



# CT-3-A General Business Corporation Combined Franchise Tax Return

Tax Law — Article 9-A

beginning ending

For office use only

Employer identification number	File number	If address on return is new, check box (see instructions).	Date received
Taxpayer's business name		If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions).	
Mailing Name and Address	Business name at location below (if different from business name above)		Business activity code numbers from Federal return
	c/o		
	Street or P O Box		
City		State	ZIP code
<input type="checkbox"/> Check box if refund claimed	Federal return was filed on:		Total combined receipts
	<input type="checkbox"/> 1120 <input type="checkbox"/> 1120-A <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Other _____		Total combined assets

**Special Instructions**

You must get permission from the New York State Tax Department to file on a combined basis. Complete Form CT-3 for each member of the combined group and file Forms CT-3, CT-3-ATT and CT-244, if appropriate, with this form.

During the tax year did any corporation included in this combined return conduct business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District?  Yes  No

If Yes, you must file Form CT-3M/4M (see instructions).

<b>A. Payment</b> — pay amount shown on line 23c. Make check payable to: <b>New York State Corporation Tax</b>	Payment enclosed
← . . . . . Attach your payment here.	
<b>B. Combined issuer's allocation percentage from line 90</b> . . . . .	%

### Computation of Combined Tax

1 Combined entire net income base from line 70	Tax from line 71	1	
2 Combined capital base from line 80	Tax from line 99	2	
3 Combined minimum taxable income base from line 78	Tax from line 79	3	
4 Fixed dollar minimum tax (only for the corporation filing this form)		4	
Gross payroll	Total receipts		
	Gross assets		
5 Amount from line 1, 2, 3, or 4, whichever is largest		5	
6 Combined subsidiary capital base from line 84	Tax from line 85	6	
7 Combined tax before tax credits (add lines 5 and 6)		7	
8 Tax credits (attach forms)		8	
<input type="checkbox"/> CT-43 <input type="checkbox"/> CT-43.1 <input type="checkbox"/> CT-45 <input type="checkbox"/> CT-46 <input type="checkbox"/> Minimum Tax Credit <input type="checkbox"/> DTF-601 <input type="checkbox"/> DTF-601.1 <input type="checkbox"/> DTF-602 <input type="checkbox"/> DTF-603			
9 Balance (subtract line 8 from 7)		9	
10 Amount from line 3 or line 4, whichever is larger		10	
11 Tax (amount from line 9 or 10, whichever is larger)		11	
12 Number of taxable subsidiaries	Combined minimum tax for subsidiaries from line 126	12	
13 Total combined tax (add lines 11 and 12)		13	
14 State tax surcharge rate % (multiply line 13 by rate; see instructions)		14	
15 Total combined tax and state tax surcharge (add lines 13 and 14)		15	
First installment of estimated tax for next period:			
16a If application for extension was filed, enter amount from Form CT-5.3, line 5		16a	
16b If Form CT-5.3 was not filed and line 15 is over \$1,000, see instructions		16b	
17 Add line 15 and line 16a or 16b		17	
18 Total prepayments from line 132		18	
19 Balance (subtract line 18 from line 17; if line 18 is more than line 17, enter "0")		19	
20 Interest on late payment (see Form CT-3 instructions)		20	
21 Late filing and late payment penalties (see Form CT-3 Instructions)		21	
22 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0")		22	
23a Balance (add lines 19 through 22)		23a	
23b If you want to Return a Gift to Wildlife, enter amount (see instructions)		23b	00
23c Balance due (if line 18 is less than the total of lines 17, 20, 21, 22 and 23b, the difference is amount due - enter payment on line A above)		23c	
24 Overpayment (if line 18 is more than the total of lines 17, 20, 21, 22 and 23b, the difference is amount overpaid)		24	
25 Amount of overpayment to be credited to next period		25	
26 Balance of overpayment (subtract line 25 from line 24)		26	
27 Amount of overpayment to be credited to Form CT-3M/4M		27	
28 Refund of overpayment (subtract line 27 from line 26; check refund box above)		28	
29 Refund of unused tax credits (attach appropriate forms, check refund box above)		29	

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

Parent

**Schedule E, Part I - Computation of Combined Business Allocation Percentage - Aviation Corporations use Schedule K, Page 3a**

30	New York property (from Form CT-3, line 121, column A)	30
31	Property everywhere (from Form CT-3, line 121, 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, line 129, column A)	33
34	Receipts everywhere (from Form CT-3, line 129, column B)	34
35	Combined New York State receipts factor (divide column C, line 33 by line 34)	35
36	Additional receipts factor from line 35	36
37	New York wages (from Form CT-3, line 132, column A)	37
38	Wages everywhere (from Form CT-3, line 132, 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 E, Part II - Computation of Combined Business Allocation Percentage for Minimum Taxable Income Base**

42	New York property (from Form CT-3, line 141, column A)	42
43	Property everywhere (from Form CT-3, line 141, 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, line 149, column A)	45
46	Receipts everywhere (from Form CT-3, line 149, column B)	46
47a	Combined New York State receipts factor (divide column C, line 45 by line 46)	47a
47b	Additional receipts factor from line 47a	47b
48	New York State wages (from Form CT-3, line 151, column A)	48
49	Wages everywhere (from Form CT-3, line 151, 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, 47a, 47b and 50)	51
52	Combined alternative business allocation percentage (divide line 51 by four or by the number of factors)	52

**Schedule F - Computation of the Combined Investment Allocation Percentage**

53	Investment capital allocated to New York State (from Form CT-3-ATT, line 32, column G)	53
54	Total investment capital (from Form CT-3-ATT, line 32, column E)	54
55	Combined investment allocation percentage (divide column C, line 53 by line 54)	55

**Schedule G - Computation of Combined Subsidiary Allocation Percentage**

56	Subsidiary capital allocated to New York State (from Form CT-3-ATT, line 53)	56
57	Total subsidiary capital (from Form CT-3-ATT, line 52)	57
58	Combined subsidiary allocation percentage (divide column C, line 56 by line 57)	58

**Schedule H - 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 44)	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 or line 101)	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 here and in the box on line 1)	70
71	Combined entire net income base tax computation (multiply line 70 by tax rate - enter here and on line 1; see instructions)	71

**Schedule I - Computation of Combined Minimum Taxable Income Base and Tax**

72	Alternative business income before allocation (from Form CT-3, line 61)	72
73	Allocated alternative business income (multiply column C, line 72 by line 52 or line 101)	73
74	Alternative investment income before allocation (from Form CT-3, line 60)	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 here and in the box on line 3)	78
79	Combined minimum taxable income base tax computation (see instructions)	79



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

Parent

**Schedule J - 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 here and in the box on line 6)	84
85	Combined subsidiary capital base tax computation (multiply line 84 by .0009 - enter here and 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 or line 101)	87
88	Combined capital base (add lines 86 and 87 - enter here and in box on line 2)	88
89	Combined capital base tax computation (multiply line 88 by .00178 - enter here and on line 2; see instructions)	89
90	Issuer's allocation percentage (see instructions; enter here and on page 1, line B)	90

**Schedule K - Computation of Combined Business Allocation Percentage for Aviation Corporations**

**Revenue Aircraft Arrivals and Departures**

91	New York State (from Form CT-3, line 108, column A)	91
92	Everywhere (from Form CT-3, line 108, 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, line 110, column A)	94
95	Everywhere (from Form CT-3, line 110, 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, line 112, column A)	97
98	Everywhere (from Form CT-3, line 112, 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 L - Computation of Combined Adjusted Minimum Tax**

102	Modified business income before allocation (from Form CT-3-ATT, line 5)	102
103	Allocated modified business income (multiply column C, line 102 by line 52 or line 101)	103
104	Investment income before allocation (from Form CT-3-ATT, line 4)	104
105	Allocated 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 (see instructions for line 79)	109
110	Combined minimum tax from line 79	110
111	Amount from line 1, 2 or 4, whichever is greatest (enter here and on line 114)	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 M - Application of Minimum Tax Credit**

117a	Combined adjusted minimum tax from prior period	117a
117b	Combined adjusted minimum tax from prior period (attach a separate sheet if more than two years of credit)	117b
118	Totals	118
119	Enter amount from line 118, column B	119
120	Enter an amount not in excess of 20% of the amount on line 118, column D	120
121	Total combined adjusted minimum tax (add lines 119 and 120)	121
122	Combined minimum tax credits used in prior periods	122
123	Combined minimum tax credit available for use this period (subtract line 122 from line 121)	123
124	Combined minimum tax credit used this period (enter here and on line 8)	124
125	Combined minimum tax credit available to be carried forward to next period (subtract line 124 from line 123)	125

Subsidiary # 1	Subsidiary # 2	Subsidiary # 3	Subsidiary # 4	A Total	B Intercorporate Eliminations	C Combined Totals Column A minus Column B
<b>Schedule J</b>						
					•	80
					•	81
					•	82
					•	83
						84
						85
						86
						87
						88
						89
						90 %
<b>Schedule K</b>						
						91
						92
						93 %
						94
						95
						96 %
						97
						98
						99 %
						100 %
						101 %
<b>Schedule L</b>						
						102
						103
						104
						105
						106
						107
						108
						109
						110
						111
						112
						113
						114
						115
						116
<b>Schedule M</b>						
	A. Year	B. Adjusted Minimum Tax from Prior Years (see instructions)	C. Column B amount recalculated (see instructions)	D. Pre-1994 Net Operating Loss Component (column C - column B)		
	117a					
	117b					
		118				
				119		
				120		
						121
						122
						123
						124
						125

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

	A	B	C	D
	Gross Payroll	Total Receipts	Average Value of Gross Assets	Fixed Dollar Minimum Tax
Subsidiary #1				
Subsidiary #2				
Subsidiary #3				
Subsidiary #4				
<b>126</b> 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 on Line 18**

	Date Paid	Amount
<b>127</b> Mandatory first installment .....		
<b>128</b> CT-400 installments .....		
	(1)	
	(2)	
	(3)	
<b>129</b> Payment with extension application, from Form CT-53, line 8 .....		
<b>130</b> Credit from prior years .....		
<b>131</b> Credit from Form CT-3M/4M .....	Period	
<b>132</b> Total prepayments (add lines 127 through 131; enter here and on line 18) .....		

If you do not need 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.

Signature of elected officer or authorized person		Official title	Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)	ID number	Date
	Address	Signature of individual preparing this return	

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, P O BOX 1909, ALBANY NY 12201-1909