



CT-3-A/B

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New York State Department of Taxation and Finance

Subsidiary Detail Spreadsheet Attachment to Form CT-3-A General Business Corporation Combined Franchise Tax Return

Legal name of the parent of the combined group	Parent employer identification number (EIN)
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If there is only one subsidiary included in the combined return, this form **is not** required.

If there is more than one subsidiary included in the combined return, this form **is** required.

If required, attach this form to Form CT-3-A, General Business Corporation Combined Franchise Tax Return.

Subsidiary	Subsidiary
EIN	EIN

Combined entire net income (ENI) base

1 Federal taxable income before net operating loss and special deductions <i>(include disallowed dividends paid deduction)</i>				
2 Interest on federal, state, municipal, and other obligations not included on line 1				
3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock				
4a Interest deductions directly attributable to subsidiary capital				
4b Noninterest deductions directly attributable to subsidiary capital				
5a Interest deductions indirectly attributable to subsidiary capital				
5b Noninterest deductions indirectly attributable to subsidiary capital				
6 New York State and other state and local taxes deducted on your federal return <i>(see instructions)</i>				
7 Federal depreciation deduction from Form CT-399, if applicable <i>(see instructions)</i>				
8 Other additions <i>(see instructions)</i>				
11 Fifty percent of dividends from nonsubsidiary corporations <i>(see instructions)</i>				
12 Foreign dividends gross-up not included on lines 11 and 217				
14 Allowable New York depreciation from Form CT-399, if applicable <i>(see instructions)</i>				
15 Other subtractions <i>(see instructions)</i>				
23 Optional depreciation adjustments <i>(see instructions)</i>				

Combined capital base *(use average values and enter whole dollars for lines 26 through 31; see instructions)*

26 Total assets from federal return				
27 Real property and marketable securities included on line 26				
28 Subtract line 27 from line 26				
29 Real property and marketable securities at fair market value				
30 Adjusted total assets <i>(add lines 28 and 29)</i>				
31 Total liabilities				

Who must file this form

For all combined returns and attachments, the taxpayer responsible for filing Form CT-3-A is designated as the *parent corporation*. The other corporations included in the combined return are designated *subsidiaries*.

Parent corporations who file a combined return that includes more than one subsidiary must use Form CT-3-A/B to detail the subsidiaries' individual computations. If the combined group has more than six subsidiaries, use as many additional Forms CT-3-A/B as necessary.

Instructions

Line numbers and text for Form CT-3-A/B correspond to the line numbers of Form CT-3-A. Note that certain lines are not included

on Form CT-3-A/B because subsidiary information is not required for these lines. For line instructions, refer to the corresponding line instructions in Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B*.

Include the amounts shown in the *Total* column on the corresponding lines on Form CT-3-A, column B (*Total subsidiaries*).

Attach all Forms CT-3-A/B to Form CT-3-A.

If you wish, you may substitute a computer printout that replicates all the information requested on Form CT-3-A/B. You may reduce the printout to fit on an 8½-by-11-inch sheet of paper. This exception applies to Form CT-3-A/B and **not** to Form CT-3-A or most other corporation tax forms.

	Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
	EIN	EIN	EIN	EIN		

1.						1.
2.						2.
3.						3.
4a.						4a.
4b.						4b.
5a.						5a.
5b.						5b.
6.						6.
7.						7.
8.						8.
11.						11.
12.						12.
14.						14.
15.						15.
23.						23.
26.						26.
27.						27.
28.						28.
29.						29.
30.						30.
31.						31.

Legal name of the parent of the combined group	EIN
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Subsidiary	Subsidiary
EIN	EIN

Combined minimum taxable income (MTI) base

Adjustments (see instructions)

43 Depreciation of tangible property placed in service after 1986 (see instructions) ...			
44 Amortization of mining exploration and development costs paid or incurred after 1986....			
45 Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)			
46 Basis adjustments in determining gain or loss from sale or exchange of property			
47 Long-term contracts entered into after February 28, 1986			
48 Installment sales of certain property.....			
49 Merchant marine capital construction funds			
50 Passive activity loss (closely held and personal service corporations only)			
Tax preference items (see instructions)			
52 Depletion.....			
53 Appreciated property charitable deduction			
54 Intangible drilling costs			

Combined business allocation percentage for aviation corporations

118a New York aircraft arrivals and departures (revenue flights only).....			
118b Adjusted New York aircraft arrivals and departures (revenue flights only) (multiply line 118a by 60% (.6)).....			
119 Total aircraft arrivals and departures (revenue flights only)			
121a New York revenue tons handled			
121b Adjusted New York revenue tons handled (multiply line 121a by 60% (.6))			
122 Total revenue tons handled.....			
124a New York originating revenue			
124b Adjusted New York originating revenue (multiply line 124a by 60% (.6))			
125 Total originating revenue.....			

Subsidiary		Subsidiary		Subsidiary		Subsidiary			Total
EIN		EIN		EIN		EIN			

43.								43.	
44.								44.	
45.								45.	
46.								46.	
47.								47.	
48.								48.	
49.								49.	
50.								50.	
52.								52.	
53.								53.	
54.								54.	

118a.								118a.	
118b.								118b.	
119.								119.	
121a.								121a.	
121b.								121b.	
122.								122.	
124a.								124a.	
124b.								124b.	
125.								125.	

Legal name of the parent of the combined group	EIN
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Subsidiary	Subsidiary
EIN	EIN

Combined business allocation percentage

Average value of property (see instructions)

129 New York real estate owned			
130 Total real estate owned			
131 New York real estate rented			
132 Total real estate rented			
133 New York inventories owned			
134 Total inventories owned			
135 New York tangible personal property owned			
136 Total tangible personal property owned			
137 New York tangible personal property rented			
138 Total tangible personal property rented			
139 Total New York property (add lines 129, 131, 133, 135, and 137)			
140 Total property everywhere (add lines 130, 132, 134, 136, and 138)			

Receipts in the regular course of business from:

142 Sales of tangible personal property allocated to New York State			
143 Total sales of tangible personal property			
144 New York services performed			
145 Total services performed			
146 New York rentals of property			
147 Total rentals of property			
148 New York royalties			
149 Total royalties			
150 Other New York business receipts			
151 Total other business receipts			
152 Total New York receipts (add lines 142, 144, 146, 148, and 150)			
153 Total receipts everywhere (add lines 143, 145, 147, 149, and 151)			

Payroll

156 New York wages and other compensation of employees, except general executive officers			
157 Total wages and other compensation of employees, except general executive officers			

Combined business allocation percentage for trucking and railroad corporations

161 New York revenue miles		
162 Total revenue miles		

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		

129.						129.	
130.						130.	
131.						131.	
132.						132.	
133.						133.	
134.						134.	
135.						135.	
136.						136.	
137.						137.	
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142.						142.	
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148.						148.	
149.						149.	
150.						150.	
151.						151.	
152.						152.	
153.						153.	

156.						156.	
157.						157.	

161.						161.	
162.						162.	

Legal name of the parent of the combined group	EIN
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Subsidiary	Subsidiary
EIN	EIN

Combined alternative business allocation percentage for combined MTI base

Average value of property (see instructions)

164 New York real estate owned				
165 Total real estate owned				
166 New York real estate rented				
167 Total real estate rented				
168 New York inventories owned				
169 Total inventories owned				
170 New York tangible personal property owned				
171 Total tangible personal property owned				
172 New York tangible personal property rented				
173 Total tangible personal property rented				
174 Total New York property (add lines 164, 166, 168, 170, and 172)				
175 Total property everywhere (add lines 165, 167, 169, 171, and 173)				

Receipts in the regular course of business from:

177 Sales of tangible personal property allocated to New York State				
178 Total sales of tangible personal property				
179 New York services performed				
180 Total services performed				
181 New York rentals of property				
182 Total rentals of property				
183 New York royalties				
184 Total royalties				
185 Other New York business receipts				
186 Total other business receipts				
187 Total New York receipts (add lines 177, 179, 181, 183, and 185)				
188 Total receipts everywhere (add lines 178, 180, 182, 184, and 186)				

Payroll

191 New York wages and other compensation of employees, except general executive officers				
192 Total wages and other compensation of employees everywhere, except general executive officers				

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		

164.						164.	
165.						165.	
166.						166.	
167.						167.	
168.						168.	
169.						169.	
170.						170.	
171.						171.	
172.						172.	
173.						173.	
174.						174.	
175.						175.	

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183.						183.	
184.						184.	
185.						185.	
186.						186.	
187.						187.	
188.						188.	

191.						191.	
192.						192.	

Legal name of the parent of the combined group	EIN
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	Subsidiary	Subsidiary
	EIN	EIN

Combined investment capital (see instructions)

196 Section 1 - Corporate and governmental debt instruments				
A Average value (see instructions)				
B Liabilities directly or indirectly attributable to investment capital (see instructions)				
C Net average value (subtract line B from line A)				
D Net average value allocated to New York State.....				
197 Section 2 - Corporate stock, stock rights, stock warrants, and stock options				
A Average value.....				
B Liabilities directly or indirectly attributable to investment capital				
C Net average value (subtract line B from line A)				
D Net average value allocated to New York State.....				
200 Cash (optional)				

Combined investment income for allocation (see instructions)

202 Interest income from investment capital listed on line 196, Section 1 (see instructions)				
203 Interest income from bank accounts				
204 All other interest income from investment capital.....				
205 Dividend income from investment capital.....				
206 Net capital gain or loss from investment capital.....				
207 Investment income other than interest, dividends, capital gains, or capital losses				
208 Total investment income (add lines 202 through 207)				
209 Interest deductions directly attributable to investment capital.....				
210 Noninterest deductions directly attributable to investment capital.....				
211 Interest deductions indirectly attributable to investment capital.....				
212 Noninterest deductions indirectly attributable to investment capital.....				

Income from combined subsidiary capital (see instructions)

216 Interest from combined subsidiary capital (attach list)				
217 Dividends from combined subsidiary capital (attach list)				
218 Capital gains from combined subsidiary capital (see instructions; attach list) ...				

Combined subsidiary capital base (see instructions) Include all corporations (except a DISC) in which you own more than 50% of the voting stock. Do not include the value of any subsidiaries included in the combined return.

220 Average value.....				
221 Liabilities directly or indirectly attributable to subsidiary capital				
222 Net average value				
223 Net average value allocated to New York State.....				

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		

196.								196.	
A.								A.	
B.								B.	
C.								C.	
D.								D.	
197.								197.	
A.								A.	
B.								B.	
C.								C.	
D.								D.	
200.								200.	

202.								202.	
203.								203.	
204.								204.	
205.								205.	
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