

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 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.

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 Form CT-3-A/BC-I, *Instructions for Form CT-3-A/BC*, before completing this report.

FINAL_CHK_BOX_IND

AMND_RTN_IND

Final return ☐Amended return ☐**All filers must enter tax period:**

beginning

LIAB_PRD_BEG_DT

ending

LIAB_PRD_END_DT

Employer identification number (EIN) EXT_TP_ID	File number FCC_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		For office use only DCMT_RCVD_DT
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 CMB_PARENT_NAME	EIN of the designated agent CMB_PARENT_ID		

Third – party designee (see instructions)	THRD_PRTY_DSGN_IND	Designee's name (print) THRD_PRTY_NAME	Designee's phone number () THRD_PRTY_PH_NMBR
	Yes ☐ No ☐	Designee's email address THRDPRTY_EMAIL_ADR	PIN THRD_PRTY_PIN_NMBR

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 AUTHOFGR_FRST_NAME AUTHOFGR_LAST_NAME	Signature of authorized person	Official title AUTHOFGR_TTLE_DESC
	Email address of authorized person TP_EMAIL_ADR	Telephone number () AUTH_PH_NMBR	Date AUTH_OFGR_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 report	Address PREP_LN_1_ADR PREP_LN_2_ADR	City PREP_CTY_ADR
	Email address of individual preparing this report PP_EMAIL_ADR	State PREP_ST_ADR	ZIP code PREP_ZIP_5_ADR PREP_ZIP_4_ADR
	Preparer's NYTPRIN or TX_PREP_RGST_ID	Excl. code EXCL_CD	Date PREP_SIGN_DT

BAR_ID_CODE

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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 ☐	MTA_IND
2	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 ☐ 2		
3	If you claimed the START-UP NY elimination credit and you had a 100% area allocation factor, mark an X in the box	TAX_NY_100_IND ☐ 3		
4	If you claimed the START-UP NY telecommunication services excise tax credit and had a 100% area allocation factor, mark an X in the box	TAX_TELE_100_IND ☐ 4		
5	If you are a real estate investment trust or regulated investment company, mark an X in the box (see instructions)	REIT_RIC_IND ☐ 5		
6	If you are a combinable captive insurance company, mark an X in the box	OVR_CPTV_INS_IND ☐ 6		
7	If you are a nontaxpayer member of the combined group, mark an X in the box (see instructions)	NTXBL_MBR_IND ☐ 7		
8	If you have an interest in, or have rented, real property in New York State, mark an X in the box	RLPROP_NY_IND ☐ 8		
9	Federal separate taxable income (see instructions)	9	FED_SEP_TXBL_AMT	
10				
11				
12				
13				
14	If you are a taxable domestic international sales corporation (DISC), mark an X in the box	DISC_IND ☐ 14		
15	Do you have an interest in any partnerships? (mark an X in the appropriate box)	Yes ☐	No ☐	INTR_PSHIP_IND
If Yes, enter the names and EINs on Form CT-60 and file it with your return.				
16	Enter your total net operating losses (NOLs) available to be used in the current tax year (see instructions)	16	NOL_CRYO_AVL_AMT	
17	Enter your NOL available to be carried forward (see instructions)	17	NOL_FTR_YR_AMT	

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	NYS_RCPTS_AMT	
2	Fixed dollar minimum tax (only for the corporation filing this form; see instructions)	2	FIXED_MIN_AMT	

Section 2: Prepayments

		Franchise tax		MTA surcharge		
		Date paid	Amount	Date paid	Amount	
3	Mandatory first installment from Form CT-300 (see instructions) ..	3	INSTALL_A_DT REQ_INSTALL_A_AMT	3	INSTALL_A_MTA_DT REQ_INST_A_AMT	
4	Second installment from Form CT-400	4	INSTALL_B_DT REQ_INSTALL_B_AMT	4	INSTALL_B_MTA_DT REQ_INST_B_AMT	
5	Third installment from Form CT-400	5	INSTALL_C_DT REQ_INSTALL_C_AMT	5	INSTALL_C_MTA_DT REQ_INST_C_AMT	
6	Fourth installment from Form CT-400	6	INSTALL_D_DT REQ_INSTALL_D_AMT	6	INSTALL_D_MTA_DT REQ_INST_D_AMT	
7	Payment with extension request	7	EXTN_PYMT_DT REQ_EXTN_PYMT_AMT	7	EXTN_PYMT_MTA_DT EXTN_PYMT_MTA_AMT	
8	Credit from prior years (see instructions)	8	OVPMPT_PRR_AMT	8	OVPMPT_PRR_MTA_AMT	
9	Add amount columns (enter here and include on Form CT-3-A, Part 2, line 18)	9	PREPAY_AMT	(enter here and include on Form CT-3-M, line 91)	9	MTA_PREPAY_AMT

(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	ASST_BEG_AMT	ASST_END_AMT	ASST_AVG_AMT
2	Real property and marketable securities included on line 1	2	RP_INCL_BEG_AMT	RP_INCL_END_AMT	RL_PROP_INCL_AMT
3	Subtract line 2 from line 1	3	NET_ASST_BEG_AMT	NET_ASST_END_AMT	NET_ASST_AMT
4	Real property and marketable securities at fair market value	4	RP_FMV_BEG_AMT	RP_FMV_END_AMT	RL_PROP_FMV_AMT
5	Adjusted total assets (add lines 3 and 4)	5	ADJ_ASST_BEG_AMT	ADJ_ASST_END_AMT	ADJ_TOT_ASST_AMT
6	Total liabilities	6	LIAB_AVG_BEG_AMT	LIAB_AVG_END_AMT	LIAB_AVG_AMT

Part 5: Calculation 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	CAP_AVG_AMT
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	STK_HELD_AVG_AMT
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	STK_PRSM_AVG_AMT
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, column F, line 1)	20	STK_PR_AVG_AMT



Part 6: Calculation of business apportionment factor (see instructions)

		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
§ 210-A(2)			SALES_NYS_AMT	SALES_MIN_AMT
1 Sales of tangible personal property	1	SALES_ALL_AMT		
2 Sales of electricity	2	SALES_ELC_ALL_AMT	SALES_ELC_NYS_AMT	SALES_ELC_MIN_AMT
3 Net gains from sales of real property	3	SALES_RP_ALL_AMT	SALES_RP_NYS_AMT	SALES_RP_MIN_AMT
§ 210-A(3)			RNT_PROP_NYS_AMT	RNT_PROP_MIN_AMT
4 Rentals of real and tangible personal property	4	RNT_PROP_ALL_AMT		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5	ROYAL_ALL_AMT	ROYAL_NYS_AMT	ROYAL_MIN_AMT
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6	SALES_TV_ALL_AMT	SALES_TV_NYS_AMT	SALES_TV_MIN_AMT
§ 210-A(4)			SALES_DGTL_NYS_AMT	SALES_DGTL_MIN_AMT
7 Sale, licensing, rental, or granting access to digital products and digital services	7	SALES_DGTL_ALL_AMT		

§ 210-A(5)(a)(1) FIXED_PCT_IND
8 When the fixed percentage method election is in effect for the combined group, mark an **X** in the box (see instructions) **8**

§ 210-A(5)(a)(2) – Mark an X in each box that is applicable (see instructions)

§ 210-A(5)(a)(2)(A)			INT_RP_NYS_AMT	INT_RP_MIN_AMT
9 Interest from loans secured by real property	9	INT_RP_ALL_AMT		
10 Net gains from sales of loans secured by real property	10	GAIN_RP_ALL_AMT	GAIN_RP_NYS_AMT	GAIN_RP_MIN_AMT
11 Interest from loans not secured by real property (QFI • ☐) INT_N_RP_IND	11	INT_N_RP_ALL_AMT	INT_N_RP_NYS_AMT	INT_N_RP_MIN_AMT
12 Net gains from sales of loans not secured by real property (QFI • ☐) GAIN_N_RP_IND	12	GAIN_N_RP_ALL_AMT	GAIN_N_RP_NYS_AMT	GAIN_N_RP_MIN_AMT
§ 210-A(5)(a)(2)(B) (QFI • ☐) INT_FED_ALL_IND			INT_DEBT_NYS_AMT	INT_DEBT_MIN_AMT
13 Interest from federal debt	13	INT_DEBT_ALL_AMT		
14				
15 Interest from NYS and its political subdivisions debt	15	INT_MNCP_ALL_AMT	INT_MNCP_NYS_AMT	INT_MNCP_MIN_AMT
16 Net gains from federal, NYS, and NYS political subdivisions debt	16	GAIN_MNCP_ALL_AMT	GAIN_MNCP_NYS_AMT	GAIN_MNCP_MIN_AMT
17 Interest from other states and their political subdivisions debt	17	INT_OTH_ST_ALL_AMT	INT_OTH_ST_NYS_AMT	INT_OTH_ST_MIN_AMT
18 Net gains from other states and their political subdivisions debt	18	GAIN_ST_ALL_AMT	GAIN_ST_NYS_AMT	GAIN_ST_MIN_AMT
§ 210-A(5)(a)(2)(C) (QFI • ☐) INT_GOV_IND			INT_GOV_NYS_AMT	INT_GOV_MIN_AMT
19 Interest from asset-backed securities and other government agency debt.....	19	INT_GOV_ALL_AMT		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20	GAIN_GOV_ALL_AMT	GAIN_GOV_NYS_AMT	GAIN_GOV_MIN_AMT
21 Net gains from all other asset-backed securities ...	21	GAIN_SCTT_ALL_AMT	GAIN_SCTT_NYS_AMT	GAIN_SCTT_MIN_AMT
§ 210-A(5)(a)(2)(D) (QFI • ☐) INT_BOND_IND			INT_BOND_NYS_AMT	INT_BOND_MIN_AMT
22 Interest from corporate bonds	22	INT_BOND_ALL_AMT		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23	GAIN_BOND_ALL_AMT	GAIN_BOND_NYS_AMT	GAIN_BOND_MIN_AMT
24 Net gains from other corporate bonds	24	OTH_BOND_ALL_AMT	OTH_BOND_NYS_AMT	OTH_BOND_MIN_AMT
§ 210-A(5)(a)(2)(E)				INT_PCHS_MIN_AMT
25 Net interest from reverse repurchase and securities borrowing agreements	25	INT_PCHS_ALL_AMT		
§ 210-A(5)(a)(2)(F)			INT_FED_NYS_AMT	INT_FED_MIN_AMT
26 Net interest from federal funds	26	INT_FED_ALL_AMT		
§ 210-A(5)(a)(2)(I) (QFI • ☐) INT_SALES_IND			INT_SALES_NYS_AMT	INT_SALES_MIN_AMT
27 Net income from sales of commodities	27	INT_SALES_ALL_AMT		
§ 210-A(5)(a)(2)(J) (QFI • ☐) MKT_GAIN_IND				MKT_GAIN_MIN_AMT
28 Marked to market net gains	28			

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Part 6: Calculation of business apportionment factor (continued)

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
§ 210-A(5)(a)(2)(H) (QFI • ☐)	INT_OTH_IND		• INT_OTH_NYS_AMT	• INT_OTH_MIN_AMT
210-A(5)(a)(2)(G) (QFI • ☐)	OTH_INT_IND			
29 Interest from other financial instruments	• 29	INT_OTH_ALL_AMT		
30 Net gains and other income from other financial instruments	• 30			• GAIN_OTH_MIN_AMT
§ 210-A(5)(b)			• CMSN_NYS_AMT	• CMSN_MIN_AMT
31 Brokerage commissions	• 31	CMSN_ALL_AMT		
32 Margin interest earned on behalf of brokerage accounts	• 32	BRKG_INT_ALL_AMT	• BRKG_INT_NYS_AMT	• BRKG_INT_MIN_AMT
33 Fees for advisory services for underwriting or management of underwriting	• 33	ADVR_SVC_ALL_AMT	• ADVR_SVC_NYS_AMT	• ADVR_SVC_MIN_AMT
34 Receipts from primary spread of selling concessions	• 34	CSSN_ALL_AMT	• CSSN_NYS_AMT	• CSSN_MIN_AMT
35 Receipts from account maintenance fees	• 35	ACCT_MAINT_ALL_AMT	• ACCT_MAINT_NYS_AMT	• ACCT_MAINT_MIN_AMT
36 Fees for management or advisory services	• 36	MGMT_FEE_ALL_AMT	• MGMT_FEE_NYS_AMT	• MGMT_FEE_MIN_AMT
37 Interest from an affiliated corporation	• 37	INT_AFF_ALL_AMT	• INT_AFF_NYS_AMT	• INT_AFF_MIN_AMT
§ 210-A(5)(c)			• INT_CRCD_NYS_AMT	• INT_CRCD_MIN_AMT
38 Interest, fees, and penalties from credit cards	• 38	INT_CRCD_ALL_AMT		
39 Service charges and fees from credit cards	• 39	FEE_CRCD_ALL_AMT	• FEE_CRCD_NYS_AMT	• FEE_CRCD_MIN_AMT
40 Receipts from merchant discounts	• 40	MERCH_ALL_AMT	• MERCH_NYS_AMT	• MERCH_MIN_AMT
41 Receipts from credit card authorizations and settlement processing	• 41	RCPT_CRCD_ALL_AMT	• RCPT_CRCD_NYS_AMT	• RCPT_CRCD_MIN_AMT
42 Other credit card processing receipts	• 42	OTH_CRCD_ALL_AMT	• OTH_CRCD_NYS_AMT	• OTH_CRCD_MIN_AMT
§ 210-A(5)(d)			• RCPT_INV_NYS_AMT	• RCPT_INV_MIN_AMT
43 Receipts from certain services to regulated investment companies	• 43	RCPT_INV_ALL_AMT		
§ 210-A(5-a)				
44 Net CFC tested income	• 44	GLB_INTGB_ALL_AMT	0 00	0 00
§ 210-A(6)				
45 Receipts from railroad, trucking, and omnibus business	• 45	RCPT_TRCK_ALL_AMT	• RCPT_TRCK_NYS_AMT	• RCPT_TRCK_MIN_AMT
§ 210-A(6-a)				
46 Receipts from the operation of vessels	• 46	RCPT_VSSL_ALL_AMT	• RCPT_VSSL_NYS_AMT	• RCPT_VSSL_MIN_AMT
§ 210-A(7)				
47 Receipts from air freight forwarding	• 47	RCPT_FRFW_ALL_AMT	• RCPT_FRFW_NYS_AMT	• RCPT_FRFW_MIN_AMT
48 Receipts from other aviation services	• 48	RCPT_AVTN_ALL_AMT	• RCPT_AVTN_NYS_AMT	• RCPT_AVTN_MIN_AMT
§ 210-A(8)				
49 Receipts from advertising in newspapers or periodicals	• 49	ADVRT_PPR_ALL_AMT	• ADVRT_PPR_NYS_AMT	• ADVRT_PPR_MIN_AMT
50 Receipts from advertising on other physical media	• 50	ADVRT_OTH_ALL_AMT	• ADVRT_OTH_NYS_AMT	• ADVRT_OTH_MIN_AMT
51 Receipts from advertising on television or radio	• 51	ADVRT_TV_ALL_AMT	• ADVRT_TV_NYS_AMT	• ADVRT_TV_MIN_AMT
52 Receipts from advertising via internet	• 52	ADVRT_INTR_ALL_AMT	• ADVRT_INTR_NYS_AMT	• ADVRT_INTR_MIN_AMT
53 Receipts from advertising or marketing services	• 53	ADVRT_MKT_ALL_AMT	• ADVRT_MKT_NYS_AMT	• ADVRT_MKT_MIN_AMT
§ 210-A(9)			• PIPE_TRANS_NYS_AMT	• PIPE_TRANS_MIN_AMT
54 Receipts from transportation or transmission of gas through pipes	• 54	PIPE_TRANS_ALL_AMT		
§ 210-A(10)			• OTH_BUS_NYS_AMT	• OTH_BUS_MIN_AMT
55 Receipts from other services/activities not specified	• 55	OTH_BUS_ALL_AMT		
§ 210-A(11)			• DSCR_ADJ_NYS_AMT	• DSCR_ADJ_MIN_AMT
56 Discretionary adjustments	• 56	DSCR_ADJ_ALL_AMT		
Total NYS fixed dollar minimum receipts				• RCPTS_MIN_AMT
57 Add lines 1 through 56 in column C	• 57			

Include each of the lines 1 through 56, columns A and B in its corresponding line, and applicable row, of Form CT-3-A, Part 6.

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