



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, 2019. 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.

All filers must enter tax period:Final return ☐ Amended return ☐beginning ending

Employer identification number (EIN)		File number	Business telephone number ()		
Legal name of corporation			Trade name/DBA		
Mailing name (if different from legal name above) c/o			State or country of incorporation		
Mailing address number and street or PO box			Date of incorporation	Foreign corporations: date began business in NYS	
City	State	ZIP code	Country (if not United States)		For office use only
Principal business activity in NYS		NAICS business code number (from NYS Pub 910)			
If address/phone above is new, mark an X in the box <input type="checkbox"/> 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) .. 3		 3		
4 Second installment from Form CT-400 4		 4		
5 Third installment from Form CT-400 5		 5		
6 Fourth installment from Form CT-400 6		 6		
7 Payment with extension request 7		 7		
8 Credit from prior years (see instructions) 8		 8		
9 Add amount columns (enter here and include on Form CT-3-A, Part 2, line 22) 9			(enter here and include on Form CT-3-M, line 91) 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 <i>(add lines 3 and 4)</i>	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 <i>(as included in Form CT-3.1, Schedule E, column F, line 1)</i>	16	
17 Total of stocks actually held for more than one year <i>(as included in Form CT-3.1, Schedule E, column F, line 2)</i>	17	
18 Total of stocks presumed held for more than one year <i>(as included in Form CT-3.1, Schedule E, column F, line 3)</i>	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 <i>(as included in Form CT-3.1, Schedule F, line 1)</i>	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) **8**

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				
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			
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			



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.

