



# CT-3-A/C

New York State Department of Taxation and Finance

## Report by a Corporation Included in a Combined Franchise Tax Return

Tax Law — Article 9-A

Use this form for tax periods beginning in January 1995 or after.

1995 calendar yr. filers, check box   
Other filers enter tax period:

beginning	
ending	

Employer identification number		File number		If address on return is new, check box <input type="checkbox"/> (see instructions).		For office use only	
Mailing Name and Address	Taxpayer's business name			If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-05 (see instructions). If no form is enclosed, call 1 800 462-8100 to request one. From areas outside New York State, call (518) 438-1073.		Date received	
	Business name at location below (if different from business name above)						
	C/o Street or PO Box						
	City State ZIP code						
Trade name		Business telephone number ( )		Business activity code number (from federal return)		Audit use	
Principal business activity				State or country of incorporation		Date of inc.	
						Foreign corporations: date began business in NYS	
Combined parent's corporation name							
Combined parent's employer identification number							

### Metropolitan Transportation Business Tax (MTA Surcharge)

During the tax year did you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District?  Yes  No

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

Gross payroll	Total receipts	Average value of gross assets

2 Corporations organized outside New York State, complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no par shares	Value
	/ \$		/ \$

### Composition of Prepayments

Member's prepayments to be credited and included in Form CT-3-A, General Business Corporation Combined Franchise Tax Return, and Form CT-3M/4M, General Business Corporation MTA Surcharge Return.

	Franchise Tax				MTA Surcharge			
		Date Paid	Amount		Date Paid	Amount		
3 Mandatory first installment	3			3				
4 CT-400 installments	4	(1)		(1)				
		(2)		(2)				
		(3)		(3)				
5 Payment with extension - Form CT-5.3	5			5				
6 Credit from prior years (see instructions)	6			6				
7 Add amount columns (enter here and include on line 107 of Form CT-3-A)	7			(enter here and include on line 40 of Form CT-3M/4M)	7			

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

Signature of elected officer or authorized person		Official title		Date	
Paid Preparer Use Only	Firm's name (or yours if self-employed)			ID number	
	Address			Signature of individual preparing this return	

Attach your report to the parent corporation's Form CT-3-A.

NYS CORPORATION TAX PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909

CT-3-A/C

**Instructions**

The CT-3-A/C is an individual certification that must be filed by each member of the New York State combined group except:

- A. the corporation, designated the parent, which is responsible for filing Form CT-3-A; and
- B. a foreign corporation which is not taxable in New York State.

Form CT-3-A/C is new and will be filed instead of Form CT-3, which is no longer required. Form CT-3-A/C is required to be filed annually and must be attached to the parent corporation's Form CT-3-A.

**Reporting Period**

Use this form for tax periods beginning in January 1995 or after.

If you are a calendar year filer, check the box in the upper right corner on the front of the form.

If you are a fiscal year filer, complete the beginning and ending tax period boxes in the upper right corner on the front of the form.

**Fixed Dollar Minimum Tax**

Each corporation (except those mentioned in A and B above) must compute its own fixed dollar minimum tax on this form. Enter this tax on line 1 of this form.

**Do not pay the tax with this form.** Enter the fixed dollar minimum tax on line 1 of this form and also include on Form CT-3-A, line 81a or line 81b, whichever is applicable.

The fixed dollar minimum tax is computed as follows:

<b>For a corporation with a gross payroll of:</b>	<b>The fixed dollar minimum tax is:</b>
\$6,250,000 or more .....	\$1,500
Less than \$6,250,000	
but more than \$1,000,000 .....	\$425
\$1,000,000 or less .....	\$325
Gross payroll, total receipts and average value of gross assets are each \$1,000 or less .....	\$800

See Form CT-3-A-1, *Instructions for Forms CT-3-A, CT-3-A/ATT and CT-3-A/B*, line 72 instructions for computation of fixed dollar minimum tax.

Enter your gross payroll, total receipts and gross assets in the appropriate boxes on line 1.

**Composition of Prepayments**

Complete this schedule only if the corporation filing this Form CT-3-A/C made separate payments or has separate credits.

**Line 6** - Include franchise tax payments credited from prior years in the *Franchise Tax* column and MTA surcharge payments credited from prior years in the *MTA Surcharge* column.

**Line 7** - The total of the *Franchise Tax* column will be carried to line 107 of Form CT-3-A. The total of the *MTA Surcharge* column will be carried to line 49 of Form CT-3M/4M, filed by the parent.

**Need Help?**

**For forms or publications**, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

**For information, forms or publications**, call the Business Tax Information Center at 1 800 972-1233. The call is toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. For information, you can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

**Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.**

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.

**Hotline for the Hearing and Speech Impaired** - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling 1 800 634-2110 toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**If you need to write**, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

**Privacy Notification**

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 8, 9, 9-A, 13, 19, 27, 32, 33 and 33-A of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer corporate tax liabilities under the Tax Law, for certain tax refund offsets, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from areas outside New York State call (518) 438-8581.