



Department of Taxation and Finance

# General Business Corporation Combined Franchise Tax Return

Tax Law – Article 9-A

**CT-3-A**

**Caution:** This form must be used **only** for tax periods beginning on or after January 1, 2025. 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.

See instructions, Form CT-3-A-I, before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/> Amended return <input type="checkbox"/>		beginning <input type="text"/> ending <input type="text"/>	
Employer identification number (EIN)	File number	Business telephone number ( )	If you claim an overpayment, mark an <b>X</b> in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA	
Mailing address		State or country of incorporation	
Care of (c/o)			
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.			
For office use only			

<b>A.</b> Pay amount shown on Part 2, line 20c. Make payable to: <b>New York State Corporation Tax</b> Attach your payment here. (Detach all check stubs; see instructions for details.)		Payment enclosed	
<b>B.</b> Is any member of the combined group subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an <b>X</b> in the appropriate box) <input type="checkbox"/> Yes <input type="checkbox"/> No		<b>A</b>	
<b>C.</b> Total number of corporations in the combined group (taxable members, nontaxable members, and the designated agent) .....		<b>C</b> <input type="text"/>	
<b>D.</b> Total number of nontaxable members in the combined group .....		<b>D</b> <input type="text"/>	
<b>E.</b> Does the designated agent have an interest in any partnerships? (mark an <b>X</b> in the appropriate box) If Yes, enter the names and EINs on Form CT-60 and file it with your return .....		<b>E</b> Yes <input type="checkbox"/> No <input type="checkbox"/>	
<b>Third – party designee</b> (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	
Designee's email address		Designee's phone number ( )	
		PIN <input type="text"/>	

**Certification:** I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

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

See instructions for where to file.

**Content of Form CT-3-A**

Designated agent's information (page 2)	Part 4 – Calculation of tax on combined capital base (page 6)
Part 1 – General corporate information (page 2)	Part 5 – Calculation of combined investment capital for the current tax year (page 6)
Part 2 – Calculation of balance due or overpayment (page 3)	
Part 3 – Calculation of tax on combined business income base (page 4)	Part 6 – Calculation of combined business apportionment factor (pages 7 through 12)
Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) (page 5)	Part 7 – Summary of tax credits claimed (page 13)

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Designated agent's information

F. Federal separate taxable income (see instructions)

F

G. Value of your assets (see instr.)

G1

G2

G3

H. Value of your liabilities (see instr.)

H1

H2

H3

I.

J.

K.

L.

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

If your combined group qualifies for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).
 

1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts

1

2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts

2

3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate

3

4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts

4

5 A cooperative housing corporation eligible for the 0% capital base tax rate

5

6 A small business taxpayer eligible for the 0% capital base tax rate. If you marked this box, complete line 6a below and Section B, line 1.

6

6a Total capital contributions

6a

Section B – New York State information (see instructions)

1 Total number of New York State employees for all group members

1

2 Total wages paid to New York State employees for all group members

2

3 Total number of business establishments in New York State for all group members

3

4 If any member of the combined group is claiming an exception to the related member expense addback under § 208.9(o)(2)(B), mark an **X** in the box

4

4a If you marked the line 4 box, use line 4a to report the applicable exception

Number

Amount

4a

Section C – Filing information

1 Federal return filed – you must mark an **X** in each box that applies and attach a complete copy of your federal returns

1120

1120 consolidated

Other (identify):

2 Amended return – If you marked the amended return box on page 1, mark an **X** in the applicable boxes and attach documentation:

Final federal determination

Date of determination

NOL carryback

Capital loss carryback

1139

1120X

Failure to meet investment capital holding period

2a Enter the tax due amount from your most recently filed New York State return for this tax period

2a

3 Required attachments – For all forms, other than tax credit claim forms, that are filed with this return, mark an **X** in the applicable boxes

CT-3.1

CT-3.2

CT-3.3

CT-3.4

CT-60

CT-225-A

CT-227

Other (identify):

4 If you are claiming tax credits, enter the number of tax credit forms filed with this return. Where multiple forms are filed for the same credit, count **each** form filed.

4

**Part 1 – General corporate information** *(continued)***Section C – Filing information** *(continued)*

- 5a** If the designated agent is making or has made the irrevocable commonly owned group election, mark an **X** in box 5a.  
By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. .... **5a** ☐
- 5b** If the commonly owned group election is **not** in effect for the current tax year, mark an **X** in box 5b. See *Who must file a combined return* instructions. .... **5b** ☐
- 5c** If you marked the line 5a box, enter the beginning and ending dates of the first year of the election ..... **5c** •  Beginning •  Ending

**Part 2 – Calculation of balance due or overpayment****Largest of three tax bases, minus credits**

- |   |           |  |  |
|---|-----------|--|--|
| <b>1a</b> Business income base tax (from Part 3, line 20) .....   | <b>1a</b> |  |  |
| <b>1b</b> Capital base tax (from Part 4, line 15) .....   | <b>1b</b> |  |  |
| <b>1c</b> Fixed dollar minimum tax for <input type="text"/> New York receipts .....                         | <b>1c</b> |  |  |
| <b>2</b> Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions) .....   | <b>2</b>  |  |  |
| <b>3</b> Tax credits used (from Part 7, line 2; see instructions) .....                                     | <b>3</b>  |  |  |
| <b>4a</b> Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0) ..... | <b>4a</b> |  |  |
| <b>4b</b> Sum of fixed dollar minimum taxes for taxable group members .....                                 | <b>4b</b> |  |  |
| <b>4c</b> Total combined tax due (add lines 4a and 4b) .....  | <b>4c</b> |  |  |

**Penalties and interest**

- |  |          |  |  |
|--|----------|--|--|
| <b>5</b> Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an <b>X</b> in the box) ..... | <b>5</b> |  |  |
| <b>6</b> Interest on late payment (see instructions) .....   | <b>6</b> |  |  |
| <b>7</b> Late filing and late payment penalties (see instructions) .....   | <b>7</b> |  |  |
| <b>8</b> Total penalties and interest (add lines 5, 6, and 7) .....  | <b>8</b> |  |  |

**Voluntary gifts/contributions**

- |   |           |  |  |
|---|-----------|--|--|
| <b>9</b> Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1) ..... | <b>9</b>  |  |  |
| <b>10</b> Total amount due (add lines 4c, 8, and 9) .....                             | <b>10</b> |  |  |

**Prepayments**

- |  |           |  |  |
|--|-----------|--|--|
| <b>11</b> Mandatory first installment (MFI) from Form CT-300 (see instr.) .....  | <b>11</b> |  |  |
| <b>12</b> Second installment (from Form CT-400) .....  | <b>12</b> |  |  |
| <b>13</b> Third installment (from Form CT-400) .....   | <b>13</b> |  |  |
| <b>14</b> Fourth installment (from Form CT-400) .....  | <b>14</b> |  |  |
| <b>15</b> Payment with extension request (from Form CT-5.3, line 8) .....  | <b>15</b> |  |  |
| <b>16</b> Overpayment credited from prior years (see instructions) <input type="text"/> Period .....                                   | <b>16</b> |  |  |
| <b>17</b> Overpayment credited from CT-3-M <input type="text"/> Period .....   | <b>17</b> |  |  |
| <b>18</b> Total prepayments from members not previously included in the combined return (from Forms CT-3-A/BC; see instructions) ..... | <b>18</b> |  |  |
| <b>19</b> Total prepayments (add lines 11 through 18; see instructions) .....  | <b>19</b> |  |  |



**Part 2 – Calculation of balance due or overpayment** *(continued)***Payment due or overpayment to be credited/refunded** *(see instructions)*

<b>20a</b> Underpayment .....	• <b>20a</b>		
<b>20b</b> Additional amount for 2026 MFI .....	• <b>20b</b>		
<b>20c</b> Balance due .....	■ <b>20c</b>		
<b>21a</b> Excess prepayments .....	• <b>21a</b>		
<b>21b</b> Amount previously credited to 2026 MFI .....	• <b>21b</b>		
<b>21c</b> Overpayment .....	• <b>21c</b>		
<b>22</b> Amount of overpayment to be credited to next period .....	■ <b>22</b>		
<b>23</b> Balance of overpayment available <i>(subtract line 22 from line 21c)</i> .....	• <b>23</b>		
<b>24</b> Amount of overpayment to be credited to Form CT-3-M .....	• <b>24</b>		
<b>25</b> Balance of overpayment to be refunded <i>(subtract line 24 from line 23)</i> .....	■ <b>25</b>		
<b>26</b> Unused tax credits to be refunded .....	■ <b>26</b>		
<b>27</b> Refundable tax credits to be credited as an overpayment to next year's tax return .....	■ <b>27</b>		


**Part 3 – Calculation of tax on combined business income base** *(see instructions)*

<b>1a</b> Federal consolidated taxable income (CTI) of New York combined group <i>(see instructions)</i> .....	• <b>1a</b>		
<b>1b</b> Addback federal consolidated net operating loss deduction (NOLD) .....	• <b>1b</b>		
<b>1c</b> Addback federal consolidated special deductions .....	• <b>1c</b>		
<b>1d</b> Addback federal dividends paid deduction (DPD) of captive real estate investment trusts and captive regulated investment companies disallowed by New York State .....	• <b>1d</b>		
<b>1e</b> Federal CTI before federal NOLD, federal special deductions, and disallowed federal DPD <i>(add lines 1a through 1d)</i> .....	• <b>1e</b>		
<b>1f</b> Elimination of intercorporate dividends <i>(see instructions)</i> .....	• <b>1f</b>		
<b>1g</b> Federal CTI before New York State additions and subtractions <i>(subtract line 1f from line 1e)</i> .....	• <b>1g</b>		
<b>2</b> Additions to federal CTI <i>(from Form CT-225-A, line 5)</i> .....	• <b>2</b>		
<b>3</b> Add lines 1g and 2 .....	• <b>3</b>		
<b>4</b> Subtractions from federal CTI <i>(from Form CT-225-A, line 10; see instructions)</i> .....	• <b>4</b>		
<b>5</b> Subtract line 4 from line 3 .....	• <b>5</b>		
<b>6</b> Subtraction modification for qualified banks <i>(from Form CT-3.2, Schedule A, line 1)</i> .....	• <b>6</b>		
<b>7</b> Combined entire net income (ENI) <i>(subtract line 6 from line 5)</i> .....	• <b>7</b>		
<b>8</b> Investment and other exempt income <i>(from Form CT-3.1, Schedule D, line 1; see instructions)</i> .....	• <b>8</b>		
<b>9</b> Subtract line 8 from line 7 .....	• <b>9</b>		
<b>10</b> Excess interest deductions attributable to investment income and capital and other exempt income <i>(from Form CT-3.1, Schedule D, line 2)</i> .....	• <b>10</b>		
<b>11</b> Combined business income <i>(add lines 9 and 10)</i> .....	• <b>11</b>		
<b>12</b> Addback of income previously reported as investment income <i>(from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)</i> .....	• <b>12</b>		
<b>13</b> Combined business income after addback <i>(add lines 11 and 12)</i> .....	• <b>13</b>		
<b>14</b> Combined business apportionment factor <i>(from Part 6, line 58)</i> .....	• <b>14</b>		
<b>15</b> Apportioned combined business income after addback <i>(multiply line 13 by line 14)</i> .....	• <b>15</b>		
<b>16</b> PNOLC subtraction <i>(from Form CT-3.3, Schedule C, line 4)</i> .....	• <b>16</b>		
<b>17</b> Subtract line 16 from line 15 .....	• <b>17</b>		
<b>18</b> Net operating loss (NOL) deduction <i>(from Form CT-3.4, line 6)</i> .....	• <b>18</b>		
<b>19</b> Combined business income base <i>(subtract line 18 from line 17)</i> .....	• <b>19</b>		
<b>20</b> Combined business income base tax <i>(multiply line 19 by the appropriate business income tax rate from the Tax rates schedule in Form CT-3-A-I; enter here and on Part 2, line 1a; see instructions)</i> .....	• <b>20</b>		

**Note:** If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.



**Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI)** (See instructions; when necessary, attach additional sheets providing requested information in the same format as below.)

Item	 <b>A</b> Member name	<b>B</b> Member EIN	<b>C</b> New	<b>D</b> Existing	<b>E</b> Departed	<b>F</b> Ownership percentage
<b>A</b>	Designated agent:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>B</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>C</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>D</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>E</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>F</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>G</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>H</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>I</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>J</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>K</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>L</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>M</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>N</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>O</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>P</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Item	<b>G</b> If part of a federal consolidated group, mark an <b>X</b> in the box	<b>H</b> Federal form filed	<b>I</b> EIN of parent of federal consolidated return	<b>J</b> Federal separate taxable income
<b>A</b>	<input type="checkbox"/>			
<b>B</b>	<input type="checkbox"/>			
<b>C</b>	<input type="checkbox"/>			
<b>D</b>	<input type="checkbox"/>			
<b>E</b>	<input type="checkbox"/>			
<b>F</b>	<input type="checkbox"/>			
<b>G</b>	<input type="checkbox"/>			
<b>H</b>	<input type="checkbox"/>			
<b>I</b>	<input type="checkbox"/>			
<b>J</b>	<input type="checkbox"/>			
<b>K</b>	<input type="checkbox"/>			
<b>L</b>	<input type="checkbox"/>			
<b>M</b>	<input type="checkbox"/>			
<b>N</b>	<input type="checkbox"/>			
<b>O</b>	<input type="checkbox"/>			
<b>P</b>	<input type="checkbox"/>			

Total from attached sheets .....

<b>1</b>	Aggregate of federal separate taxable income (add amounts in column J) .....	<b>1</b>	
<b>2</b>	Adjustment accounting for application of Treasury Regulations § 1.1502.12 .....	<b>2</b>	
<b>3</b>	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2) .....	<b>3</b>	
<b>4</b>	Adjustment accounting for application of Treasury Regulations § 1.1502.11 .....	<b>4</b>	
<b>5</b>	Other adjustments, if any, required under IRC to arrive at federal CTI of New York combined group .....	<b>5</b>	
<b>6</b>	Federal CTI of New York combined group (combine lines 3, 4, and 5) .....	<b>6</b>	

**Certain items reported on line 2 or 4**

<b>7</b>	Deferral or recognition of intercompany income, expense, gain, or loss .....	<b>7</b>	
<b>8</b>	Consolidated net capital gain .....	<b>8</b>	
<b>9</b>	Consolidated charitable contributions deduction .....	<b>9</b>	
<b>10</b>	Consolidated IRC § 1231 net loss .....	<b>10</b>	

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**Part 4 – Calculation of tax on combined capital base (see instructions)**

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group total
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, column D				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				
7 Total net assets (subtract line 6, column D, from line 5)				7
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)				8
9 Business capital (subtract line 8 from line 7)				9
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)				10
11 Combined capital (add lines 9 and 10)				11
12 Combined business apportionment factor (from Part 6, line 58)				12
13 Combined capital base (multiply line 11 by line 12)				13
14				
15 Combined capital base tax (multiply line 13 by the appropriate capital base tax rate from the Tax rates schedule in Form CT-3-A-I; enter here and on Part 2, line 1b)				15

**Part 5 – Calculation of combined investment capital for the current tax year (see instructions)**

	A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total combined capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1) • 16			
17 Total of stocks <b>actually</b> held for more than one year (from Form CT-3.1, Schedule E, line 2) • 17			
18 Total of stocks <b>presumed</b> held for more than one year (from Form CT-3.1, Schedule E, line 3) • 18			
19 Total combined investment capital for the current year (Add column C, lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.) • 19			

**Addback of capital previously reported as investment capital**

	A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did <b>not</b> meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10) • 20			



**Part 6 – Calculation of combined business apportionment factor** (see instructions)

Mark an **X** in this box **only** if the combined group has **no receipts** required to be included in the denominator of the apportionment factor (see instructions) ..... ☐

	<b>A</b> Designated agent	<b>B</b> Total of all combined members	<b>C</b> Intercompany eliminations	<b>D</b> Combined group New York State total	<b>E</b> Combined group everywhere total
--	---------------------------------	--	--	--	--

**Section 210-A.2**

<b>1</b> Sales of tangible personal property					
<b>1a</b>	NYS				
<b>1b</b>	EW				
<b>2</b> Sales of electricity					
<b>2a</b>	NYS				
<b>2b</b>	EW				
<b>3</b> Net gains from sales of real property					
<b>3a</b>	NYS				
<b>3b</b>	EW				

**Section 210-A.3**

<b>4</b> Rental of real and tangible personal property					
<b>4a</b>	NYS				
<b>4b</b>	EW				
<b>5</b> Royalties from patents, copyrights, trademarks, and similar intangible personal property					
<b>5a</b>	NYS				
<b>5b</b>	EW				
<b>6</b> Sales of rights for certain closed-circuit and cable TV transmissions of an event					
<b>6a</b>	NYS				
<b>6b</b>	EW				

**Section 210-A.4**

<b>7</b> Sale, licensing, rental, or granting access to digital products and digital services					
<b>7a</b>	NYS				
<b>7b</b>	EW				

**Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)**

**8** To make this irrevocable election, 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 line 8 instructions)****Section 210-A.5(a)(2)(A)**

<b>9</b> Interest from loans secured by real property					
<b>9a</b>	NYS				
<b>9b</b>	EW				
<b>10</b> Net gains from sales of loans secured by real property					
<b>10a</b>	NYS				
<b>10b</b>	EW				
<b>11</b> Interest from loans <b>not</b> secured by real property (QFI • <input type="checkbox"/> )					
<b>11a</b>	NYS				
<b>11b</b>	EW				
<b>12</b> Net gains from sales of loans <b>not</b> secured by real property (QFI • <input type="checkbox"/> )					
<b>12a</b>	NYS				
<b>12b</b>	EW				

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**Part 6 – Calculation of combined business apportionment factor** *(continued)*

	<b>A</b> Designated agent	<b>B</b> Total of all combined members	<b>C</b> Intercompany eliminations	<b>D</b> Combined group New York State total	<b>E</b> Combined group everywhere total
--	---------------------------------	--	--	--	--

**Section 210-A.5(a)(2)(B)** (QFI • ☐)

<b>13</b>	Interest from federal debt				
<b>13a</b>	NYS				
<b>13b</b>	EW				
<b>14</b>					
<b>14a</b>					
<b>14b</b>					
<b>15</b>	Interest from NYS and its political subdivisions debt				
<b>15a</b>	NYS				
<b>15b</b>	EW				
<b>16</b>	Net gains from federal, NYS, and NYS political subdivisions debt				
<b>16a</b>	NYS				
<b>16b</b>	EW				
<b>17</b>	Interest from other states and their political subdivisions debt				
<b>17a</b>	NYS				
<b>17b</b>	EW				
<b>18</b>	Net gains from other states and their political subdivisions debt				
<b>18a</b>	NYS				
<b>18b</b>	EW				

**Section 210-A.5(a)(2)(C)** (QFI • ☐)

<b>19</b>	Interest from asset-backed securities and other government agency debt				
<b>19a</b>	NYS				
<b>19b</b>	EW				
<b>20</b>	Net gains from government agency debt or asset-backed securities sold through an exchange				
<b>20a</b>	NYS				
<b>20b</b>	EW				
<b>21</b>	Net gains from all other asset-backed securities				
<b>21a</b>	NYS				
<b>21b</b>	EW				

**Section 210-A.5(a)(2)(D)** (QFI • ☐)

<b>22</b>	Interest from corporate bonds				
<b>22a</b>	NYS				
<b>22b</b>	EW				
<b>23</b>	Net gains from corporate bonds sold through broker/dealer or licensed exchange				
<b>23a</b>	NYS				
<b>23b</b>	EW				
<b>24</b>	Net gains from other corporate bonds				
<b>24a</b>	NYS				
<b>24b</b>	EW				





**Part 6 – Calculation of combined business apportionment factor** *(continued)*

	<b>A</b> Designated agent	<b>B</b> Total of all combined members	<b>C</b> Intercompany eliminations	<b>D</b> Combined group New York State total	<b>E</b> Combined group everywhere total
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**Section 210-A.5(a)(2)(E)**

<b>25</b>	Net interest from reverse repurchase and securities borrowing agreements				
<b>25a</b>	NYS				
<b>25b</b>	EW				

**Section 210-A.5(a)(2)(F)**

<b>26</b>	Net interest from federal funds				
<b>26a</b>	NYS				
<b>26b</b>	EW				

**Section 210-A.5(a)(2)(I)** (QFI • ☐)

<b>27</b>	Net income from sales of commodities				
<b>27a</b>	NYS				
<b>27b</b>	EW				

**Section 210-A.5(a)(2)(J)** (QFI • ☐)

<b>28</b>	Marked to market net gains				
<b>28a</b>	NYS				
<b>28b</b>	EW				

**Section 210-A.5(a)(2)(H)** (QFI • ☐)**210-A.5(a)(2)(G)** (QFI • ☐)

<b>29</b>	Interest from other financial instruments				
<b>29a</b>	NYS				
<b>29b</b>	EW				

<b>30</b>	Net gains and other income from other financial instruments				
<b>30a</b>	NYS				
<b>30b</b>	EW				



**Part 6 – Calculation of combined business apportionment factor** *(continued)*

	<b>A</b> Designated agent	<b>B</b> Total of all combined members	<b>C</b> Intercompany eliminations	<b>D</b> Combined group New York State total	<b>E</b> Combined group everywhere total
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**Section 210-A.5(b)**

<b>31</b>	Brokerage commissions				
<b>31a</b>	NYS				
<b>31b</b>	EW				
<b>32</b>	Margin interest earned on behalf of brokerage accounts				
<b>32a</b>	NYS				
<b>32b</b>	EW				
<b>33</b>	Fees for advisory services for underwriting or management of underwriting				
<b>33a</b>	NYS				
<b>33b</b>	EW				
<b>34</b>	Receipts from primary spread of selling concessions				
<b>34a</b>	NYS				
<b>34b</b>	EW				
<b>35</b>	Receipts from account maintenance fees				
<b>35a</b>	NYS				
<b>35b</b>	EW				
<b>36</b>	Fees for management or advisory services				
<b>36a</b>	NYS				
<b>36b</b>	EW				
<b>37</b>	Interest from an affiliated corporation				
<b>37a</b>	NYS				
<b>37b</b>	EW				

**Section 210-A.5(c)**

<b>38</b>	Interest, fees, and penalties from credit cards				
<b>38a</b>	NYS				
<b>38b</b>	EW				
<b>39</b>	Service charges and fees from credit cards				
<b>39a</b>	NYS				
<b>39b</b>	EW				
<b>40</b>	Receipts from merchant discounts				
<b>40a</b>	NYS				
<b>40b</b>	EW				
<b>41</b>	Receipts from credit card authorizations and settlement processing				
<b>41a</b>	NYS				
<b>41b</b>	EW				
<b>42</b>	Other credit card processing receipts				
<b>42a</b>	NYS				
<b>42b</b>	EW				



**Part 6 – Calculation of combined business apportionment factor** *(continued)*

	<b>A</b> Designated agent	<b>B</b> Total of all combined members	<b>C</b> Intercompany eliminations	<b>D</b> Combined group New York State total	<b>E</b> Combined group everywhere total
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**Section 210-A.5(d)**

<b>43</b>	Receipts from certain services to regulated investment companies				
<b>43a</b>	NYS				
<b>43b</b>	EW				

**Section 210-A.5-a**

<b>44</b>	Global intangible low-taxed income				
<b>44a</b>	NYS	0 00	0 00	0 00	0 00
<b>44b</b>	EW				

**Section 210-A.6**

<b>45</b>	Receipts from railroad, trucking, and omnibus business				
<b>45a</b>	NYS				
<b>45b</b>	EW				

**Section 210-A.6-a**

<b>46</b>	Receipts from the operation of vessels				
<b>46a</b>	NYS				
<b>46b</b>	EW				

**Section 210-A.7**

<b>47</b>	Receipts from air freight forwarding				
<b>47a</b>	NYS				
<b>47b</b>	EW				
<b>48</b>	Receipts from other aviation services				
<b>48a</b>	NYS				
<b>48b</b>	EW				

**Section 210-A.8**

<b>49</b>	Receipts from advertising in newspapers or periodicals				
<b>49a</b>	NYS				
<b>49b</b>	EW				
<b>50</b>	Receipts from advertising on other physical media				
<b>50a</b>	NYS				
<b>50b</b>	EW				
<b>51</b>	Receipts from advertising on television or radio				
<b>51a</b>	NYS				
<b>51b</b>	EW				
<b>52</b>	Receipts from advertising via internet				
<b>52a</b>	NYS				
<b>52b</b>	EW				
<b>53</b>	Receipts from advertising or marketing services				
<b>53a</b>	NYS				
<b>53b</b>	EW				



Part 6 – Calculation of combined business apportionment factor (continued)

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
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Section 210-A.9

54	Receipts from transportation or transmission of gas through pipes				
54a	NYS				
54b	EW				

Section 210-A.10

55	Receipts from other services/activities not specified				
55a	NYS				
55b	EW				

Section 210-A.11

56	Discretionary adjustments				
56a	NYS				
56b	EW				

Total receipts

57	Add lines 1 through 56 in columns D and E.....				
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Calculation of business apportionment factor

58	New York State combined business apportionment factor (divide line 57, column D by line 57, column E and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions).....			58	
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**Part 7 – Summary of tax credits claimed**

- 1** Has any member of the combined group that is claiming the credits, or has an entity of which such member is an owner, been convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or § 195.20? (see Form CT-1; mark an **X** in one box)..... ☐ **1** Yes ☐ No ☐

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and file the corresponding properly completed claim form. The amount of credit to enter is calculated on each credit form and carried to this section.

CT-37 .....	<input type="text"/>	CT-607 .....	<input type="text"/>	CT-651 .....	<input type="text"/>
CT-40 .....	<input type="text"/>	CT-611 .....	<input type="text"/>	CT-652 .....	<input type="text"/>
CT-41 .....	<input type="text"/>	CT-611.1 .....	<input type="text"/>	CT-654 .....	<input type="text"/>
CT-43 .....	<input type="text"/>	CT-611.2 .....	<input type="text"/>	CT-660 .....	<input type="text"/>
CT-44 .....	<input type="text"/>	CT-612 .....	<input type="text"/>	CT-661 .....	<input type="text"/>
CT-46 .....	<input type="text"/>	CT-613 .....	<input type="text"/>	CT-663 .....	<input type="text"/>
CT-47 .....	<input type="text"/>	CT-631 .....	<input type="text"/>	CT-665 .....	<input type="text"/>
CT-236 .....	<input type="text"/>	CT-633 .....	<input type="text"/>	CT-667 .....	<input type="text"/>
CT-238 .....	<input type="text"/>	CT-634 .....	<input type="text"/>	CT-668 .....	<input type="text"/>
CT-239 .....	<input type="text"/>	CT-635 .....	<input type="text"/>	CT-669 .....	<input type="text"/>
CT-241 .....	<input type="text"/>	CT-636 .....	<input type="text"/>	DTF-621 .....	<input type="text"/>
CT-242 .....	<input type="text"/>	CT-637 .....	<input type="text"/>	DTF-622 .....	<input type="text"/>
CT-246 .....	<input type="text"/>	CT-638 .....	<input type="text"/>	DTF-624 .....	<input type="text"/>
CT-248 .....	<input type="text"/>	CT-640 .....	<input type="text"/>	Other credits .....	<input type="text"/>
CT-249 .....	<input type="text"/>	CT-641 .....	<input type="text"/>		
CT-250 .....	<input type="text"/>	CT-642 .....	<input type="text"/>		
CT-261 .....	<input type="text"/>	CT-643 .....	<input type="text"/>		
CT-501 .....	<input type="text"/>	CT-644 .....	<input type="text"/>		
CT-601 .....	<input type="text"/>	CT-645 .....	<input type="text"/>		
CT-602 .....	<input type="text"/>	CT-646 .....	<input type="text"/>		
CT-603 .....	<input type="text"/>	CT-647 .....	<input type="text"/>		
CT-604 .....	<input type="text"/>	CT-648 .....	<input type="text"/>		
CT-605 .....	<input type="text"/>	CT-649 .....	<input type="text"/>		
CT-606 .....	<input type="text"/>	CT-650 .....	<input type="text"/>		

- 2** Total tax credits claimed above (enter here and on Part 2, line 3; file appropriate form for each credit claimed) .....

- 3** Total tax credits claimed that are refund eligible (see instructions) .....

<b>2</b>	<input type="text"/>
<b>3</b>	<input type="text"/>

- 4a** If you claimed the qualified empire zone enterprise (QEZE) tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box .....

☐ **4a**

- 4b** If you claimed the START-UP NY tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box .....

☐ **4b**

- 4c** If you claimed the START-UP NY telecommunication services excise tax credit and you had a 100% area allocation factor, mark an **X** in the box .....

☐ **4c**

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