

Department of Taxation and Finance

General Business Corporation
Combined Franchise Tax Return

Tax Law – Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2026. 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 Form CT-3-A-I, *Instructions for Form CT-3-A*, before completing return.

All filers must enter tax period:

Final return ☐ Amended return ☐		beginning LIAB_PRD_BEG_DT ending LIAB_PRD_END_DT	
Employer identification number (EIN) EXT_TP_ID		File number PCC_CD / CHECK_DIGIT	Business telephone number () TP_PHONE_NMBR
Legal name of corporation LEGAL_NAME		Trade name/DBA BUS_TRADE_NAME	
Mailing address Care of (c/o) MAILING_NAME		State or country of incorporation STATE_INCORP_NAME	
Number and street or PO Box MAIL_LN_1_ADR MAIL_LN_2_ADR		Date of incorporation INCORP_DATE	Foreign corporations: date began business in NYS FRGN_BBNY_DATE
City MAIL_CITY_ADR	U.S. state/Canadian province MAIL_STATE_ADR	ZIP/Postal code MAIL_ZIP_5_ADR MAIL_ZIP_4_ADR	Country (if not United States) MAIL_CNTRY_CD
Principal business activity in NYS PRIN_BUS_ACTY_DESC		NAICS business code number (from NYS Pub 910) NAICS_CODE	
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 DCMT_RCVD_DT			

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

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

Authorized person	Printed name of authorized person AUTHOCR_FRST_NAME AUTHOCR_LAST_NAME		Signature of authorized person		Official title AUTHOCR_TITL_DESC	
	Email address of authorized person TP_EMAIL_ADR		Telephone number () AUTH_PH_NMBR		Date AUTH_OFCR_SGN_DT	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) FIRM_NAME		Firm's EIN PAID_PREPARER_ID		Preparer's PTIN or SSN PREP_SSN_NMBR	
	Signature of individual preparing this return		Address PREP_LN_1_ADR PREP_LN_2_ADR		City PREP_CTY_ADR	State PREP_ST_ADR
	Email address of individual preparing this return PP_EMAIL_ADR		Preparer's NYTPRIN or TX_PREP_RGST_ID		Excl. code EXCL_CD	Date PREP_SIGN_DT

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 6: Calculation of combined business apportionment factor (pages 7 through 12)
Part 3: Calculation of tax on combined business income base (page 4)	Part 7: Summary of tax credits claimed (page 13)
Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) (page 5)	



Designated agent's information

F. Federal separate taxable income (see instructions)	F	PT_FED_SEP_INC_AMT	
G. Value of your assets (see instr.)	G1	PT_ASST_BEG_AMT	
	G2	PT_ASST_END_AMT	
H. Value of your liabilities (see instr.)	H1	PT_LIAB_BEG_AMT	
	H2	PT_LIAB_END_AMT	
	H3	DA_LIAB_AVG_AMT	
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 QETC_STAT_IND • **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 MFG_IND • **2**
- 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate MFG_STAT_TEST_IND • **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 MFG_STAT_IND • **4**
- 5 A cooperative housing corporation eligible for the 0% capital base tax rate COOP_IND • **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. SM_BUS_IND • **6**
- 6a Total capital contributions • **6a** TOT_CAP_CNTRB_AMT

Section B: New York State information (see instructions)

- 1 Total number of New York State employees for all group members • **1** NYS_EMP_NMBR
- 2 Total wages paid to New York State employees for all group members • **2** NYS_EMP_WG_AMT
- 3 Total number of business establishments in New York State for all group members • **3** NYS_LOC_NMBR
- 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 MBR_EXP_208_IND • **4**
- 4a If you marked the line 4 box, use line 4a to report the applicable exception MBR_EXP_208_CD Number Amount
number (1-4) and the amount of royalty payments **4a** • MBR_EXP_208_AMT

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
FED1120_IND 1120 • FEDCONS_IND 1120 consolidated • Other (identify): FED_FORM_FLD_CODE FEDOTH_IND •
- 2 **Amended return** – If you marked the amended return box on page 1, mark an **X** in the applicable boxes and attach documentation:
AMEND_FNL_FED_IND Final federal determination • Date of determination FINAL_FED_DATE
NOL NET_LSS_CRYBCK_IND Capital loss carryback • CAP_LSS_CRYBCK_IND Capital loss carryback ... • FED_1139_FILED_IND 1139 • FED_1120X_IND 1120X •
Failure to meet investment capital holding period PR_INV_AMND_IND •
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • **2a** PRR_TAX_DUE_AMT
- 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
CT3_1_IND CT-3.1 • CT3_2_IND CT-3.2 • CT3_3_IND CT-3.3 • CT3_4_IND CT-3.4 • CT60_IND CT-60 • CT225_A_IND CT-225-A • CT227_IND CT-227 •
Other (identify): OTHER_ATT_IND •
- 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** TX_CR_NMBR

568002260099



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. ICOG_IND • **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. NINCL_ICOG_IND • **5b**
- 5c** If you marked the line 5a box, enter the beginning and ending dates of the first year of the election **5c** • Beginning
ELECT_1_BEG_DT • Ending
ELECT_2_END_DT

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

- | | |
|---|--|
| 1a Business income base tax (from Part 3, line 20) • 1a TX_ON_ENL_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |
| 1b Capital base tax (from Part 4, line 15) • 1b TX_ON_CAP_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |
| 1c Fixed dollar minimum tax for
<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">New York receipts</div> <div style="border: 1px solid black; padding: 0 10px; flex-grow: 1;">NYS_RCPTS_AMT</div> </div> • 1c FIXED_MIN_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |
| 2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions) • 2 TX_LRGST_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |
| 3 Tax credits used (from Part 7, line 2; see instructions) • 3 TOT_TX_CR_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |
| 4a Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0) • 4a TX_DUE_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |
| 4b Sum of fixed dollar minimum taxes for taxable group members • 4b MIN_TX_SUB_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |
| 4c Total combined tax due (add lines 4a and 4b) • 4c TOT_CMB_TX_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |

Penalties and interest

- | | |
|---|--|
| 5 Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box) CT222_IND • • 5 PENALTY_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |
| 6 Interest on late payment (see instructions) • 6 INT_LATE_PAY_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |
| 7 Late filing and late payment penalties (see instructions) • 7 LATE_FIL_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |
| 8 Total penalties and interest (add lines 5, 6, and 7) • 8 TOT_PNLT_INT_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |

Voluntary gifts/contributions

- | | |
|--|--|
| 9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1) | <div style="border: 1px solid black; padding: 0 10px;">TOT_GFT_AMT</div> |
| 10 Total amount due (add lines 4c, 8, and 9) • 10 TOT_TX_LIAB_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |

Prepayments

- | | |
|--|--|
| 11 Mandatory first installment (MFI) from Form CT-300 (see instr.) | <div style="border: 1px solid black; padding: 0 10px;">REQ_INSTALL_A_AMT</div> |
| 12 Second installment (from Form CT-400) | <div style="border: 1px solid black; padding: 0 10px;">REQ_INSTALL_B_AMT</div> |
| 13 Third installment (from Form CT-400) | <div style="border: 1px solid black; padding: 0 10px;">REQ_INSTALL_C_AMT</div> |
| 14 Fourth installment (from Form CT-400) | <div style="border: 1px solid black; padding: 0 10px;">REQ_INSTALL_D_AMT</div> |
| 15 Payment with extension request (from Form CT-5.3, line 8) | <div style="border: 1px solid black; padding: 0 10px;">REQ_EXTN_PYMT_AMT</div> |
| 16 Overpayment credited from prior years
(see instructions) Period CRD_FRM_PRRYR_DATE | <div style="border: 1px solid black; padding: 0 10px;">OVPMT_PRR_AMT</div> |
| 17 Overpayment credited from CT-3-M Period CRD_FRM_PRD_DATE | <div style="border: 1px solid black; padding: 0 10px;">PREPAY_CR_AMT</div> |
| 18 Total prepayments from members not previously included in the combined return (from Forms CT-3-A/BC; see instructions) | <div style="border: 1px solid black; padding: 0 10px;">PAY_NINC_AMT</div> |
| 19 Total prepayments (add lines 11 through 18; see instructions) • 19 TOT_PRPAY_AMT | <div style="border: 1px solid black; width: 100%; height: 100%; background-color: #f0f0f0;"></div> |



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

20a Underpayment	• 20a	BALANCE_AMT	
20b Additional amount for 2027 MFI	• 20b	ADD_MFI_AMT	
20c Balance due	• 20c	BAL_DUE_AMT	
21a Excess prepayments	• 21a	XS_PREPAY_AMT	
21b Amount previously credited to 2027 MFI	• 21b	PR_CR_MFI_AMT	
21c Overpayment	• 21c	OVPMT_AMT	
22 Amount of overpayment to be credited to next period	• 22	CR_2_NXT_PRD_AMT	
23 Balance of overpayment available (subtract line 22 from line 21c)	• 23	BAL_OVERPAY_AMT	
24 Amount of overpayment to be credited to Form CT-3-M	• 24	OVERPAY_CR_MTA_AMT	
25 Balance of overpayment to be refunded (subtract line 24 from line 23)	• 25	RFND_AMT	
26 Unused tax credits to be refunded	• 26	RFND_TX_CR_AMT	
27 Refundable tax credits to be credited as an overpayment to next year's tax return	• 27	TX_CR_OP_NXT_AMT	

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

1a Federal consolidated taxable income (CTI) of New York combined group (see instructions)	• 1a	FED_CONS_INC_AMT	
1b Addback federal consolidated net operating loss deduction (NOLD)	• 1b	ADBK_FED_NOL_AMT	
1c Addback federal consolidated special deductions	• 1c	ADBK_FED_DVND_AMT	
1d Addback federal dividends paid deduction (DPD) of captive real estate investment trusts and captive regulated investment companies disallowed by New York State	• 1d	ADBK_DSALLW_AMT	
1e Federal CTI before federal NOLD, federal special deductions, and disallowed federal DPD (add lines 1a through 1d)	• 1e	FED_INC_B4_ELM_AMT	
1f Elimination of intercorporate dividends (see instructions)	• 1f	ELM_INTERCORP_AMT	
1g Federal CTI before New York State additions and subtractions (subtract line 1f from line 1e)	• 1g	FED_TXBL_INC_AMT	
2 Additions to federal CTI (from Form CT-225-A, line 5)	• 2	TOT_ADD_FTI_AMT	
3 Add lines 1g and 2	• 3	TOT_ADD_AMT	
4 Subtractions from federal CTI (from Form CT-225-A, line 10; see instructions)	• 4	TOT_SUBT_AMT	
5 Subtract line 4 from line 3	• 5	NET_ENI_AMT	
6 Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1)	• 6	BANK_MOD_AMT	
7 Combined entire net income (ENI) (subtract line 6 from line 5)	• 7	ENI_AMT	
8 Investment and other exempt income (from Form CT-3.1, Schedule D, line 1; see instructions)	• 8	EXMPT_INC_AMT	
9 Subtract line 8 from line 7	• 9	ADJ_ENI_AMT	
10 Excess interest deductions attributable to investment income and capital and other exempt income (from Form CT-3.1, Schedule D, line 2)	• 10	XS_EXP_AMT	
11 Combined business income (add lines 9 and 10)	• 11	TOT_BUS_INC_AMT	
12 Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	• 12	ADBK_NET_AMT	
13 Combined business income after addback (add lines 11 and 12)	• 13	BUS_INC_AMT	
14 Combined business apportionment factor (from Part 6, line 58)	• 14	ENI_INV_ALLOC_PCT	
15 Apportioned combined business income after addback (multiply line 13 by line 14)	• 15	ALLOC_BUS_INC_AMT	
16 PNOLC subtraction (from Form CT-3.3, Schedule C, line 4)	• 16	NOL_SUBT_AMT	
17 Subtract line 16 from line 15	• 17	ENI_SUBTL_AMT	
18 Net operating loss (NOL) deduction (from Form CT-3.4, line 6)	• 18	NOL_DED_AMT	
19 Combined business income base (subtract line 18 from line 17)	• 19	ENI_BASE_AMT	
20 Combined business income base tax (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)	• 20	ENI_TX_ON_ENI_AMT	

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	 A Member name	B Member EIN	C New	D Existing	E Departed	F Ownership percentage
A	Designated agent:		☐ MBR_NEW_IND	☐ MBR_EXIST_IND	☐ MBR_DEPART_IND	
B	MBR_NAME	MBR_EIN_ID	☐	☐	☐	MBR_OWNER_PCT
C			☐	☐	☐	
D			☐	☐	☐	
E			☐	☐	☐	
F			☐	☐	☐	
G			☐	☐	☐	
H			☐	☐	☐	
I			☐	☐	☐	
J			☐	☐	☐	
K			☐	☐	☐	
L			☐	☐	☐	
M			☐	☐	☐	
N			☐	☐	☐	
O			☐	☐	☐	
P			☐	☐	☐	

Item	G If part of a federal consolidated group, mark an X in the box	H Federal form filed	I EIN of parent of federal consolidated return	J Federal separate taxable income
A	FED_CONS_GRP_IND	FED_FORM_FLD_CODE	PRNT_FED_EIN_ID	FED_SEP_TXINC_AMT
B	☐			
C	☐			
D	☐			
E	☐			
F	☐			
G	☐			
H	☐			
I	☐			
J	☐			
K	☐			
L	☐			
M	☐			
N	☐			
O	☐			
P	☐			

Total from attached sheets

1	Aggregate of federal separate taxable income (add amounts in column J)	1	AGG_SEP_INC_AMT
2	Adjustment accounting for application of Treasury Regulations § 1.1502.12	2	ADJ_TRSRY_12_AMT
3	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2)	3	AGG_SEP_CONS_AMT
4	Adjustment accounting for application of Treasury Regulations § 1.1502.11	4	AGG_SEP_11_AMT
5	Other adjustments, if any, required under IRC to arrive at federal CTI of New York combined group	5	OTH_ADJ_IRC_AMT
6	Federal CTI of New York combined group (combine lines 3, 4, and 5)	6	FED_NY_CGRP_AMT

Certain items reported on line 2 or 4

7	Deferral or recognition of intercompany income, expense, gain, or loss	7	DEFER_EXP_AMT
8	Consolidated net capital gain	8	CONS_CAP_GAIN_AMT
9	Consolidated charitable contributions deduction	9	CONS_CHRTY_AMT
10	Consolidated IRC § 1231 net loss	10	CON_SECT_1231_AMT

568005260099



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 PT_ASST_AVG_AMT	PT_ASST_MBR_AMT	PT_ASST_LMT_AMT	ASST_AVG_AMT
2	Real property and marketable securities included on line 1				2 RL_PROP_INCL_AMT
3	Subtract line 2 from line 1, column D				3 NET_ASST_AMT
4	Real property and marketable securities at fair market value				4 RL_PROP_FMV_AMT
5	Adjusted total assets (add lines 3 and 4)				5 ADJ_TOT_ASST_AMT
6	Total liabilities •	6 LIAB_AVG_P_AMT	LIAB_AVG_SUB_AMT	LIAB_AVG_ELM_AMT	LIAB_AVG_AMT
7	Total net assets (subtract line 6, column D, from line 5)				7 TOT_CAP_AMT
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)				8 TOT_INVCAP_AMT
9	Business capital (subtract line 8 from line 7)				9 NET_CAP_AMT
10	Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)				10 ADBK_INVCAP_AMT
11	Combined capital (add lines 9 and 10)				11 BUS_CAP_AMT
12	Combined business apportionment factor (from Part 6, line 58)				12 CAP_BUS_ALLOC_PCT
13	Combined capital base (multiply line 11 by line 12)				13 ALLOC_BUS_CAP_AMT
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 CAP_TX_ON_CAP_AMT

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 CAP_AVG_AMT	CAP_LIAB_AMT	CAP_NET_AMT
17	Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2) •	17 STK_HELD_AVG_AMT	STK_HELD_LIAB_AMT	STK_HELD_NET_AMT
18	Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3) •	18 STK_PRSM_AVG_AMT	STK_PRSM_LIAB_AMT	STK_PRSM_NET_AMT
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 TOTAL_INV_CAP_AMT

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 not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10) •	20 STK_PR_AVG_AMT	STK_PR_LIAB_AMT	STK_PR_NET_AMT



PROCESS CODE - 0628C

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)NO_RCPTS_IND • ☐

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

§ 210-A(2)

1 Sales of tangible personal property						
1a	NYS	SALES_NYS_PRNT_AMT	SALES_NYS_SUB_AMT	SALES_NYS_ELM_AMT	SALES_NYS_AMT	
1b	EW	SALES_ALL_PRNT_AMT	SALES_ALL_SUB_AMT	SALES_ALL_ELM_AMT		SALES_ALL_AMT
2 Sales of electricity						
2a	NYS	ELC_NYS_PRNT_AMT	ELC_NYS_SUB_AMT	ELC_NYS_ELM_AMT	SALES_ELC_NYS_AMT	
2b	EW	ELC_ALL_PRNT_AMT	ELC_ALL_SUB_AMT	ELC_ALL_ELM_AMT		SALES_ELC_ALL_AMT
3 Net gains from sales of real property						
3a	NYS	RP_NYS_PRNT_AMT	RP_NYS_SUB_AMT	RP_NYS_ELM_AMT	SALES_RP_NYS_AMT	
3b	EW	RP_ALL_PRNT_AMT	RP_ALL_SUB_AMT	RP_ALL_ELM_AMT		SALES_RP_ALL_AMT

§ 210-A(3)

4 Rental of real and tangible personal property						
4a	NYS	RNT_NYS_PRNT_AMT	RNT_NYS_SUB_AMT	RNT_NYS_ELM_AMT	RNT_PROP_NYS_AMT	
4b	EW	RNT_ALL_PRNT_AMT	RNT_ALL_SUB_AMT	RNT_ALL_ELM_AMT		RNT_PROP_ALL_AMT
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property						
5a	NYS	ROYAL_NYS_PRNT_AMT	ROYAL_NYS_SUB_AMT	ROYAL_NYS_ELM_AMT	ROYAL_NYS_AMT	
5b	EW	ROYAL_ALL_PRNT_AMT	ROYAL_ALL_SUB_AMT	ROYAL_ALL_ELM_AMT		ROYAL_ALL_AMT
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event						
6a	NYS	TV_NYS_PRNT_AMT	TV_NYS_SUB_AMT	TV_NYS_ELM_AMT	SALES_TV_NYS_AMT	
6b	EW	TV_ALL_PRNT_AMT	TV_ALL_SUB_AMT	TV_ALL_ELM_AMT		SALES_TV_ALL_AMT

§ 210-A(4)

7 Sale, licensing, rental, or granting access to digital products and digital services						
7a	NYS	DGTL_NYS_PRNT_AMT	DGTL_NYS_SUB_AMT	DGTL_NYS_ELM_AMT	SALES_DGTL_NYS_AMT	
7b	EW	DGTL_ALL_PRNT_AMT	DGTL_ALL_SUB_AMT	DGTL_ALL_ELM_AMT		SALES_DGTL_ALL_AMT

§ 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) FIXED_PCT_IND • **8** ☐**§ 210-A(5)(a)(2) – Mark an **X** in each box that is applicable (see line 8 instructions)****§ 210-A(5)(a)(2)(A)**

9 Interest from loans secured by real property						
9a	NYS	INT_RP_NYS_PRT_AMT	INT_RP_NYS_SUB_AMT	INT_RP_NYS_ELM_AMT	INT_RP_NYS_AMT	
9b	EW	INT_RP_ALL_PRT_AMT	INT_RP_ALL_SUB_AMT	INT_RP_ALL_ELM_AMT		INT_RP_ALL_AMT
10 Net gains from sales of loans secured by real property						
10a	NYS	NG_RP_NYS_PRNT_AMT	NG_RP_NYS_SUB_AMT	NG_RP_NYS_ELM_AMT	GAIN_RP_NYS_AMT	
10b	EW	NG_RP_ALL_PRNT_AMT	NG_RP_ALL_SUB_AMT	NG_RP_ALL_ELM_AMT		GAIN_RP_ALL_AMT
11 Interest from loans not secured by real property (QFI • ☐)		INT_N_RP_IND				
11a	NYS	INT_NRP_NYS_AMT	INT_NRP_NY_SUB_AMT	INT_NRP_NY_ELM_AMT	INT_N_RP_NYS_AMT	
11b	EW	INT_NRP_ALL_AMT	INT_N_ALL_SUB_AMT	INT_N_ALL_ELM_AMT		INT_N_RP_ALL_AMT
12 Net gains from sales of loans not secured by real property (QFI • ☐)		GAIN_N_RP_IND				
12a	NYS	NG_NRP_NYS_PRT_AMT	NG_NRP_NYS_SUB_AMT	NG_NRP_NYS_ELM_AMT	GAIN_N_RP_NYS_AMT	
12b	EW	NG_NRP_ALL_PRT_AMT	NG_NRP_ALL_SUB_AMT	NG_NRP_ALL_ELM_AMT		GAIN_N_RP_ALL_AMT

568007260099



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
--	---------------------------------	--	--	--	--

§ 210-A(5)(a)(2)(B) (QFI • ☐)

INT_FED_ALL_IND

13	Interest from federal debt				
13a	NYS	INT_DEBT_NYS_P_AMT	INT_DBT_NY_SUB_AMT	INT_DBT_NY_ELM_AMT	INT_DEBT_NYS_AMT
13b	EW	INT_DEBT_PRNT_AMT	INT_DEBT_SUB_AMT	INT_DEBT_ELM_AMT	INT_DEBT_ALL_AMT
14					
14a					
14b					
15	Interest from NYS and its political subdivisions debt				
15a	NYS	INT_MNCP_NY_P_AMT	INT_MCP_NY_SUB_AMT	INT_MCP_NY_ELM_AMT	INT_MNCP_NYS_AMT
15b	EW	INT_MNCP_PRT_AMT	INT_MNCP_SUB_AMT	INT_MNCP_ELM_AMT	INT_MNCP_ALL_AMT
16	Net gains from federal, NYS, and NYS political subdivisions debt				
16a	NYS	NG_MNCP_NY_P_AMT	NG_MNCP_NY_SUB_AMT	NG_MNCP_NY_ELM_AMT	GAIN_MNCP_NYS_AMT
16b	EW	GAIN_MNCP_PRT_AMT	GAIN_MNCP_SUB_AMT	GAIN_MNCP_ELM_AMT	GAIN_MNCP_ALL_AMT
17	Interest from other states and their political subdivisions debt				
17a	NYS	INT_OTH_NYS_P_AMT	INT_NYS_SUB_AMT	INT_NYS_ELM_AMT	INT_OTH_ST_NYS_AMT
17b	EW	INT_OTH_ST_PRT_AMT	INT_OTH_ST_SUB_AMT	INT_OTH_ST_ELM_AMT	INT_OTH_ST_ALL_AMT
18	Net gains from other states and their political subdivisions debt				
18a	NYS	GAIN_NYS_PRT_AMT	GAIN_NYS_SUB_AMT	GAIN_NYS_ELM_AMT	GAIN_ST_NYS_AMT
18b	EW	GAIN_ALL_PRT_AMT	GAIN_ALL_SUB_AMT	GAIN_ALL_ELM_AMT	GAIN_ST_ALL_AMT

§ 210-A(5)(a)(2)(C) (QFI • ☐)

INT_GOV_IND

19	Interest from asset-backed securities and other government agency debt				
19a	NYS	INT_GOV_NY_PRT_AMT	INT_GOV_NY_SUB_AMT	INT_GOV_NY_ELM_AMT	INT_GOV_NYS_AMT
19b	EW	INT_ALL_PRNT_AMT	INT_ALL_SUB_AMT	INT_ALL_ELM_AMT	INT_GOV_ALL_AMT
20	Net gains from government agency debt or asset-backed securities sold through an exchange				
20a	NYS	NG_GOV_NY_PRNT_AMT	NG_GOV_NY_SUB_AMT	NG_GOV_NY_ELM_AMT	GAIN_GOV_NYS_AMT
20b	EW	NG_GOV_ALL_PRT_AMT	NG_GOV_ALL_SUB_AMT	NG_GOV_ALL_ELM_AMT	GAIN_GOV_ALL_AMT
21	Net gains from all other asset-backed securities				
21a	NYS	NG_SCTT_NY_PRT_AMT	NG_SCTT_NY_SUB_AMT	NG_SCTT_NY_ELM_AMT	GAIN_SCTT_NYS_AMT
21b	EW	NG_SCTT_PRNT_AMT	NG_SCTT_SUB_AMT	NG_SCTT_ELM_AMT	GAIN_SCTT_ALL_AMT

§ 210-A(5)(a)(2)(D) (QFI • ☐)

INT_BOND_IND

22	Interest from corporate bonds				
22a	NYS	INT_BND_NY_PRT_AMT	INT_BND_NY_SUB_AMT	INT_BND_NY_ELM_AMT	INT_BOND_NYS_AMT
22b	EW	INT_BOND_PRT_AMT	INT_BOND_SUB_AMT	INT_BOND_ELM_AMT	INT_BOND_ALL_AMT
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange				
23a	NYS	NG_BOND_NY_PRT_AMT	NG_BOND_NY_SUB_AMT	NG_BOND_NY_ELM_AMT	GAIN_BOND_NYS_AMT
23b	EW	NG_BND_ALL_PRT_AMT	NG_BND_ALL_SUB_AMT	NG_BND_ALL_ELM_AMT	GAIN_BOND_ALL_AMT
24	Net gains from other corporate bonds				
24a	NYS	OTH_BND_NY_PRT_AMT	OTH_BND_NY_SUB_AMT	OTH_BND_NY_ELM_AMT	OTH_BOND_NYS_AMT
24b	EW	OTH_ALL_PRNT_AMT	OTH_ALL_SUB_AMT	OTH_ALL_ELM_AMT	OTH_BOND_ALL_AMT



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
--	---------------------------------	--	--	--	--

§ 210-A(5)(a)(2)(E)

25	Net interest from reverse repurchase and securities borrowing agreements				
25a	NYS			INT_PCHS_NYS_AMT	
25b	EW				INT_PCHS_ALL_AMT

§ 210-A(5)(a)(2)(F)

26	Net interest from federal funds				
26a	NYS	INT_FED_NY_PRT_AMT	INT_FED_NY_SUB_AMT	INT_FED_NY_ELM_AMT	INT_FED_NYS_AMT
26b	EW	INT_FED_PRNT_AMT	INT_FED_SUB_AMT	INT_FED_ELM_AMT	INT_FED_ALL_AMT

§ 210-A(5)(a)(2)(I) (QFI ☐) INT_SALES_IND

27	Net income from sales of commodities				
27a	NYS	INT_SLE_NY_PRT_AMT	INT_SLE_NY_SUB_AMT	INT_SLE_NY_ELM_AMT	INT_SALES_NYS_AMT
27b	EW	INT_SALES_PRNT_AMT	INT_SALES_SUB_AMT	INT_SALES_ELM_AMT	INT_SALES_ALL_AMT

§ 210-A(5)(a)(2)(J) (QFI ☐) MKT_GAIN_IND

28	Marked to market net gains				
28a	NYS			MKT_GAIN_NYS_AMT	
28b	EW				MKT_GAIN_ALL_AMT

§ 210-A(5)(a)(2)(H) (QFI ☐) INT_OTH_IND**210-A(5)(a)(2)(G)** (QFI ☐) OTH_INT_IND

29	Interest from other financial instruments				
29a	NYS	INT_OTH_NY_PRT_AMT	INT_OTH_NY_SUB_AMT	INT_OTH_NY_ELM_AMT	INT_OTH_NYS_AMT
29b	EW	INT_OTH_PRNT_AMT	INT_OTH_SUB_AMT	INT_OTH_ELM_AMT	INT_OTH_ALL_AMT

30	Net gains and other income from other financial instruments				
30a	NYS			GAIN_OTH_NYS_AMT	
30b	EW				GAIN_OTH_ALL_AMT



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
--	---------------------------------	--	--	--	--

§ 210-A(5)(b)

31 Brokerage commissions					
31a	NYS	CMSN_NYS_PRNT_AMT	CMSN_NYS_SUB_AMT	CMSN_NYS_ELM_AMT	CMSN_NYS_AMT
31b	EW	CMSN_ALL_PRNT_AMT	CMSN_ALL_SUB_AMT	CMSN_ALL_ELM_AMT	CMSN_ALL_AMT
32 Margin interest earned on behalf of brokerage accounts					
32a	NYS	BRKG_NYS_PRNT_AMT	BRKG_NYS_SUB_AMT	BRKG_NYS_ELM_AMT	BRKG_INT_NYS_AMT
32b	EW	BRKG_ALL_PRNT_AMT	BRKG_ALL_SUB_AMT	BRKG_ALL_ELM_AMT	BRKG_INT_ALL_AMT
33 Fees for advisory services for underwriting or management of underwriting					
33a	NYS	ADVR_NYS_PRNT_AMT	ADVR_NYS_SUB_AMT	ADVR_NYS_ELM_AMT	ADVR_SVC_NYS_AMT
33b	EW	ADVR_ALL_PRNT_AMT	ADVR_ALL_SUB_AMT	ADVR_ALL_ELM_AMT	ADVR_SVC_ALL_AMT
34 Receipts from primary spread of selling concessions					
34a	NYS	CSSN_NYS_PRNT_AMT	CSSN_NYS_SUB_AMT	CSSN_NYS_ELM_AMT	CSSN_NYS_AMT
34b	EW	CSSN_ALL_PRNT_AMT	CSSN_ALL_SUB_AMT	CSSN_ALL_ELM_AMT	CSSN_ALL_AMT
35 Receipts from account maintenance fees					
35a	NYS	ACCT_NYS_PRNT_AMT	ACCT_NYS_SUB_AMT	ACCT_NYS_ELM_AMT	ACCT_MAINT_NYS_AMT
35b	EW	ACCT_ALL_PRNT_AMT	ACCT_ALL_SUB_AMT	ACCT_ALL_ELM_AMT	ACCT_MAINT_ALL_AMT
36 Fees for management or advisory services					
36a	NYS	MGMT_NYS_PRNT_AMT	MGMT_NYS_SUB_AMT	MGMT_NYS_ELM_AMT	MGMT_FEE_NYS_AMT
36b	EW	MGMT_ALL_PRNT_AMT	MGMT_ALL_SUB_AMT	MGMT_ALL_ELM_AMT	MGMT_FEE_ALL_AMT
37 Interest from an affiliated corporation					
37a	NYS	INT_AFF_NY_PRT_AMT	INT_AFF_NY_SUB_AMT	INT_AFF_NY_ELM_AMT	INT_AFF_NYS_AMT
37b	EW	INT_AFF_PRNT_AMT	INT_AFF_SUB_AMT	INT_AFF_ELM_AMT	INT_AFF_ALL_AMT

§ 210-A(5)(c)

38 Interest, fees, and penalties from credit cards					
38a	NYS	INT_FEE_NY_PRT_AMT	INT_FEE_NY_SUB_AMT	INT_FEE_NY_ELM_AMT	INT_CRCD_NYS_AMT
38b	EW	INT_FEE_PRNT_AMT	INT_FEE_SUB_AMT	INT_FEE_ELM_AMT	INT_CRCD_ALL_AMT
39 Service charges and fees from credit cards					
39a	NYS	FEE_NYS_PRNT_AMT	FEE_NYS_SUB_AMT	FEE_NYS_ELM_AMT	FEE_CRCD_NYS_AMT
39b	EW	FEE_ALL_PRNT_AMT	FEE_ALL_SUB_AMT	FEE_ALL_ELM_AMT	FEE_CRCD_ALL_AMT
40 Receipts from merchant discounts					
40a	NYS	MERCH_NYS_PRNT_AMT	MERCH_NYS_SUB_AMT	MERCH_NYS_ELM_AMT	MERCH_NYS_AMT
40b	EW	MERCH_ALL_PRNT_AMT	MERCH_ALL_SUB_AMT	MERCH_ALL_ELM_AMT	MERCH_ALL_AMT
41 Receipts from credit card authorizations and settlement processing					
41a	NYS	RCPT_NYS_PRNT_AMT	RCPT_NYS_SUB_AMT	RCPT_NYS_ELM_AMT	RCPT_CRCD_NYS_AMT
41b	EW	RCPT_CRCD_PRNT_AMT	RCPT_CRCD_SUB_AMT	RCPT_CRCD_ELM_AMT	RCPT_CRCD_ALL_AMT
42 Other credit card processing receipts					
42a	NYS	OTH_NYS_PRNT_AMT	OTH_NYS_SUB_AMT	OTH_NYS_ELM_AMT	OTH_CRCD_NYS_AMT
42b	EW	OTH_CRCD_PRNT_AMT	OTH_CRCD_SUB_AMT	OTH_CRCD_ELM_AMT	OTH_CRCD_ALL_AMT



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
--	---------------------------------	--	--	--	--

§ 210-A(5)(d)

43 Receipts from certain services to regulated investment companies					
43a	NYS	RCPT_INV_PRNT_AMT	RCPT_INV_SUB_AMT	RCPT_INV_ELM_AMT	RCPT_INV_NYS_AMT
43b	EW	RCPTS_ALL_PRNT_AMT	RCPTS_ALL_SUB_AMT	RCPTS_ALL_ELM_AMT	RCPT_INV_ALL_AMT

§ 210-A(5-a)

44 Net CFC tested income					
44a	NYS	0 00	0 00	0 00	0 00
44b	EW	GLB_INTGB_PRNT_AMT	GLB_INTGB_SUB_AMT	GLB_INTGB_ELM_AMT	GLB_INTGB_ALL_AMT

§ 210-A(6)

45 Receipts from railroad, trucking, and omnibus business					
45a	NYS	RCPT_TRCK_PRNT_AMT	RCPT_TRCK_SUB_AMT	RCPT_TRCK_ELM_AMT	RCPT_TRCK_NYS_AMT
45b	EW	RCPT_ALL_PRT_AMT	RCPT_ALL_SUB_AMT	RCPT_ALL_ELM_AMT	RCPT_TRCK_ALL_AMT

§ 210-A(6-a)

46 Receipts from the operation of vessels					
46a	NYS	RCPT_NY_PRNT_AMT	RCPT_NY_SUB_AMT	RCPT_NY_ELM_AMT	RCPT_VSSL_NYS_AMT
46b	EW	RCPT_VSSL_PRNT_AMT	RCPT_VSSL_SUB_AMT	RCPT_VSSL_ELM_AMT	RCPT_VSSL_ALL_AMT

§ 210-A(7)

47 Receipts from air freight forwarding					
47a	NYS	RCPT_FRFW_PRNT_AMT	RCPT_FRFW_SUB_AMT	RCPT_FRFW_ELM_AMT	RCPT_FRFW_NYS_AMT
47b	EW	RCPTS_FRFW_PRT_AMT	RCPTS_FRFW_SUB_AMT	RCPTS_FRFW_ELM_AMT	RCPT_FRFW_ALL_AMT
48 Receipts from other aviation services					
48a	NYS	RCPT_AVTN_PRNT_AMT	RCPT_AVTN_SUB_AMT	RCPT_AVTN_ELM_AMT	RCPT_AVTN_NYS_AMT
48b	EW	RCPTS_AVTN_PRT_AMT	RCPTS_AVTN_SUB_AMT	RCPTS_AVTN_ELM_AMT	RCPT_AVTN_ALL_AMT

§ 210-A(8)

49 Receipts from advertising in newspapers or periodicals					
49a	NYS	ADVRT_PPR_PRNT_AMT	ADVRT_PPR_SUB_AMT	ADVRT_PPR_ELM_AMT	ADVRT_PPR_NYS_AMT
49b	EW	ADVRT_ALL_PRNT_AMT	ADVRT_ALL_SUB_AMT	ADVRT_ALL_ELM_AMT	ADVRT_PPR_ALL_AMT
50 Receipts from advertising on other physical media					
50a	NYS	ADVRT_NY_PRNT_AMT	ADVRT_NY_SUB_AMT	ADVRT_NY_ELM_AMT	ADVRT_OTH_NYS_AMT
50b	EW	ADVRT_OTH_PRNT_AMT	ADVRT_OTH_SUB_AMT	ADVRT_OTH_ELM_AMT	ADVRT_OTH_ALL_AMT
51 Receipts from advertising on television or radio					
51a	NYS	ADVRT_TV_PRNT_AMT	ADVRT_TV_SUB_AMT	ADVRT_TV_ELM_AMT	ADVRT_TV_NYS_AMT
51b	EW	ADVRT_NYS_PRNT_AMT	ADVRT_NYS_SUB_AMT	ADVRT_NYS_ELM_AMT	ADVRT_TV_ALL_AMT
52 Receipts from advertising via internet					
52a	NYS	ADVRT_INTR_PRT_AMT	ADVRT_INTR_SUB_AMT	ADVRT_INTR_ELM_AMT	ADVRT_INTR_NYS_AMT
52b	EW	ADVRT_INT_PRNT_AMT	ADVRT_INT_SUB_AMT	ADVRT_INT_ELM_AMT	ADVRT_INTR_ALL_AMT
53 Receipts from advertising or marketing services					
53a	NYS	ADVRT_MKT_PRT_AMT	ADVRT_MKT_SUB_AMT	ADVRT_MKT_ELM_AMT	ADVRT_MKT_NYS_AMT
53b	EW	ADVRT_MRKT_PRT_AMT	ADVRT_MRKT_SUB_AMT	ADVRT_MRKT_ELM_AMT	ADVRT_MKT_ALL_AMT

568011260099



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
--	---------------------------------	--	--	--	--

§ 210-A(9)

54	Receipts from transportation or transmission of gas through pipes				
54a	NYS	PIPE_TRANS_PRT_AMT	PIPE_TRANS_SUB_AMT	PIPE_TRANS_ELM_AMT	PIPE_TRANS_NYS_AMT
54b	EW	PIPE_ALL_PRNT_AMT	PIPE_ALL_SUB_AMT	PIPE_ALL_ELM_AMT	PIPE_TRANS_ALL_AMT

§ 210-A(10)

55	Receipts from other services/activities not specified				
55a	NYS	OTH_BUS_NY_PRT_AMT	OTH_BUS_NY_SUB_AMT	OTH_BUS_NY_ELM_AMT	OTH_BUS_NYS_AMT
55b	EW	OTH_BUS_PRNT_AMT	OTH_BUS_SUB_AMT	OTH_BUS_ELM_AMT	OTH_BUS_ALL_AMT

§ 210-A(11)

56	Discretionary adjustments				
56a	NYS	DSCR_ADJ_PRNT_AMT	DSCR_ADJ_SUB_AMT	DSCR_ADJ_ELM_AMT	DSCR_ADJ_NYS_AMT
56b	EW	DSCR_ALL_PRNT_AMT	DSCR_ALL_SUB_AMT	DSCR_ALL_ELM_AMT	DSCR_ADJ_ALL_AMT

Total receipts

57	Add lines 1 through 56 in columns D and E.....				
				RCPTS_NYS_AMT	RCPTS_ALL_AMT

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 BUS_ALLOC_PCT



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).....

CONVICTED_IND

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•	SERV_MORT_CR_IND	SERV_MORT_CR_AMT	CT-606•	CT606_IND	CT606_AMT	CT-650•	CT650_IND	CT650_AMT
CT-40•	CT40_IND	CT40_AMT	CT-607•	CT607_IND	CT607_AMT	CT-651•	CT651_IND	CT651_AMT
CT-41•	CT41_IND	CT41_AMT	CT-611•	CT611_IND	CT611_AMT	CT-652•	CT652_IND	CT652_AMT
CT-43•	CT43_IND	CT43_AMT	CT-611.1•	CT611_1_IND	CT611_1_AMT	CT-654•	CT654_IND	CT654_AMT
CT-44•	CT44_IND	CT44_AMT	CT-611.2•	CT611_2_IND	CT611_2_AMT	CT-660•	CT660_IND	CT660_AMT
CT-46•	CT46_IND	CT46_AMT	CT-612•	CT612_IND	CT612_AMT	CT-661•	CT661_IND	CT661_AMT
CT-46•	CT46_2_IND	CT46_2_AMT	CT-613•	CT613_IND	CT613_AMT	CT-663•	CT663_IND	CT663_AMT
CT-47•	CT47_IND	CT47_AMT	CT-631•	CT631_IND	CT631_AMT	CT-665•	CT665_IND	CT665_AMT
CT-236•	CT236_IND	CT236_AMT	CT-633•	CT633_IND	CT633_AMT	CT-667•	CT667_IND	CT667_AMT
CT-238•	CT238_IND	CT238_AMT	CT-634•	CT634_IND	CT634_AMT	CT-668•	CT668_IND	CT668_AMT
CT-239•	CT239_IND	CT239_AMT	CT-635•	CT635_IND	CT635_AMT	CT-669•	CT669_IND	CT669_AMT
CT-241•	CT241_IND	CT241_AMT	CT-636•	CT636_IND	CT636_AMT	DTF-621•	DTF621_IND	DTF621_AMT
CT-242•	CT242_IND	CT242_AMT	CT-637•	CT637_IND	CT637_AMT	DTF-622•	DTF622_IND	DTF622_AMT
CT-246•	CT246_IND	CT246_AMT	CT-638•	CT638_IND	CT638_AMT	DTF-624•	DTF624_IND	DTF624_AMT
CT-248•	CT248_IND	CT248_AMT	CT-640•	CT640_IND	CT640_AMT	Other credits •	OTH_CR_IND	OTH_CR_AMT
CT-249•	CT249_IND	CT249_AMT	CT-641•	CT641_IND	CT641_AMT			
CT-250•	CT250_IND	CT250_AMT	CT-642•	CT642_IND	CT642_AMT			
CT-261•	CT261_IND	CT261_AMT	CT-643•	CT643_IND	CT643_AMT			
CT-501•	CT501_IND	CT501_AMT	CT-644•	CT644_IND	CT644_AMT			
CT-601•	CT601_IND	CT601_AMT	CT-645•	CT645_IND	CT645_AMT			
CT-602•	CT602_IND	CT602_AMT	CT-646•	CT646_IND	CT646_AMT			
CT-603•	CT603_IND	CT603_AMT	CT-647•	CT647_IND	CT647_AMT			
CT-604•	CT604_TR_IND	CT604_TR_AMT	CT-648•	CT648_IND	CT648_AMT			
CT-605•	CT605_IND	CT605_AMT	CT-649•	CT649_IND	CT649_AMT			

- 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)

2	TOT_ALL_CR_AMT
3	TOT_TX_CR_RFND_AMT

- 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

QEZE_TR_100_IND • 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

TAX_NY_100_IND • 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

TAX_TELE_100_IND • 4c ☐

568013260099

