



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	
	EIN	EIN
	Legal name of corporation	Legal name of corporation

Combined entire net income (ENI) base

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

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

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 <i>(add lines 28 and 29)</i>	30.			
31 Total liabilities	31.			

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; however, the printout must be highly legible with 8 point or larger text. 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		
	Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation		

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
Legal name of corporation	Legal name of corporation

Combined minimum taxable income (MTI) base

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 February 28, 1986	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.			
Tax preference items (see instructions)				
52 Depletion	52.			
53 Appreciated property charitable deduction	53.			
54 Intangible drilling costs	54.			

Combined business allocation percentage for aviation corporations

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

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation		

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
Legal name of corporation	Legal name of corporation

Combined business allocation percentage

Average value of property (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 (add lines 129, 131, 133, 135, and 137)	139.			
140 Total property everywhere (add lines 130, 132, 134, 136, and 138)	140.			

Receipts in the regular course of business from:

142 Sales of tangible personal property allocated to 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 (add lines 142, 144, 146, 148, and 150)	152.			
153 Total receipts everywhere (add lines 143, 145, 147, 149, and 151)	153.			

Payroll

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.			

Combined business allocation percentage for trucking and railroad corporations

161 New York revenue miles	161.		
162 Total revenue miles	162.		

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation		

129.						129.	
130.						130.	
131.						131.	
132.						132.	
133.						133.	
134.						134.	
135.						135.	
136.						136.	
137.						137.	
138.						138.	
139.						139.	
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142.						142.	
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146.						146.	
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Legal name of the parent of the combined group	EIN
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Subsidiary	Subsidiary
EIN	EIN
Legal name of corporation	Legal name of corporation

Combined alternative business allocation percentage for combined MTI base

Average value of property (see instructions)

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 (add lines 164, 166, 168, 170, and 172)	174.			
175 Total property everywhere (add lines 165, 167, 169, 171, and 173)	175.			

Receipts in the regular course of business from:

177 Sales of tangible personal property allocated to 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 (add lines 177, 179, 181, 183, and 185)	187.			
188 Total receipts everywhere (add lines 178, 180, 182, 184, and 186)	188.			

Payroll

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

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation		

164.						164.	
165.						165.	
166.						166.	
167.						167.	
168.						168.	
169.						169.	
170.						170.	
171.						171.	
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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
Legal name of corporation	Legal name of corporation

Combined investment capital (see instructions)

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

Combined investment income for allocation (see instructions)

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

Income from combined subsidiary capital (see instructions)

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

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

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation		

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.	
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