



Department of Taxation and Finance

Member's Detail Report Filed by a Corporation Included in a Combined Franchise Tax Return

CT-3-A/BC

Caution: This form must be used **only** for periods beginning on or after January 1, 2020. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

Final return Amended return

All filers must enter tax period:

beginning ending

| | | | |
|---|------------------------------|---|--|
| Employer identification number (EIN) | File number | Business telephone number () | |
| Legal name of corporation | | Trade name/DBA | |
| Mailing address Care of (c/o) | | State or country of incorporation | |
| Number and street or PO box | | Date of incorporation | Foreign corporations: date began business in NYS |
| City | U.S. state/Canadian province | ZIP/Postal code | Country (if not United States) |
| Principal business activity in NYS | | NAICS business code number (from NYS Pub 910) | |
| If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1. | | | |
| Legal name of the designated agent of the combined group | | EIN of the designated agent | |

| | | | |
|---|--|-------------------------|--------------------------------|
| Third – party designee (see instructions) | Yes <input type="checkbox"/> No <input type="checkbox"/> | Designee's name (print) | Designee's phone number () |
| | Designee's email address | | PIN <input type="text"/> |

Certification: Under the 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, that if the commonly owned group election has been made by the designated agent of this combined group, this corporation acknowledges that it is included in this group, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

| | | | |
|---|---|--------------------------------|------------------------|
| Authorized person | Printed name of authorized person | Signature of authorized person | Official title |
| | Email address of authorized person | Telephone number () | Date |
| Paid preparer use only (see instr.) | Firm's name (or yours if self-employed) | Firm's EIN | Preparer's PTIN or SSN |
| | Signature of individual preparing this report | Address | City State ZIP code |
| | Email address of individual preparing this report | Preparer's NYTPRIN or | Excl. code Date |

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Part 1 – Group member’s general information

- 1 Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) Yes No
- 2 If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box 2
- 3 If you claimed the tax-free NY area elimination credit and you had a 100% area allocation factor, mark an X in the box ... 3
- 4 If you claimed the tax-free NY area excise tax on telecommunications credit and had a 100% area allocation factor, mark an X in the box 4
- 5 If you are a real estate investment trust (REIT) or regulated investment company (RIC), mark an X in the box (see instr.) .. 5
- 6 If you are a combinable captive insurance company, mark an X in the box 6
- 7 If you are a nontaxpayer member of the combined group, mark an X in the box (see instructions) 7
- 8 If you have an interest in, or have rented, real property in New York State, mark an X in the box 8
- 9 Federal separate taxable income (see instructions) 9
- 10 Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form CT-3.3) 10
- 11 Enter your unabsorbed net operating loss at the end of the base year (from Form CT-3.3) 11
- 12 Enter your PNOLC subtraction annual allotment (from Form CT-3.3) 12
- 13 PNOLC subtraction allotment method – mark an X in the appropriate box to indicate which method you are subject to (from Form CT-3.3) 100% 50% 10%
- 14 If you are a taxable domestic international sales corporation (DISC), mark an X in the box 14
- 15 Do you have an interest in any partnerships? (mark an X in the appropriate box) Yes No
If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.

Part 2 – Group member’s fixed dollar minimum tax (taxable group members only) and prepayments (if separate payments were made by the group member)

Section 1 – Fixed dollar minimum tax

- 1 New York receipts (see instructions) 1
- 2 Fixed dollar minimum tax (only for the corporation filing this form; see instructions) 2

Section 2 – Prepayments

| | Franchise tax | | MTA surcharge | |
|---|----------------------------|--------------------------|--|----------------------------|
| | Date paid | Amount | Date paid | Amount |
| 3 Mandatory first installment from Form CT-300 (see instructions) .. | <input type="checkbox"/> 3 | <input type="checkbox"/> | <input type="checkbox"/> 3 | <input type="checkbox"/> |
| 4 Second installment from Form CT-400 | <input type="checkbox"/> 4 | <input type="checkbox"/> | <input type="checkbox"/> 4 | <input type="checkbox"/> |
| 5 Third installment from Form CT-400 | <input type="checkbox"/> 5 | <input type="checkbox"/> | <input type="checkbox"/> 5 | <input type="checkbox"/> |
| 6 Fourth installment from Form CT-400 | <input type="checkbox"/> 6 | <input type="checkbox"/> | <input type="checkbox"/> 6 | <input type="checkbox"/> |
| 7 Payment with extension request | <input type="checkbox"/> 7 | <input type="checkbox"/> | <input type="checkbox"/> 7 | <input type="checkbox"/> |
| 8 Credit from prior years (see instructions) | <input type="checkbox"/> 8 | <input type="checkbox"/> | <input type="checkbox"/> 8 | <input type="checkbox"/> |
| 9 Add amount columns (enter here and include on Form CT-3-A, Part 2, line 18) | <input type="checkbox"/> 9 | <input type="checkbox"/> | (enter here and include on Form CT-3-M, line 91) | <input type="checkbox"/> 9 |

(continue with Part 4 on next page)



Part 4 – Group member’s capital base line items

| | | A Beginning of year | B End of year | C Average value |
|---|---|------------------------|------------------|--------------------|
| 1 Total assets from federal return | 1 | | | |
| 2 Real property and marketable securities included on line 1 | 2 | | | |
| 3 Subtract line 2 from line 1 | 3 | | | |
| 4 Real property and marketable securities at fair market value | 4 | | | |
| 5 Adjusted total assets (add lines 3 and 4) | 5 | | | |
| 6 Total liabilities | 6 | | | |

Part 5 – Computation of group member’s investment capital for the current tax year

| | | Average fair market value |
|--|----|------------------------------|
| 16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (as included in Form CT-3.1, Schedule E, column F, line 1) | 16 | |
| 17 Total of stocks actually held for more than one year (as included in Form CT-3.1, Schedule E, column F, line 2) | 17 | |
| 18 Total of stocks presumed held for more than one year (as included in Form CT-3.1, Schedule E, column F, line 3) | 18 | |
| 19 | | |

Addback of capital previously reported as investment capital

| | | Average fair market value as previously reported |
|--|----|--|
| 20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (as included in Form CT-3.1, Schedule F, line 1) | 20 | |



| Part 6 – Computation of business apportionment factor (see instructions) | | A – Everywhere | B – New York State (NYS) | C – NYS fixed dollar minimum |
|---|------|-----------------------|---------------------------------|---|
| Section 210-A.2 | | | | |
| 1 Sales of tangible personal property | • 1 | | • | |
| 2 Sales of electricity | • 2 | | • | |
| 3 Net gains from sales of real property | • 3 | | • | |
| Section 210-A.3 | | | | |
| 4 Rentals of real and tangible personal property | • 4 | | • | |
| 5 Royalties from patents, copyrights, trademarks, and similar intangible personal property | • 5 | | • | |
| 6 Sales of rights for certain closed-circuit and cable TV transmissions of an event | • 6 | | • | |
| Section 210-A.4 | | | | |
| 7 Sale, licensing, or granting access to digital products | • 7 | | • | |
| Section 210-A.5(a)(1) | | | | |
| 8 When the fixed percentage method election is in effect for the combined group, mark an X in the box (see instructions) | | | | • <input type="checkbox"/> 8 <input type="checkbox"/> |
| Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see instructions) | | | | |
| Section 210-A.5(a)(2)(A) | | | | |
| 9 Interest from loans secured by real property | • 9 | | • | |
| 10 Net gains from sales of loans secured by real property | • 10 | | • | |
| 11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>) | • 11 | | • | |
| 12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>) | • 12 | | • | |
| Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>) | | | | |
| 13 Interest from federal debt | • 13 | | • | |
| 14 [Shaded area] | | | | |
| 15 Interest from NYS and its political subdivisions debt | • 15 | | • | |
| 16 Net gains from federal, NYS, and NYS political subdivisions debt | • 16 | | • | |
| 17 Interest from other states and their political subdivisions debt | • 17 | | • | |
| 18 Net gains from other states and their political subdivisions debt | • 18 | | • | |
| Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>) | | | | |
| 19 Interest from asset-backed securities and other government agency debt | • 19 | | • | |
| 20 Net gains from government agency debt or asset-backed securities sold through an exchange | • 20 | | • | |
| 21 Net gains from all other asset-backed securities | • 21 | | • | |
| Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>) | | | | |
| 22 Interest from corporate bonds | • 22 | | • | |
| 23 Net gains from corporate bonds sold through broker/dealer or licensed exchange | • 23 | | • | |
| 24 Net gains from other corporate bonds | • 24 | | • | |
| Section 210-A.5(a)(2)(E) | | | | |
| 25 Net interest from reverse repurchase and securities borrowing agreements | • 25 | | [Shaded area] | |
| Section 210-A.5(a)(2)(F) | | | | |
| 26 Net interest from federal funds | • 26 | | • | |
| Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>) | | | | |
| 27 Net income from sales of physical commodities | • 27 | | • | |
| Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>) | | | | |
| 28 Marked to market net gains | • 28 | [Shaded area] | • | |



Part 6 – Computation of business apportionment factor *(continued)*

| | | A – Everywhere | B – NYS | C – NYS fixed dollar minimum |
|---|-----------|----------------|---------|------------------------------|
| Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>) | | | | |
| 210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>) | | | | |
| 29 Interest from other financial instruments | 29 | | | |
| 30 Net gains and other income from other financial instruments | 30 | | | |
| Section 210-A.5(b) | | | | |
| 31 Brokerage commissions | 31 | | | |
| 32 Margin interest earned on behalf of brokerage accounts | 32 | | | |
| 33 Fees for advisory services for underwriting or management of underwriting | 33 | | | |
| 34 Receipts from primary spread of selling concessions | 34 | | | |
| 35 Receipts from account maintenance fees | 35 | | | |
| 36 Fees for management or advisory services | 36 | | | |
| 37 Interest from an affiliated corporation | 37 | | | |
| Section 210-A.5(c) | | | | |
| 38 Interest, fees, and penalties from credit cards | 38 | | | |
| 39 Service charges and fees from credit cards | 39 | | | |
| 40 Receipts from merchant discounts | 40 | | | |
| 41 Receipts from credit card authorizations and settlement processing | 41 | | | |
| 42 Other credit card processing receipts | 42 | | | |
| Section 210-A.5(d) | | | | |
| 43 Receipts from certain services to investment companies | 43 | | | |
| Section 210-A.5-a | | | | |
| 44 Global intangible low-taxed income | 44 | | 0 00 | 0 00 |
| Section 210-A.6 | | | | |
| 45 Receipts from railroad and trucking business | 45 | | | |
| Section 210-A.6-a | | | | |
| 46 Receipts from the operation of vessels | 46 | | | |
| Section 210-A.7 | | | | |
| 47 Receipts from air freight forwarding | 47 | | | |
| 48 Receipts from other aviation services | 48 | | | |
| Section 210-A.8 | | | | |
| 49 Advertising in newspapers or periodicals | 49 | | | |
| 50 Advertising on television or radio | 50 | | | |
| 51 Advertising via other means | 51 | | | |
| Section 210-A.9 | | | | |
| 52 Transportation or transmission of gas through pipes | 52 | | | |
| Section 210-A.10 | | | | |
| 53 Receipts from other services/activities not specified | 53 | | | |
| Section 210-A.11 | | | | |
| 54 Discretionary adjustments | 54 | | | |
| Total NYS fixed dollar minimum receipts | | | | |
| 55 Add lines 1 through 54 in column C | 55 | | | |

Include each of the lines 1 through 54, columns A and B in its corresponding line, and applicable row, of Form CT-3-A, Part 6.

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