of combined investment income for allocation *(see instructions)*

202 Interest income from investment capital listed on line 196, Section 1 <i>(see instructions)</i>				
203 Interest income from bank accounts				
204 All other interest income from investment capital.....				
205 Dividend income from investment capital.....				
206 Net capital gain or loss from investment capital.....				
207 Investment income other than interest, dividends, capital gains, or capital losses				
208 Total investment income <i>(add lines 202 through 207)</i>				
209 Interest deductions directly attributable to investment capital.....				
210 Noninterest deductions directly attributable to investment capital.....				
211 Interest deductions indirectly attributable to investment capital				
212 Noninterest deductions indirectly attributable to investment capital				

Computation of income from combined subsidiary capital *(see instructions)*

216 Interest from combined subsidiary capital <i>(attach list)</i>				
217 Dividends from combined subsidiary capital <i>(attach list)</i>				
218 Capital gains from combined subsidiary capital <i>(see instructions; attach list)</i>				

Computation and allocation of combined subsidiary capital base *(see instructions)* Include all corporations (except a DISC) in which you own more than 50% of the voting stock. Do not include the value of any subsidiaries included in the combined return.

220 Average value.....				
221 Liabilities directly or indirectly attributable to subsidiary capital				
222 Net average value				
223 Net average value allocated to New York State.....				

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		

196.								196.	
A.								A.	
B.								B.	
C.								C.	
D.								D.	
197.								197.	
A.								A.	
B.								B.	
C.								C.	
D.								D.	
200.								200.	

202.								202.	
203.								203.	
204.								204.	
205.								205.	
206.								206.	
207.								207.	
208.								208.	
209.								209.	
210.								210.	
211.								211.	
212.								212.	

216.								216.	
217.								217.	
218.								218.	

220.								220.	
221.								221.	
222.								222.	
223.								223.	