



CT-3-S-A/B

New York State Department of Taxation and Finance

**Combined Group Detail Spreadsheet
Attachment to Form CT-3-S-A
New York S Corporation
Combined Franchise Tax Return**

Name of the payer corporation of the combined group	Payer corporation employer identification number
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Attach to Form CT-3-S-A, New York S Corporation Combined Franchise Tax Return.

Computation of Combined Entire Net Income Base Tax	Member		
	EIN	EIN	
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
3a Interest deductions directly attributable to subsidiary capital			3a
3b Non-interest deductions directly attributable to subsidiary capital			3b
4a Interest deductions indirectly attributable to subsidiary capital			4a
4b Non-interest deductions indirectly attributable to subsidiary capital			4b
5 New York State, other state and local taxes deducted on your federal return (see instructions)			5
6 ACRS/MACRS deduction used in the computation of line 1 (attach Form CT-399)			6
7 Other additions (attach list; see instructions)			7
10 50% of dividends from nonsubsidiary corporations (see instructions)			10
11 Foreign dividends gross-up not included on lines 9 and 10			11
13 Allowable New York depreciation (attach Form CT-399)			13
14 Other subtractions (attach list; see instructions)			14

Computation of Combined Capital Base and Combined Group Issuer's Allocation Percentage (Use average values and enter whole dollars for lines 22 through 28)	Member		
	EIN	EIN	
22 Total assets from federal return			22
23 Real property and marketable securities included on line 22			23
24 Subtract line 23 from line 22			24
25 Real property and marketable securities at fair market value			25
26 Adjusted total assets (add lines 24 and 25)			26
27 Total liabilities			27
28 Total capital			28

Who Must File This Form

Combined groups which have more than two members must use Form CT-3-S-A/B to detail the computations of the members (other than the payer corporation). Use as many additional Forms CT-3-S-A/B as necessary to list these members.

Instructions

Line numbers and text for Form CT-3-S-A/B correspond to the line numbers of Form CT-3-S-A, *New York S Corporation Combined Franchise Tax Return*. Note that certain lines are not included on Form CT-3-S-A/B because member information is not required for these lines. For line instructions, refer to the corresponding line instructions in Form CT-3-S-A-I, *Instructions for Form CT-3-S-A, CT-3-S-A/ATT and CT-3-S-A/B*.

Enter the amounts shown in the *Total* column on the corresponding line on Form CT-3-S-A, column B (*Total Members*).

Attach all CT-3-S-A/B forms to Form CT-3-S-A.

Please note that for purposes of all combined returns and attachments, the corporation responsible for filing Form CT-3-S-A shall be designated the *payer*. The other corporations included in the combined return shall be designated members.

Form CT-3-S-A/B exception: A computer printout that replicates all the information requested on Form CT-3-S-A/B may be substituted for the actual form. The printout may be reduced to fit on an 8½ by 11 inch sheet of paper. This exception applies to Form CT-3-S-A/B only. It does not apply to Form CT-3-S-A, or any other corporation tax form.

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
1					1	
2					2	
3a					3a	
3b					3b	
4a					4a	
4b					4b	
5					5	
6					6	
7					7	
10					10	
11					11	
13					13	
14					14	

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
22					22	
23					23	
24					24	
25					25	
26					26	
27					27	
28					28	

Name	Employer identification number																				
	<table style="margin: auto; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>																				

Computation of Combined Business Allocation Percentage for Aviation Corporations	Member	Member	
	EIN	EIN	
75 New York aircraft arrivals and departures (revenue flights only)			75
76 Total aircraft arrivals and departures (revenue flights only)			76
77 New York percentage (divide line 75 by line 76)	%	%	77
78 New York revenue tons handled			78
79 Total revenue tons handled			79
80 New York percentage (divide line 78 by line 79)	%	%	80
81 New York originating revenue			81
82 Total originating revenue			82
83 New York percentage (divide line 81 by line 82)	%	%	83
84 Total New York percentage (add lines 77, 80, and 83)	%	%	84
85 New York business allocation percentage (divide line 84 by three or the number of factors) ..	%	%	85

Computation of Combined Business Allocation Percentage	Member	Member	
	EIN	EIN	
Average value of (see instructions)			
86 New York real estate owned			86
87 Total real estate owned			87
88 New York real estate rented			88
89 Total real estate rented			89
90 New York inventories owned			90
91 Total inventories owned			91
92 New York tangible personal property owned			92
93 Total tangible personal property owned			93
94 New York tangible personal property rented			94
95 Total tangible personal property rented			95
96 Total New York property (add lines 86, 88, 90, 92, and 94)			96
97 Total property everywhere (add lines 87, 89, 91, 93, and 95)			97
98 New York property factor (divide line 96 by line 97)	%	%	98
Receipts in the regular course of business from:			
99 Sales of tangible personal property shipped to points within New York State ...			99
100 Total sales of tangible personal property			100
101 New York services performed			101
102 Total services performed			102
103 New York rentals of property			103
104 Total rentals of property			104
105 New York royalties			105
106 Total royalties			106
107 Other New York business receipts			107
108 Total other business receipts			108
109 Total New York receipts (add lines 99, 101, 103, 105, and 107)			109
110 Total receipts everywhere (add lines 100, 102, 104, 106, and 108)			110
111 New York receipts factor (divide line 109 by line 110)	%	%	111
112 New York wages and other compensation of employees except general executive officers			112
113 Total wages and other compensation of employees except general executive officers			113
114 New York payroll factor (divide line 112 by line 113)	%	%	114
115 Total New York factors (add percentages on line 98, 111, and 114)	%	%	115
116 New York business allocation percentage (divide line 115 by three or the number of factors) ...	%	%	116

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
75					75	
76					76	
77	%	%	%	%	77	
78					78	
79					79	
80	%	%	%	%	80	
81					81	
82					82	
83	%	%	%	%	83	
84	%	%	%	%	84	
85	%	%	%	%	85	

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
86					86	
87					87	
88					88	
89					89	
90					90	
91					91	
92					92	
93					93	
94					94	
95					95	
96					96	
97					97	
98	%	%	%	%	98	

99					99	
100					100	
101					101	
102					102	
103					103	
104					104	
105					105	
106					106	
107					107	
108					108	
109					109	
110					110	
111	%	%	%	%	111	
112					112	
113					113	
114	%	%	%	%	114	
115	%	%	%	%	115	
116	%	%	%	%	116	

Name	Employer identification number								
	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:12.5%; border: 1px solid black;"> </td> <td style="width:12.5%; border: 1px solid black;"> </td> <td style="width:12.5%; border: 1px solid black;"> </td> <td style="width:12.5%; border: 1px solid black;"> </td> <td style="width:12.5%; border: 1px solid black;"> </td> <td style="width:12.5%; border: 1px solid black;"> </td> <td style="width:12.5%; border: 1px solid black;"> </td> <td style="width:12.5%; border: 1px solid black;"> </td> </tr> </table>								

	Member		
	EIN	EIN	
Computation of Combined Investment Capital and Investment Allocation Percentage <i>(see instructions for information for lines 117 through 121)</i>			
117 Section 1 - Corporate and Governmental Debt Instruments			117
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
118 Section 2 - Corporate Stock, Stock Rights, Stock Warrants and Stock Options			118
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
119 Total Section 1 and Section 2			119
A Average value <i>(add lines 117a and 118a)</i>			A
B Liabilities <i>(add lines 117b and 118b)</i>			B
C Net average value <i>(add lines 117c and 118c)</i>			C
D Net average value allocated to New York State <i>(add lines 117d and 118d)</i>			D
120 Investment Allocation Percentage <i>(divide line 119d by line 119c)</i>	%	%	120
121 Cash (optional)			121

	Member		
	EIN	EIN	
Computation of Combined Investment Income for Allocation			
123 Interest income from investment capital listed on line 117 section 1 <i>(see instructions)</i>			123
124 Interest income from bank accounts			124
125 All other interest income from investment capital			125
126 Dividend income from investment capital			126
127 Net capital gain (or loss) from investment capital			127
128 Investment income other than interest, dividends, capital gains or capital losses			128
129 Total investment income <i>(add lines 123 through 128)</i>			129
130 Interest deductions directly attributable to investment capital			130
131 Non-interest deductions directly attributable to investment capital			131
132 Interest deductions indirectly attributable to investment capital			132
133 Non-interest deductions indirectly attributable to investment capital			133

	Member		
	EIN	EIN	
Computation of Income from Combined Subsidiary Capital <i>(see instructions for completing this section)</i>			
137 Interest from combined subsidiary capital <i>(attach list)</i>			137
138 Dividends from combined subsidiary capital <i>(attach list)</i>			138
139 Capital gains from combined subsidiary capital <i>(see instructions; attach list)</i>			139

	Member		
	EIN	EIN	
Computation and Allocation of Combined Subsidiary Capital Base <i>(see instructions for information for lines 141 through 144) Include all corporations (except a DISC) in which you own more than 50% of the voting stock.</i>			
141 Average value of subsidiary capital			141
142 Liabilities			142
143 Net average value			143
144 Net average value allocated to New York State			144

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
117					117	
A					A	
B					B	
C					C	
D					D	
118					118	
A					A	
B					B	
C					C	
D					D	
119					119	
A					A	
B					B	
C					C	
D					D	
120	%	%	%	%	120	
121					121	

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
123					123	
124					124	
125					125	
126					126	
127					127	
128					128	
129					129	
130					130	
131					131	
132					132	
133					133	

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
137					137	
138					138	
139					139	

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
141					141	
142					142	
143					143	
144					144	