



CT-3-A

New York State Department of Taxation and Finance

General Business Corporation Combined Franchise Tax Return Tax Law — Article 9-A

1997 calendar yr. filers, check box
Other filers enter tax period:

beginning
ending

Parent corporation employer identification number		File number		If address on return is new, check box (see instructions). <input type="checkbox"/>		For office use only	
Mailing Name and Address	Parent corporation business name			If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions). If no form is enclosed, call 1 800 462-8100 to request one. From areas outside the U.S. and Canada, call (518) 485-6800.		Date received	
	Business name at location below (if different from business name above)					Audit use	
	c/o Street or PO Box City State ZIP code					PLACE LABEL HERE	
Trade name		Business telephone number ()		Business activity code number (from federal return)		Total combined receipts	
<input type="checkbox"/> Check box if overpayment claimed	Principal business activity	State or country of incorporation	Date of incorporation	Foreign corporations: date began business in NYS		Total combined assets	
A. Payment — pay amount shown on line 94. Make check payable to: New York State Corporation Tax ♦ Attach your payment here.						Payment enclosed	
B. Combined issuer's allocation percentage (from line 41)						%	

Metropolitan Transportation Business Tax (MTA Surcharge)

During the tax year did any corporation in the combined group do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? If Yes, the parent must file one Form CT-3M/4M (see instructions) ... Yes No

Was any corporation in the combined group involved in a merger, acquisition or consolidation on or after April 19, 1989? If Yes, complete and attach Form CT-244 Yes No

Federal return was filed on:
• 1120 • 1120-A • Consolidated basis • Other: _____

Attach a complete copy of your federal return.

Form AU-2.1, Request for Permission to File a Combined Return or to Change an Existing Combined Group, is no longer required prior to filing the combined return. Instead, when you file your combined return, you must attach Form CT-51, Combined Filer Statement for Newly Formed Groups, stating the names, addresses, and other identifying information for each member of the group. Existing combined groups will be sent Form CT-50, Combined Filer Statement for Existing Groups, annually to verify the members in the group and to add or remove any corporations from the group. If not previously submitted, attach Form CT-50 or Form CT-51 to your return.

Forms to File

A Form CT-3-A/C, Report by a Corporation Included in a Combined Franchise Tax Return, must be filed for each member of the combined group except the parent corporation filing this Form CT-3-A and any non-taxpayer (a foreign corporation not taxable in New York State but included in the combined group). **It will no longer be necessary for members to file Form CT-3.**

Also attach the following when you file your Form CT-3-A:

- Form CT-3-A/ATT, Investment and Subsidiary Capital Schedules (if necessary)
- Form CT-3-A/B, Subsidiary Detail Spreadsheet
- Other relevant forms

For additional information see Form CT-3-A-I, Instructions for Forms CT-3-A, CT-3-A/B, and CT-3-A/ATT, General Business Corporation Combined Franchise Tax Return, Subsidiary Detail Spreadsheet and Schedules.

Check box and attach Form CT-60-QSSS if any member of the combined group is the parent of a QSSS

If you do not need forms mailed to you next year, check box. We will send you a label for use on next year's return (see instructions).

Certification. I certify that this return 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	

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909

Name	Employer identification number
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Computation of Combined Entire Net Income Base Tax

1 Federal taxable income before net operating loss and special deductions	1
2 Interest on federal, state, municipal and other obligations not included on line 1	2
3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock	3
4a Interest deductions directly attributable to subsidiary capital	4a
4b Non-interest deductions directly attributable to subsidiary capital	4b
5a Interest deductions indirectly attributable to subsidiary capital	5a
5b Non-interest deductions indirectly attributable to subsidiary capital	5b
6 New York State, other state and local taxes deducted on your federal return (see instructions)	6
7 ACRS/MACRS deduction used in the computation of line 1 (attach Form CT-399)	7
8 Other additions (attach list; see instructions)	8
9 Add lines 1 through 8, column E	9
10 Income from subsidiary capital (see instructions)	10
11 50% of dividends from nonsubsidiary corporations (see instructions)	11
12 Foreign dividends gross-up not included on lines 10 and 11	12
13 New York net operating loss deduction (attach federal and NYS computations)	13
14 Allowable New York depreciation (attach Form CT-399)	14
15 Other subtractions (attach list; see instructions)	15
16 Total subtractions (add lines 10 through 15, column E)	16
17 Entire net income (subtract line 16 from line 9; enter here and on line 42)	17
18 Combined investment income before allocation (from line 239, but not more than line 17, column E)	18
19 Combined business income before allocation (subtract line 18, column E, from line 17, column E)	19
20 Allocated combined investment income (multiply line 18 by <input style="width: 50px;" type="text"/> % from line 223)	20
21 Allocated combined business income (multiply line 19 by <input style="width: 50px;" type="text"/> % from line 128 or 160)	21
22 Total allocated income (add lines 20 and 21)	22
23 Optional depreciation adjustments (see instructions)	23
24 Combined entire net income base (line 22 plus or minus line 23, column E)	24
25 Combined entire net income base tax (multiply line 24 by tax rate; see instructions; enter here and on line 72)	25

Computation of Combined Capital Base (Use average values and enter whole dollars for lines 26 through 31)

26 Total assets from federal return	26
27 Real property and marketable securities included on line 26	27
28 Subtract line 27 from line 26	28
29 Real property and marketable securities at fair market value	29
30 Adjusted total assets (add lines 28 and 29)	30
31 Total liabilities	31
32 Total combined capital (subtract line 31, column E, from line 30, column E)	32
33 Combined subsidiary capital from line 246, column E	33
34 Combined business and investment capital (subtract line 33 from line 32)	34
35 Combined investment capital from line 225, column E	35
36 Combined business capital (subtract line 35 from line 34)	36
37 Allocated combined investment capital (multiply line 35 by <input style="width: 50px;" type="text"/> % from line 223)	37
38 Allocated combined business capital (multiply line 36 by <input style="width: 50px;" type="text"/> % from line 128 or line 160)	38
39 Combined capital base (add lines 37 and 38)	39
40 Combined capital base tax (multiply line 39 by .00178; enter here and on line 73)	40
41 Combined issuer's allocation percentage (see instructions; enter here and on line B on page 1)	41

	A	B	C	D	E
	Parent	Total Subsidiaries	Subtotal (column A + column B)	Intercorporate Eliminations	Combined Total (column C — column D)
1					1 •
2					2 •
3					3 •
4a					4a •
4b					4b •
5a					5a •
5b					5b •
6					6 •
7					7 •
8					8 •
9					9 •
10					10 •
11					11 •
12					12 •
13					13 •
14					14 •
15					15 •
16					16 •
17					17 ■
18					18 •
19					19 •
20					20 •
21					21 •
22					22 •
23					23 •
24					24 ■
25					25 •

26					26 •
27					27 •
28					28 •
29					29 •
30					30 •
31					31 •
32					32 ■
33					33 •
34					34 •
35					35 •
36					36 •
37					37 ■
38					38 ■
39					39 ■
40					40 •
41					41 •

%

Name	Employer identification number
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Computation of Minimum Taxable Income Base and Tax

42 Entire net income from line 17.....	42
Adjustments (see instructions)	
43 Depreciation of tangible property placed in service after 1986 (see instructions)	43
44 Amortization of mining exploration and development costs paid or incurred after 1986	44
45 Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)	45
46 Basis adjustments in determining gain or loss from sale or exchange of property	46
47 Long term contracts entered into after 2/28/86.....	47
48 Installment sales of certain property	48
49 Merchant marine capital construction funds.....	49
50 Passive activity loss (closely held and personal service corporations only)	50
51 Combine lines 42 through 50, column E	51

Tax Preference Items (see instructions)

52 Depletion.....	52
53 Appreciated property charitable deduction	53
54 Intangible drilling costs	54
55 Add lines 51 through 54, column E	55
56 Combined net operating loss deduction from line 13.....	56
57 Total (add lines 55 and 56)	57
58 Combined alternative net operating loss deduction (see instructions)	58
59 Minimum taxable income (subtract line 58 from line 57).....	59
60 Combined investment income before apportioned net operating loss deduction (add line 18 and line 238)	60
61 Combined investment income not included in entire net income but included in minimum taxable income	61
62 Combined investment income before apportioned alternative net operating loss deduction (combine lines 60 and 61)	62
63 Apportioned New York alternative net operating loss deduction (see instructions)	63
64 Combined alternative investment income before allocation (subtract line 63 from line 62).....	64
65 Combined alternative business income before allocation (subtract line 64 from line 59).....	65
66 Allocated combined alternative business income (multiply line 65 by <input type="text" value=""/> % from line 128 or line 192).....	66
67 Allocated combined alternative investment income (multiply line 64 by <input type="text" value=""/> % from line 223).....	67
68 Allocated combined minimum taxable income (add lines 66 and 67).....	68
69 Optional depreciation adjustment from line 23, column E	69
70 Combined minimum taxable income base (line 68 plus or minus line 69).....	70
71 Tax on combined minimum taxable income base (multiply line 70 by 3½% (.035)).....	71

	A	B	C	D	E
	Parent	Total Subsidiaries	Subtotal (column A + column B)	Intercorporate Eliminations	Combined Total (column C — column D)
42					42

43					43 •
44					44 •
45					45 •
46					46 •
47					47 •
48					48 •
49					49 •
50					50 •
51					51 •

52					52 •
53					53 •
54					54 •
55					55 •
56					56 •
57					57 •
58					58 •
59					59 •
60					60 •
61					61 •
62					62 •
63					63 •
64					64 •
65					65 •
66					66 •
67					67 •
68					68 •
69					69 •
70					70 ■
71					71 •

Name	Employer identification number
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Computation of Tax

72 Tax on combined entire net income base from line 25.....	72	•								
73 Tax on combined capital base from line 40 (new small business: <input type="checkbox"/> first year <input type="checkbox"/> second year)	73	•								
74 Fixed dollar minimum tax (for the corporation filing this form; see instructions).....	74	•								
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; padding: 2px;">Gross payroll</td> <td style="width:33%; padding: 2px;">Total receipts</td> <td style="width:33%; padding: 2px;">Gross assets</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	Gross payroll	Total receipts	Gross assets							
Gross payroll	Total receipts	Gross assets								
75 Amount from line 71, 72, 73, or 74 whichever is largest (see instructions).....	75	•								
76 Combined subsidiary capital base tax from line 248.....	76	•								
77 Combined tax due before credits (add lines 75 and 76).....	77	•								
78 Tax credits from line 101 (attach appropriate form for each credit claimed).....	78	■								
79 Balance (subtract line 78 from line 77)	79	•								
80 Amount from line 71 or line 74, whichever is larger.....	80	•								
81 Combined franchise tax (amount from line 79 or 80, whichever is larger)	81	•								
82 Number of subsidiaries: <input type="checkbox"/> Number of taxable subsidiaries: <input type="checkbox"/>	82									
See instructions before completing lines 83a and 83b										
83a Fixed dollar minimum tax for subsidiaries (\$1,500)	83a	■								
83b Fixed dollar minimum tax for subsidiaries (\$325, \$425 or \$800)	83b	■								
84 Total combined tax (add lines 81, 83a, and 83b).....	84	■								
First installment of estimated tax for next period:										
85a If a request for extension was filed, enter amount from Form CT-5.3, line 5.....	85a	■								
85b If Form CT-5.3 was not filed and the total of lines 81 and/or 83a is over \$1,000, see instructions.....	85b	■								
86 Add line 84 and line 85a or 85b.....	86	■								
87 Total prepayments from line 108	87	■								
88 Balance (subtract line 87 from line 86; if line 87 is more than line 86, enter "0").....	88	■								
89 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0").....	89	■								
90 Interest on late payment (see instructions)	90	■								
91 Late filing and late payment penalties (see instructions).....	91	■								
92 Balance (add lines 88 through 91)	92	■								
93 Voluntary gifts/contributions: Return a Gift to Wildlife..... <input type="checkbox"/> 00 (see instructions) Breast Cancer Research & Education Fund..... <input type="checkbox"/> 00	93			00						
94 Balance due (if line 87 is less than the total of lines 86, 89, 90, 91 and 93, the difference is amount due; enter payment on line A on page 1).....	94	■								
95 Overpayment (if line 87 is more than the total of lines 86, 89, 90, 91 and 93, the difference is amount overpaid).....	95	■								
96 Amount of overpayment to be credited to next period	96	■								
97 Balance of overpayment (subtract line 96 from line 95)	97	■								
98 Amount of overpayment to be credited to Form CT-3M/4M	98	■								
99 Refund of overpayment (subtract line 98 from line 97).....	99	■								
100 Refund of unused tax credits (see instructions and attach appropriate forms).....	100	■								

Recap of Credits Claimed on Line 78 Against Current Year's Franchise Tax (see instructions for lines 76, 100 and 101)

Form DTF-601	<input type="checkbox"/>	Form CT-43.....	<input type="checkbox"/>
Form DTF-601.1.....	<input type="checkbox"/>	Form CT-43.1	<input type="checkbox"/>
Form DTF-602	<input type="checkbox"/>	Form CT-45.....	<input type="checkbox"/>
Form DTF-603	<input type="checkbox"/>	Form CT-46.....	<input type="checkbox"/>
		Form CT-47.....	<input type="checkbox"/>
Servicing mortgages credit		<input type="checkbox"/>	
Minimum tax credit from line 218		<input type="checkbox"/>	

101 Total credits listed above (enter here and on line 78; attach appropriate form or statement for each credit claimed; the portion of the credit claimed as a refund should be shown on line 100) **101**

Composition of Prepayments included on line 87

		Date Paid	Amount
102 Mandatory first installment of combined group.....	102		
103 CT-400 installments of combined group	103	1	
		2	
		3	
104 Payment with extension request, Form CT-5.3, line 8.....	104		
105 Credit from prior years		105	
106 Credit from Form CT-3M/4M <input type="text" value="Period"/>		106	
107 Total prepayments from subsidiaries not previously included in the combined return (from Form(s) CT-3-A/C) ..		107	
108 Total prepayments (add lines 102 through 107; enter here and on line 87).....		108	

109 Interest deducted in computing federal taxable income

110 If the IRS has completed an audit of any of your returns within the last five years, list years:

111 If a member of an affiliated federal group, name primary corporation:

Name	EIN
<input type="checkbox"/>	<input type="checkbox"/>

112 If more than 50% owned by another corporation, name parent corporation:

Name	EIN
<input type="checkbox"/>	<input type="checkbox"/>

113 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
/ \$		/ \$	

Interest Paid to Shareholders

114 Did this corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? if Yes, complete the following (if more than one, attach separate sheet) ... **114** Yes No

Shareholder's name	Social security number or EIN
Total indebtedness to shareholders described above	Interest paid to shareholder
	Total interest paid

115 Is there written evidence of the indebtedness? **115** Yes No

116 Are you claiming small business taxpayer status for lower entire net income tax rates?..... **116** Yes No

117 Total capital contributions (see instructions) **117**

Name	Employer identification number
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Computation of Combined Business Allocation Percentage for Aviation Corporations, Except Certain Foreign Airlines *(use the combined totals when dividing)*

118	New York aircraft arrivals and departures (revenue flights only)	118
119	Total aircraft arrivals and departures (revenue flights only)	119
120	Combined New York percentage <i>(divide line 118, column E, by line 119, column E)</i>	120
121	New York revenue tons handled	121
122	Total revenue tons handled	122
123	Combined New York percentage <i>(divide line 121, column E, by line 122, column E)</i>	123
124	New York originating revenue	124
125	Total originating revenue	125
126	Combined New York percentage <i>(divide line 124, column E, by line 125, column E)</i>	126
127	Total combined New York percentages <i>(add lines 120, 123, and 126)</i>	127
128	Combined New York business allocation percentage <i>(divide line 127 by three)</i>	128

Computation of Combined Business Allocation Percentage *(use combined totals when dividing)*

Average value of *(see instructions)* :

129	New York real estate owned	129
130	Total real estate owned	130
131	New York real estate rented	131
132	Total real estate rented	132
133	New York inventories owned	133
134	Total inventories owned	134
135	New York tangible personal property owned	135
136	Total tangible personal property owned	136
137	New York tangible personal property rented	137
138	Total tangible personal property rented	138
139	Total New York property <i>(add lines 129, 131, 133, 135, and 137)</i>	139
140	Total property everywhere <i>(add lines 130, 132, 134, 136, and 138)</i>	140
141	Combined New York State property factor <i>(divide line 139, column E, by line 140, column E)</i>	141

Receipts in the regular course of business from:

142	Sales of tangible personal property shipped to points within New York State	142
143	Total sales of tangible personal property	143
144	New York services performed	144
145	Total services performed	145
146	New York rentals of property	146
147	Total rentals of property	147
148	New York royalties	148
149	Total royalties	149
150	Other New York business receipts	150
151	Total other business receipts	151
152	Total New York receipts <i>(add lines 142, 144, 146, 148, and 150)</i>	152
153	Total receipts everywhere <i>(add lines 143, 145, 147, 149, and 151)</i>	153
154	Combined New York State receipts factor <i>(divide line 152, column E, by line 153, column E)</i>	154
155	Additional combined receipts factor from line 154	155
156	New York wages and other compensation of employees except general executive officers	156
157	Total wages and other compensation of employees except general executive officers	157
158	Combined New York State payroll factor <i>(divide line 156, column E, by line 157, column E)</i>	158
159	Total combined New York State factors <i>(add percentages on lines 141, 154, 155, and 158)</i>	159
160	Combined business allocation percentage <i>(divide line 159 by four or the number of factors; enter here and in the boxes on line 21 and line 38)</i>	160

	A Parent	B Total Subsidiaries	C Subtotal (column A + column B)	D Intercorporate Eliminations		E Combined Total (column C — column D)
118					118	•
119					119	•
120					120	• %
121					121	•
122					122	•
123					123	• %
124					124	•
125					125	•
126					126	• %
127					127	• %
128					128	• %

129					129	•
130					130	•
131					131	•
132					132	•
133					133	•
134					134	•
135					135	•
136					136	•
137					137	•
138					138	•
139					139	•
140					140	•
141					141	• %
142					142	•
143					143	•
144					144	•
145					145	•
146					146	•
147					147	•
148					148	•
149					149	•
150					150	•
151					151	•
152					152	•
153					153	•
154					154	• %
155					155	• %
156					156	•
157					157	•
158					158	• %
159					159	• %
160					160	■

Name	Employer identification number
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Computation of Combined Alternative Business Allocation Percentage For Minimum Taxable Income Base

161	New York real estate owned	161
162	Total real estate owned	162
163	New York real estate rented	163
164	Total real estate rented	164
165	New York inventories owned	165
166	Total inventories owned	166
167	New York tangible personal property owned	167
168	Total tangible personal property owned	168
169	New York tangible personal property rented	169
170	Total tangible personal property rented	170
171	Total New York property (add lines 161, 163, 165, 167, and 169)	171
172	Total property everywhere (add lines 162, 164, 166, 168, and 170)	172
173	Combined New York State property factor (divide line 171, column E, by line 172, column E)	173
Receipts in the regular course of business from:		
174	Sales of tangible personal property shipped to points within New York State	174
175	Total sales of tangible personal property	175
176	New York services performed	176
177	Total services performed	177
178	New York rentals of property	178
179	Total rentals of property	179
180	New York royalties	180
181	Total royalties	181
182	Other New York business receipts	182
183	Total other business receipts	183
184	Total New York receipts (add lines 174, 176, 178, 180, and 182)	184
185	Total receipts everywhere (add lines 175, 177, 179, 181, and 183)	185
186	Combined New York State receipts factor (divide line 184, column E, by line 185, column E)	186
187	Additional combined New York State receipts factor from line 186	187
188	New York wages and other compensation of employees except general executive officers	188
189	Total wages everywhere and other compensation of employees except general executive officers	189
190	Combined New York State payroll factor (divide line 188, column E, by line 189, column E)	190
191	Total combined New York State factors (add percentages on lines 173, 186, 187, and 190)	191
192	Combined alternative business allocation percentage (divide line 191 by four or by the number of factors)	192

	A	B	C	D	E
	Parent	Total Subsidiaries	Subtotal (column A + column B)	Intercorporate Eliminations	Combined Total (column C — column D)
161					161
162					162
163					163
164					164
165					165
166					166
167					167
168					168
169					169
170					170
171					171 •
172					172 •
173					173 • %
174					174
175					175
176					176
177					177
178					178
179					179
180					180
181					181
182					182
183					183
184					184 •
185					185 •
186					186 • %
187					187 %
188					188 •
189					189 •
190					190 • %
191					191 %
192					192 • %

Name	Employer identification number
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Computation of Combined Adjusted Minimum Tax and Combined Minimum Tax Credit — If your tax due this year is based on the *combined minimum taxable income base*, complete lines 193 through 210. If your tax in a prior year was based on the minimum taxable income base, and your tax due this year is based on the *combined entire net income base*, complete lines 211a through 219.

Computation of Combined Modified Minimum Tax	193	Entire net income from line 17, column E	193
	194	Depletion from line 52, column E	194
	195	Total (add lines 193 and 194)	195
	196	Combined investment income before allocation from line 18, column E	196
	197	Modified combined business income before allocation (subtract line 196 from line 195)	197
	198	Allocated modified combined business income (multiply line 197 by <input style="width: 50px;" type="text"/> % from line 128 or line 192)	198
	199	Allocated combined investment income (multiply line 196 by <input style="width: 50px;" type="text"/> % from line 223)	199
	200	Total allocated combined modified minimum income (add lines 198 and 199)	200
	201	Optional depreciation adjustment from line 23, column E	201
	202	Combined modified minimum taxable income base (line 200 plus or minus line 201)	202
203	Combined modified minimum tax (see instructions)	203	
Computation of Combined Adjusted Minimum Tax	204	Combined minimum tax from line 71	204
	205	Amount from line 72, 73, or 74, whichever is largest (enter here and on line 208)	205
	206	Excess combined minimum tax (subtract line 205 from line 204; if less than 0 enter "0")	206
	207	Combined modified minimum tax from line 203	207
	208	Amount from line 205	208
	209	Excess modified combined minimum tax (subtract line 208 from line 207; if less than 0, enter "0")	209
	210	Combined adjusted minimum tax (subtract line 209 from line 206; if less than 0, use parentheses)	210

Computation of Combined Minimum Tax Credit	Adjusted minimum tax from prior periods: (attach a separate sheet if more than two years of credit)	
211a Combined adjusted minimum tax		211a
211b Combined adjusted minimum tax		211b
212 Total		212

Application of Combined Minimum Tax Credit (Complete if tax due for a prior year is based on minimum taxable income base)	
213 Combined adjusted minimum tax from line 212, column B	213
214 Combined adjusted minimum tax from line 212, column D	214
215 Combined minimum tax credits used in prior periods (see instructions)	215
216 Balance (see instructions)	216
217 Combined minimum tax credit available for use this period (see instructions)	217
218 Combined minimum tax credit used this period (see instructions)	218
219 Combined minimum tax credit available to be carried forward (subtract line 218 from line 216)	219

	A Parent	B Total Subsidiaries	C Subtotal (column A + column B)	D Intercorporate Eliminations	E Combined Total (column C — column D)
193					193
194					194
195					195
196					196
197					197
198					198
199					199
200					200
201					201
202					202 •
203					203
204					204
205					205
206					206 •
207					207
208					208
209					209 •
210					210 •

	A Year	B Adjusted Minimum Tax from Prior Years	C Column B Amount Recalculated	D Pre-1994 NOL Component (column C — column D)
211a				
211b				
212				

	A Adjusted Minimum Tax from Prior Years	B Pre-1994 NOL Component	C Totals (column A + column B)
213			•
214			•
215		•	
216			
217			
218	•	•	
219	•	•	•

Name	Employer identification number
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Computation of Combined Investment Capital and Investment Allocation Percentage
(See instructions for information for lines 220 through 224)

220 Section 1 - Corporate and Governmental Debt Instruments	220
A Average value <i>(see instructions)</i>	A
B Liabilities <i>(see instructions)</i>	B
C Net average value <i>(subtract line B from line A)</i>	C
D Net average value allocated to New York State	D
221 Section 2 - Corporate Stock, Stock Rights, Stock Warrants and Stock Options	221
A Average value	A
B Liabilities	B
C Net average value <i>(subtract line B from Line A)</i>	C
D Net average value allocated to New York State	D
222 Total Section 1 and Section 2	222
A Average value <i>(add lines 220A and 221A)</i>	A
B Liabilities <i>(add lines 220B and 221B)</i>	B
C Net average value <i>(add lines 220C and 221C)</i>	C
D Net average value allocated to New York State <i>(add lines 220D and 221D)</i>	D
223 Combined investment allocation percentage <i>(divide line 222D by line 222C; use to compute lines 20, 37, 67, and 199)</i>	223
224 Cash (optional)	224
225 Combined investment capital <i>(add lines 222C, column E, and 224, column E)</i>	225

Computation of Combined Investment Income for Allocation

226 Interest income from investment capital, listed on line 220, Section 1 <i>(see instructions)</i>	226
227 Interest income from bank accounts	227
228 All other interest income from investment capital	228
229 Dividend income from investment capital	229
230 Net capital gain (or loss) from investment capital	230
231 Investment income other than interest, dividends, capital gains or capital losses	231
232 Total combined investment income <i>(add lines 226 through 231)</i>	232
233 Interest deductions directly attributable to investment capital	233
234 Non-interest deductions directly attributable to investment capital	234
235 Interest deductions indirectly attributable to investment capital	235
236 Non-interest deductions indirectly attributable to investment capital	236
237 Balance <i>(subtract the sum of lines 233 through 236, column E, from line 232, column E)</i>	237
238 Apportioned New York combined net operating loss deduction	238
239 Combined investment income before allocation <i>(subtract line 238 from line 237; enter here and on line 18)</i>	239

Computation of Income From Combined Subsidiary Capital *(see instructions for completing this section)*

240 Interest from combined subsidiary capital <i>(attach list)</i>	240
241 Dividends from combined subsidiary capital <i>(attach list)</i>	241
242 Capital gains from combined subsidiary capital <i>(see instructions; attach list)</i>	242
243 Total income from combined subsidiary capital <i>(add lines 240 through 242, column E; enter here and on line 10)</i>	243

Computation and Allocation of Combined Subsidiary Capital Base and Tax
(See instructions for information for lines 244 through 247)

Include all corporations (except a DISC) in which you own more than 50% of the voting stock.

244 Average value	244
245 Liabilities	245
246 Net average value	246
247 Net average value allocated to New York State	247
248 Combined subsidiary capital base tax <i>(multiply line 247, column E, by .0009; enter here and on line 76)</i>	248

	A Parent	B Total Subsidiaries	C Subtotal (column A + column B)	D Intercorporate Eliminations		E Combined Total (column C — column D)
220					220	
A					A	
B					B	
C					C	
D					D	

221					221	
A					A	
B					B	
C					C	
D					D	

222					222	
A					A	•
B					B	•
C					C	•
D					D	•
223					223	• %
224					224	•
225					225	•

226					226	•
227					227	•
228					228	•
229					229	•
230					230	•
231					231	•
232					232	•
233					233	•
234					234	•
235					235	•
236					236	•
237					237	•
238					238	•
239					239	•

240					240	•
241					241	•
242					242	•
243					243	•

244					244	•
245					245	•
246					246	•
247					247	■
248					248	•