



CT-3-A/B

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. **Complete** line K and column B of Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*.

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.

	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	EIN	EIN	EIN		
	Legal name of corporation	Legal name of corporation	Legal name of corporation	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				
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	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	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
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	
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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	
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186						186	
187						187	
188						188	

191						191	
192						192	



Legal name of the parent of the combined group	EIN

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 (subtract line 221 from line 220)	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	
204								204	
205								205	
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