



CT-3-A

New York State Department of Taxation and Finance

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

1998 calendar-yr. filers, check box
Other filers enter tax period:

beginning
ending

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Mailing name and address	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name) and address c/o Number and street or PO box		State or country of incorporation	
	City State ZIP code		Date of incorporation	
	Foreign corporations: date began business in NYS		Audit use	
If address above is new, check box (see instructions) <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95 (see instructions). If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.		Business telephone number ()	
Business activity code number (from federal return; see instructions)	<input type="checkbox"/> NAICS <input type="checkbox"/> Other		Principal business activity	

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. 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.

Newly formed groups 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).

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	Date
	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 242, 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 type="text" value=""/> % from line 226)	20
21	Allocated combined business income (multiply line 19 by <input type="text" value=""/> % from line 128, 160, or 163)	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 249, column E	33
34	Combined business and investment capital (subtract line 33 from line 32)	34
35	Combined investment capital from line 228, column E	35
36	Combined business capital (subtract line 35 from line 34)	36
37	Allocated combined investment capital (multiply line 35 by <input type="text" value=""/> % from line 226)	37
38	Allocated combined business capital (multiply line 36 by <input type="text" value=""/> % from line 128, 160, or 163)	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 241)	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, line 163, or line 195).....	66
67 Allocated combined alternative investment income (multiply line 64 by <input type="text" value=""/> % from line 226).....	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 (see instructions)	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 251	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 (\$100, \$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	■								

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 Business Allocation Percentage For Trucking and Railroad Corporations
(use the combined totals when dividing)

161 New York revenue miles	161
162 Total revenue miles	162
163 Combined New York business allocation percentage <i>(divide line 161E by line 162E)</i>	163

Computation of Combined Alternative Business Allocation Percentage For Minimum Taxable Income Base

164 New York real estate owned	164
165 Total real estate owned	165
166 New York real estate rented	166
167 Total real estate rented	167
168 New York inventories owned	168
169 Total inventories owned	169
170 New York tangible personal property owned	170
171 Total tangible personal property owned	171
172 New York tangible personal property rented	172
173 Total tangible personal property rented	173
174 Total New York property <i>(add lines 164, 166, 168, 170, and 172)</i>	174
175 Total property everywhere <i>(add lines 165, 167, 169, 171, and 173)</i>	175
176 Combined New York State property factor <i>(divide line 174, column E, by line 175, column E)</i>	176

Receipts in the regular course of business from:

177 Sales of tangible personal property shipped to points within New York State	177
178 Total sales of tangible personal property	178
179 New York services performed	179
180 Total services performed	180
181 New York rentals of property	181
182 Total rentals of property	182
183 New York royalties	183
184 Total royalties	184
185 Other New York business receipts	185
186 Total other business receipts	186
187 Total New York receipts <i>(add lines 177, 179, 181, 183, and 185)</i>	187
188 Total receipts everywhere <i>(add lines 178, 180, 182, 184, and 186)</i>	188
189 Combined New York State receipts factor <i>(divide line 187, column E, by line 188, column E)</i>	189
190 Additional combined New York State receipts factor from line 189	190
191 New York wages and other compensation of employees except general executive officers	191
192 Total wages everywhere and other compensation of employees except general executive officers	192
193 Combined New York State payroll factor <i>(divide line 191, column E, by line 192, column E)</i>	193
194 Total combined New York State factors <i>(add percentages on lines 176, 189, 190, and 193)</i>	194
195 Combined alternative business allocation percentage <i>(divide line 194 by four or by the number of factors)</i>	195

	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 •
193					193 • %
194					194 %
195					195 • %

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 196 through 213. 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 214a through 222.

Computation of Combined Modified Minimum Tax	196	Entire net income from line 17, column E	196
	197	Depletion from line 52, column E	197
	198	Total (add lines 196 and 197)	198
	199	Combined investment income before allocation from line 18, column E	199
	200	Modified combined business income before allocation (subtract line 199 from line 198)	200
	201	Allocated modified combined business income (multiply line 200 by <input style="width: 50px;" type="text"/> % from line 128, line 163, or line 195)	201
	202	Allocated combined investment income (multiply line 199 by <input style="width: 50px;" type="text"/> % from line 226)	202
	203	Total allocated combined modified minimum income (add lines 201 and 202)	203
	204	Optional depreciation adjustment from line 23, column E	204
	205	Combined modified minimum taxable income base (line 203 plus or minus line 204)	205
	206	Combined modified minimum tax (multiply amount on line 205 by appropriate rate from the tax rate schedule on page 3 of the instructions)	206

Computation of Combined Adjusted Minimum Tax	207	Combined minimum tax from line 71	207
	208	Amount from line 72, 73, or 74, whichever is largest (enter here and on line 211)	208
	209	Excess combined minimum tax (subtract line 208 from line 207; if less than 0 enter "0")	209
	210	Combined modified minimum tax from line 206	210
	211	Amount from line 208	211
	212	Excess modified combined minimum tax (subtract line 211 from line 210; if less than 0, enter "0")	212
	213	Combined adjusted minimum tax (subtract line 212 from line 209; if less than 0, use parentheses)	213

Computation of Combined Minimum Tax Credit	Adjusted minimum tax from prior periods: (attach a separate sheet if more than two years of credit)	
214a Combined adjusted minimum tax		214a
214b Combined adjusted minimum tax		214b
215 Total		215

Application of Combined Minimum Tax Credit (Complete if tax due for a prior year is based on minimum taxable income base)	
216 Combined adjusted minimum tax from line 215, column B	216
217 Combined adjusted minimum tax from line 215, column D	217
218 Combined minimum tax credits used in prior periods (see instructions)	218
219 Balance (see instructions)	219
220 Combined minimum tax credit available for use this period (see instructions)	220
221 Combined minimum tax credit used this period (see instructions)	221
222 Combined minimum tax credit available to be carried forward (subtract line 221 from line 219)	222

	A Parent	B Total Subsidiaries	C Subtotal (column A + column B)	D Intercorporate Eliminations	E Combined Total (column C — column D)
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
211					211
212					212 •
213					213 •

	A Year	B Adjusted Minimum Tax from Prior Years	C Column B Amount Recalculated	D Pre-1994 NOL Component (column C — column D)
214a				
214b				
215				

	A Adjusted Minimum Tax from Prior Years	B Pre-1994 NOL Component	C Totals (column A + column B)
216			•
217			•
218		•	
219			
220			
221	•	•	
222	•	•	•

Name	Employer identification number
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Computation of Combined Investment Capital and Investment Allocation Percentage
(See instructions for information for lines 223 through 227)

223 Section 1 - Corporate and Governmental Debt Instruments	223
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
224 Section 2 - Corporate Stock, Stock Rights, Stock Warrants and Stock Options	224
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
225 Total Section 1 and Section 2	225
A Average value <i>(add lines 223A and 224A)</i>	A
B Liabilities <i>(add lines 223B and 224B)</i>	B
C Net average value <i>(add lines 223C and 224C)</i>	C
D Net average value allocated to New York State <i>(add lines 223D and 224D)</i>	D
226 Combined investment allocation percentage <i>(divide line 225D by line 225C; use to compute lines 20, 37, 67, and 202)</i>	226
227 Cash (optional)	227
228 Combined investment capital <i>(add lines 225C, column E, and 227, column E)</i>	228

Computation of Combined Investment Income for Allocation

229 Interest income from investment capital, listed on line 223, Section 1 <i>(see instructions)</i>	229
230 Interest income from bank accounts	230
231 All other interest income from investment capital	231
232 Dividend income from investment capital	232
233 Net capital gain (or loss) from investment capital	233
234 Investment income other than interest, dividends, capital gains or capital losses	234
235 Total combined investment income <i>(add lines 229 through 234)</i>	235
236 Interest deductions directly attributable to investment capital	236
237 Non-interest deductions directly attributable to investment capital	237
238 Interest deductions indirectly attributable to investment capital	238
239 Non-interest deductions indirectly attributable to investment capital	239
240 Balance <i>(subtract the sum of lines 236 through 239, column E, from line 235, column E)</i>	240
241 Apportioned New York combined net operating loss deduction	241
242 Combined investment income before allocation <i>(subtract line 241 from line 240; enter here and on line 18)</i>	242

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

243 Interest from combined subsidiary capital <i>(attach list)</i>	243
244 Dividends from combined subsidiary capital <i>(attach list)</i>	244
245 Capital gains from combined subsidiary capital <i>(see instructions; attach list)</i>	245
246 Total income from combined subsidiary capital <i>(add lines 243 through 245, column E; enter here and on line 10)</i>	246

Computation and Allocation of Combined Subsidiary Capital Base and Tax
(See instructions for information for lines 247 through 250)

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

247 Average value	247
248 Liabilities	248
249 Net average value	249
250 Net average value allocated to New York State	250
251 Combined subsidiary capital base tax <i>(multiply line 250, column E, by .0009; enter here and on line 76)</i>	251

	A Parent	B Total Subsidiaries	C Subtotal (column A + column B)	D Intercorporate Eliminations		E Combined Total (column C — column D)
223					223	
A					A	
B					B	
C					C	
D					D	

224					224	
A					A	
B					B	
C					C	
D					D	

225					225	
A					A	•
B					B	•
C					C	•
D					D	•
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	•
249					249	•
250					250	■
251					251	•