



CT-3-A (6/92)

Combined Franchise Tax Return

Tax Law — Article 9-A

beginning ending

Parent corporation's employer identification number, File number, Name of parent corporation, Number and street, City or town, State, ZIP code, Federal return was filed on, Special instructions

Special Instructions, Business activity code numbers from Federal return, Total combined receipts, Total combined assets, Payment enclosed, %

A. Payment - pay amount shown on line 23 — Make check payable to: New York State Corporation Tax, B. Combined issuer's allocation percentage (from line 90)

Computation of Combined Tax

Table with 29 rows for tax computation, including lines 1-29 for income base, capital base, minimum taxable income, tax credits, and final balance due.

Information required in Schedules F through N can be found in the separate Forms CT-3 and CT-3-ATT (Schedules A through E) prepared for each member of the combined group.

Parent

Schedule F, Part I - Computation of Combined Business Allocation Percentage - Aviation Corporations use Schedule L, Page 4

30	New York property (from Form CT-3-ATT, line 60, column A)	30	
31	Property everywhere (from Form CT-3-ATT, line 60, column B)	31	
32	Combined New York State property factor (divide column C, line 30 by line 31)	32	
33	New York receipts (from Form CT-3-ATT, line 68, column A)	33	
34	Receipts everywhere (from Form CT-3-ATT, line 68, column B)	34	
35	Combined New York State receipts factor (divide column C, line 33 by line 34)	35	
36	Additional receipts factor (amount from line 35)	36	
37	New York wages (from Form CT-3-ATT, line 71, column A)	37	
38	Wages everywhere (from Form CT-3-ATT, line 71, column B)	38	
39	Combined New York State payroll factor (divide column C, line 37 by line 38)	39	
40	Total New York State factors (add lines 32, 35, 36 and 39)	40	
41	Combined business allocation percentage (divide line 40 by four or by the number of factors)	41	

Schedule F, Part II - Computation of Combined Business Allocation Percentage for Minimum Taxable Income Base

42	New York property (from Form CT-3-ATT, line 88, column A)	42	
43	Property everywhere (from Form CT-3-ATT, line 88, column B)	43	
44	Combined New York State property factor (divide column C, line 42 by line 43)	44	
45	New York receipts (from Form CT-3-ATT, line 96, column A)	45	
46	Receipts everywhere (from Form CT-3-ATT, line 96, column B)	46	
47	Combined New York State receipts factor (divide column C, line 45 by line 46)	47	
48	New York State wages (from Form CT-3-ATT, line 98, column A)	48	
49	Wages everywhere (from Form CT-3-ATT, line 98, column B)	49	
50	Combined New York State payroll factor (divide column C, line 48 by line 49)	50	
51	Total New York State factors (add lines 44, 47 and 50)	51	
52	Combined alternative business allocation percentage (divide line 51 by three or by the number of factors)	52	

Schedule G - Computation of the Combined Investment Allocation Percentage

53	Investment capital allocated to New York State (from Form CT-3-ATT, line 110, column G)	53	
54	Total investment capital (from Form CT-3-ATT, line 110, column E)	54	
55	Combined investment allocation percentage (divide column C, line 53 by line 54)	55	

Schedule H - Computation of Combined Subsidiary Allocation Percentage

56	Subsidiary capital allocated to New York State (from Form CT-3-ATT, line 108)	56	
57	Total subsidiary capital (from Form CT-3-ATT, line 107)	57	
58	Combined subsidiary allocation percentage (divide column C, line 56 by line 57)	58	

Schedule I - Computation of Combined Entire Net Income Base and Tax

59	Entire net income before net operating loss deduction	59	
60	Combined New York net operating loss deduction (attach computation)	60	
61	Combined entire net income (subtract line 60 from line 59, column C)	61	
62	Investment income before NOL apportionment (from Form CT-3-ATT, line 121)	62	
63	Net operating loss apportionment (see instructions)	63	
64	Combined investment income (subtract line 63 from line 62)	64	
65	Combined business income (subtract line 64 from line 61)	65	
66	Allocated investment income (multiply line 64 by line 55)	66	
67	Allocated business income (multiply line 65 by line 41 (line 101 for aviation corporations))	67	
68	Total (add lines 66 and 67)	68	
69	Optional depreciation adjustment (from Form CT-3, line 23)	69	
70	Combined entire net income base (line 68 plus or minus line 69, column C - enter in the box on line 1)	70	
71	Combined entire net income base tax computation (multiply line 70 by tax rate; enter on line 1, see instructions)	71	

Schedule J - Computation of Combined Minimum Taxable Income Base and Tax

72	Alternative business income for allocation (from Form CT-3-ATT, line 20)	72	
73	Allocated alternative business income (multiply column C, line 72 by line 52 or line 101)	73	
74	Alternative investment income for allocation (from Form CT-3-ATT, line 19)	74	
75	Allocated alternative investment income (multiply column C, line 74 by line 55)	75	
76	Allocated minimum taxable income (add line 73 and line 75)	76	
77	Optional depreciation adjustment (from Form CT-3, line 23)	77	
78	Combined minimum taxable income base (line 76 plus or minus line 77 - enter in the box on line 3)	78	
79	Combined minimum taxable income base tax computation (multiply line 78 by 5% (.05) - enter on line 3)	79	

Information required in Schedules F through N can be found in the separate Forms CT-3 and CT-3-ATT (Schedules A through E) prepared for each member of the combined group.

Parent

Schedule K - Computation of Combined Capital Base and Tax and Combined Group Issuer's Allocation Percentage

80	Total capital (from Form CT-3, line 32)	80
81	Subsidiary capital (from Form CT-3, line 33)	81
82	Investment capital (from Form CT-3, line 35)	82
83	Business capital (from Form CT-3, line 36)	83
84	Allocated combined subsidiary capital base (multiply column C, line 81, by line 58 - enter in the box on line 6)	84
85	Combined subsidiary capital base tax computation (multiply line 84 by .0009 - enter on line 6)	85
86	Allocated combined investment capital (multiply column C, line 82, by line 55)	86
87	Allocated combined business capital (multiply column C, line 83, by line 41 (line 101 for aviation corporations))	87
88	Combined capital base (add lines 86 and 87 - enter in box on line 2)	88
89	Combined capital base tax computation (multiply line 88 by .00178, enter on line 2, see instructions)	89
90	Issuer's allocation percentage (see instructions, enter on page 1, line B)	90

Schedule L - Computation of Combined Business Allocation Percentage for Aviation Corporations

Revenue Aircraft Arrivals and Departures

91	New York State (from Form CT-3-ATT, line 73, column A)	91
92	Everywhere (from Form CT-3-ATT, line 75, column B)	92
93	Combined New York percentage (divide column C, line 91 by line 92)	93

Revenue Tons Handled

94	New York State (from Form CT-3-ATT, line 77, column A)	94
95	Everywhere (from Form CT-3-ATT, line 77, column B)	95
96	Combined New York percentage (divide column C, line 94 by line 95)	96

Originating Revenue

97	New York State (from Form CT-3-ATT, line 79, column A)	97
98	Everywhere (from Form CT-3-ATT, line 79, column B)	98
99	Combined New York percentage (divide column C, line 97 by line 98)	99

Combined Business Allocation Percentage

100	Total New York percentages (add lines 93, 96 and 99)	100
101	Combined business allocation percentage (divide line 100 by three)	101

Schedule M - Computation of Combined Adjusted Minimum Tax

102	Modified business income for allocation (from Form CT-3-ATT, line 35)	102
103	Allocated modified business income (multiply column C, line 102 by line 52 or line 101)	103
104	Modified investment income for allocation (from Form CT-3-ATT, line 34)	104
105	Allocated modified investment income (multiply column C, line 104 by line 55)	105
106	Total combined allocated modified income (add lines 103 and 105)	106
107	Optional depreciation adjustment (from Form CT-3, line 23)	107
108	Combined modified minimum taxable income base (line 106, column C, plus or minus line 107, column C)	108
109	Combined modified minimum tax (multiply line 108 by 5% (.05))	109
110	Combined minimum tax (from line 79)	110
111	Amount from line 1, 2 or 4, whichever is highest	111
112	Excess combined minimum tax (subtract line 111 from line 110)	112
113	Combined modified minimum tax (from line 109)	113
114	Amount from line 111	114
115	Excess modified minimum tax (subtract line 114 from line 113)	115
116	Combined adjusted minimum tax (subtract line 115 from line 112)	116

Schedule N - Application of Minimum Tax Credit

117	Combined adjusted minimum tax from prior periods	117a
		117b
118	Total combined adjusted minimum tax (add lines 117a and 117b)	118
119	Combined minimum tax credits used in prior periods	119
120	Combined minimum tax credit available for use this period (subtract line 119 from line 118)	120
121	Combined minimum tax credit used this period (enter on line B)	121
122	Combined minimum tax credit available to be carried forward to next period (subtract line 121 from line 120)	122

Schedule O - Computation of Fixed Dollar Minimum Tax for Subsidiaries (attach additional pages if necessary)

	A Gross Payroll	B Total Receipts	C Average Value of Gross Assets	D Fixed Dollar Minimum Tax
Subsidiary #1				
Subsidiary #2				
Subsidiary #3				
Subsidiary #4				
123 Add column D amounts, including any additional pages Enter total and number of subsidiaries on page 1, line 12.				

List complete names and employer identification numbers for all members of this group (attach additional pages, if necessary).

Names	Beginning date in combined group	Employer identification number
Parent		
Subsidiary # 1		
Subsidiary # 2		
Subsidiary # 3		
Subsidiary # 4		

Composition of Prepayments Claimed on Line 18

	Date	Amount	Deposit Serial Number
124 Mandatory first installment			
125 CT-400 installments (1)			
(2)			
(3)			
126 Payment with extension application, Form CT-5.3			
127 Credit from prior years			
128 Credit from Form CT-3M/4M			
129 Total (add lines 124 through 128; enter on line 18)			

If you use a paid preparer and do not want New York State forms mailed to you next year, check box

Certification. I certify that this return and any attachments are to the best of my knowledge and belief, true, correct and complete.

Date	Signature of elected officer or authorized person	Official title
Date	Print or type name of paid individual or firm preparing this return	Signature of individual preparing this return
Paid preparer's ID number	Paid preparer's address	

Mail your return to: NYS Corporation Tax, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909