



New York State Modifications (for filers of combined franchise tax returns) Tax Law – Article 9-A and 33

CT-225-A

Legal name of corporation Employer identification number (EIN)

File this form with Form CT-3-A or CT-33-A.

Complete all parts that apply to you. See Form CT-225-A-I, Instructions for Forms CT-225-A and CT-225-A/B.

Identify the return you are filing by marking an X in the box: CT-3-A [] CT-33-A []

Schedule A – Certain New York State additions to federal taxable income (FTI)

The amount on column E, line 5, should equal the amount on Form CT-3-A, column E, line 8, or Form CT-33-A, column E, line 74.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust

In column A, the corporation designated as the parent of the combined group enters its own amount of each other addition to FTI that did not flow through from a partnership, estate, or trust. In column B, the sum of each other addition that did not flow through from a partnership, estate, or trust from all other members of the combined group is entered. If the combined group consists of more than one subsidiary, the amounts for column B are obtained from Form CT-225-A/B.

1 New York State additions (see instructions)

Table with 5 columns: Modification number, A Parent, B Total subsidiaries, C Subtotal (column A + column B), D Intercorporate eliminations, E Combined total (column C - column D). Rows 1a through 1p.

Total from additional Form(s) CT-225-A, if any

Summary row for additional forms with columns 00, 00, 00, 00, 00.

2 Total (add columns A through E)

Summary row for total with columns 00, 00, 00, 00, 00.



Part 2 – Corporations’ share of certain additions to FTI from partnerships, estates, or trusts

In column A, the corporation designated as the parent of the combined group enters its own amount of each other addition to FTI that flow through to the parent from all partnerships, estates, or trusts. In column B, the sum of each other addition that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one subsidiary, the amounts for column B are obtained from Form CT-225-A/B.

3 New York State additions (see instructions)

	Modification number	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
3a	EA -	00	00	00	00	00
3b	EA -	00	00	00	00	00
3c	EA -	00	00	00	00	00
3d	EA -	00	00	00	00	00
3e	EA -	00	00	00	00	00
3f	EA -	00	00	00	00	00
3g	EA -	00	00	00	00	00
3h	EA -	00	00	00	00	00
3i	EA -	00	00	00	00	00
3j	EA -	00	00	00	00	00
3k	EA -	00	00	00	00	00
3l	EA -	00	00	00	00	00
3m	EA -	00	00	00	00	00
3n	EA -	00	00	00	00	00
3o	EA -	00	00	00	00	00
3p	EA -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00
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4 Total (add columns A through E)

00	00	00	00	00
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5 Total other additions (add lines 2 and 4, columns A through E; see instructions)

00	00	00	00	00
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Schedule B – Certain New York State subtractions from FTI

The amount on column E, line 10 should equal the amount on Form CT-3-A, column E, line 15 or Form CT-33-A, column E, line 83.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust

In column A, the corporation designated as the parent of the combined group enters its own amount of each other subtraction from FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of each other subtraction that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one subsidiary, the amounts for column B are obtained from Form CT-225-A/B.

6 New York State subtractions (see instructions)

	Modification number	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
6a	S -	00	00	00	00	00
6b	S -	00	00	00	00	00
6c	S -	00	00	00	00	00
6d	S -	00	00	00	00	00
6e	S -	00	00	00	00	00
6f	S -	00	00	00	00	00
6g	S -	00	00	00	00	00
6h	S -	00	00	00	00	00
6i	S -	00	00	00	00	00
6j	S -	00	00	00	00	00
6k	S -	00	00	00	00	00
6l	S -	00	00	00	00	00
6m	S -	00	00	00	00	00
6n	S -	00	00	00	00	00
6o	S -	00	00	00	00	00
6p	S -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00
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7 Total (add columns A through E; see instructions)

00	00	00	00	00
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Part 2 – Corporations’ share of certain subtractions from FTI from partnerships, estates, or trusts

In column A, the corporation designated as the parent of the combined group enters its own amount of each other subtraction from FTI that flow through to the parent from all partnerships, estates, or trusts. In column B, the sum of each other subtraction that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one subsidiary, the amounts for column B are obtained from Form CT-225-A/B.

8 New York State subtractions (see instructions)

	Modification number	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercompany eliminations	E Combined total (column C - column D)
8a	ES -	00	00	00	00	00
8b	ES -	00	00	00	00	00
8c	ES -	00	00	00	00	00
8d	ES -	00	00	00	00	00
8e	ES -	00	00	00	00	00
8f	ES -	00	00	00	00	00
8g	ES -	00	00	00	00	00
8h	ES -	00	00	00	00	00
8i	ES -	00	00	00	00	00
8j	ES -	00	00	00	00	00
8k	ES -	00	00	00	00	00
8l	ES -	00	00	00	00	00
8m	ES -	00	00	00	00	00
8n	ES -	00	00	00	00	00
8o	ES -	00	00	00	00	00
8p	ES -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

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9 Total (add columns A through E)

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10 Total other subtractions (add lines 7 and 9, columns A through E; see instructions)

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