CT-3-A/C New York State Department of Taxation and Finance Report by a Corporation Included in a Combined Franchise Tax Return

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

Page 2 of 2 CT-3-A/C (2006)

Filing requirements

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

Form CT-3-A/C must be filed annually and must be attached to the parent corporation's Form CT-3-A.

Reporting period

Complete the beginning and ending tax period boxes in the upper right corner on page 1.

Filing your final return

Mark an \boldsymbol{X} in the *Final return* box on page 1 of Form CT-3-A/C if the subsidiary corporation is a:

- domestic corporation that ceased doing business, employing capital, or owning or leasing property in New York State during the tax year and wishes to dissolve; or
- foreign corporation that is no longer subject to the franchise tax in New York State.

Do not mark an X in the *Final return* box if you are only changing the type of return that you file (for example, from Form CT-3 to CT-3-S, or from Form CT-3 to CT-32).

Do not mark an \boldsymbol{X} in the *Final return* box in the case of a merger or consolidation.

Note: A foreign corporation, authorized to do business in New York State but disclaiming tax liability, that wishes to continue to be authorized must file Form CT-245, *Maintenance Fee and Activities Return for a Foreign Corporation Disclaiming Tax Liability*.

Call 1 800 327-9688 (Dissolution Unit) if you have questions concerning dissolution or surrendering authority to do business in New York State.

Fixed dollar minimum tax

Lines 1a through 1d — Each corporation (except those mentioned in A and B above) must compute its own fixed dollar minimum tax on this form. Enter your gross payroll everywhere, total receipts everywhere, and average value of gross assets everywhere on lines 1a through 1c. For definitions of gross payroll, total receipts, and average value of gross assets see Form CT-3-A-I, Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B, lines 74a, 74b, and 74c. Enter the applicable fixed dollar minimum tax on line 1d of this form.

To avoid an erroneous assessment or a delay of your refund, you **must** enter an amount on lines 1a, 1b, 1c, and 1d on Form CT-3-A/C for each taxable member of the New York State combined group. If you do not have payroll, receipts, or assets, enter *0* on the appropriate lines.

Do not pay the tax with this form. Enter the fixed dollar minimum tax on line 1d of this form and also include it on Form CT-3-A, line 83a or line 83b, whichever is applicable.

For tax years beginning after 2005, the fixed dollar minimum tax is computed as follows:

| For a corporation with a gross payroll of: | The fixed dollar minimum tax equals |
|---|-------------------------------------|
| \$6,250,000 or more | \$ 1,500 |
| More than \$1,000,000 but less than \$6,250,000 | \$ 425 |
| More than \$500,000 but not more than \$1,000,000 | \$ 325 |
| More than \$250,000 but not more than \$500,000 | \$ 225* |
| \$250,000 or less | \$ 100* |
| However, if the corporation's gross payroll, total receipts, and average value of gross assets are each \$1,000 or less | \$ 800 |

^{*} Foreign authorized corporations: If the total of your tax (including tax imposed under Article 9) and MTA surcharge is less than \$300, you must increase your payment accordingly to satisfy the \$300 maintenance fee requirement.

Instructions

Short periods — Fixed dollar minimum tax and maintenance fee

Compute the gross payroll and total receipts for short periods (tax periods of less than 12 months) by dividing the amount of gross payroll and total receipts by the number of months in the short period and multiplying the result by 12.

The fixed dollar minimum tax and maintenance fee may be reduced for short periods as follows:

| Period | Reduction |
|---|-----------|
| Not more than 6 months | 50% |
| More than 6 months but not more than 9 months | 25% |
| More than 9 months | None |

Composition of prepayments

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

Lines 3 through 7 — If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information.

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 51 of Form CT-3M/4M, filed by the parent.

Third-party designee — If you want to authorize another person (third-party designee) to discuss this tax return with the New York State Tax Department, mark an X in the Yes box in the Third-party designee area of your return. Also enter the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter Preparer in the space for the designee's name. You do not have to provide the other information requested.

If you mark the Yes box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

You cannot revoke the third-party designee authorization or change the PIN. However, the authorization will automatically end on the due date (without regard to extensions) for filing your next year's tax return.

Privacy notification and Need help?

See Form CT-3-A-I for more information.