



CT-3-A/ATT

New York State Department of Taxation and Finance

Schedules A, B, and C — Attachment to Form CT-3-A General Business Corporation Combined Franchise Tax Return



Name	Employer identification number
Combined parent corporation name	Parent employer identification number

This form is required to be completed for each corporation in the combined group with investment capital (Schedule A) or subsidiary capital (Schedule B).

Schedule C of this form is required to be completed for each of the corporations in the combined group that are qualified public utilities and transferees, qualified power producers, or qualified pipeline corporations.

For instructions for this form see page 3 and Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B.*

Attach this form to Form CT-3-A, *General Business Corporation Combined Franchise Tax Return.*

Schedule A — Section I — Investment capital information (breakdown of information on Form CT-3-A, line 222)

Section I — Corporate and governmental debt instruments	B Maturity date	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value (col. C - col. D)	F Issuer's allocation percentage	G Value allocated to New York State (col. E x col. F)
A Description of investment (identify each item; attach separate sheet if necessary)						
Amounts from attached list						
1 Section I total (enter here and on line 3)						1.

Schedule A — Section II — Investment capital information (breakdown of information on Form CT-3-A, line 223)

Section II — Corporate stock, stock rights, stock warrants, and stock options	B Number of shares	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value (col. C - col. D)	F Issuer's allocation percentage	G Value allocated to New York State (col. E x col. F)
A Description of investment (identify each item; attach separate sheet if necessary)						
Amounts from attached list						
2 Section II total (enter here and on line 4)						2.



Schedule C — Qualified utilities and transferees, qualified power producers, and qualified pipeline corporations
Part I — Adjustments for qualified public utilities and transferees

Other additions			
13	Federal depreciation deduction for transition property (see instructions)	• 13.	
14	Federal loss on the sale of transition property (see instructions)	• 14.	
15	New York gain on the sale of transition property (see instructions)	• 15.	
16	Add lines 13, 14, and 15 (enter here and include on Form CT-3-A, line 8)	• 16.	
Other subtractions			
17	New York depreciation deduction for transition property (see instructions)	• 17.	
18	New York loss on the sale of transition property (see instructions)	• 18.	
19	Federal gain on the sale of transition property (see instructions)	• 19.	
20	Transition property basis adjustment carryover to gain transactions	• 20.	
21	Transition property basis adjustment carryover to loss transactions	• 21.	
22	New York State regulatory asset deduction	• 22.	
23	Add lines 17 through 22 (enter here and include on Form CT-3-A, line 15)	• 23.	

Part II — Adjustments for qualified power producers and qualified pipeline corporations

Other additions			
24	Federal depreciation deduction for transition property (see instructions; enter here and include on Form CT-3-A, line 8)	• 24.	
Other subtractions			
25	New York depreciation deduction for transition property (see instructions; enter here and include on Form CT-3-A, line 15)	• 25.	

Instructions for Schedule A and Schedule B

A parent corporation filing Form CT-3-A/ATT should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 222A through 222D, 223A through 223D and 226, column A, and the appropriate amounts from Schedule B to Form CT-3-A, lines 246 through 249, column A.

A subsidiary corporation filing Form CT-3-A/ATT, when there is only one subsidiary in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 222A through 222D, 223A through 223D and 226,

column B, and the appropriate amounts from Schedule B to Form CT-3-A, lines 246 through 249, column B.

A group of subsidiary corporations filing Form CT-3-A/ATT, when there is more than one subsidiary in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-A/B, lines 222A through 222D, 223A through 223D and 226, and the appropriate amounts from Schedule B to Form CT-3-A/B, lines 246 through 249, in the column for the proper subsidiary.

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