CT-3-A/ATT

New York State Department of Taxation and Finance

Schedules A, B, and C — Attachment to Form CT-3-A General Business Corporation Combined Franchise Tax Return

Name	Employer identification number
Combined parent corporation name	Parent employer identification number

This form is required to be completed for each corporation in the combined group with investment and subsidiary capital.

For instructions for this form see Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B.*

Attach this form to Form CT-3-A, *General Business Corporation Combined Franchise Tax Return.*

Schedule A — Section I – Investment capital information (breakdown of information on Form CT-3-A, line 222)

Section I – Corporate and governmental debt instruments **A** Description of investment (identify each item; attach separate sheet if necessary)	**B** Maturity date	**C** Average value	**D** Liabilities directly or indirectly attributable to investment capital	**E** Net average value (col. C - col. D)	**F** Issuer's allocation %	**G** Value allocated to New York State (col. E × col. F)
Amounts from attached list						
1 Section I total *(enter here and on line 3)* **1**						

Schedule A — Section II – Investment capital information (breakdown of information on Form CT-3-A, line 223)

Section II – Corporate stock, stock rights, stock warrants and stock options **A** Description of investment (identify each item; attach separate sheet if necessary)	**B** Number of shares	**C** Average value	**D** Liabilities directly or indirectly attributable to investment capital	**E** Net average value (col. C - col. D)	**F** Issuer's allocation %	**G** Value allocated to New York State (col. E × col. F)
Amounts from attached list						
2 Section II total *(enter here and on line 4)* **2**						

Attach this schedule to the parent corporation's Form CT-3-A

Schedule A — Section III – Computation of investment capital (breakdown of information on Form CT-3-A, line 224)

		C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value (col. C — col. D)	F Issuer's allocation %	G Value allocated to New York State (col. E × col. F)
3 Section I total *(from line 1)*	**3**					
4 Section II total *(from line 2)*	**4**					
5 Total *(add lines 3 and 4 in columns C, D, E and G)*	**5**					
6 Cash (optional)	**6**					
7 Investment capital *(add lines 5 and 6 in columns C, D and E)*	**7**					

Schedule B — Computation and allocation of subsidiary capital base (breakdown of information listed on Form CT-3-A, lines 246 through 249)

A Description of subsidiary capital		B % of voting stock owned	C Average value	D Liabilities directly or indirectly attributable to subsidiary capital	E Net average value (col. C — col. D)	F Issuer's allocation %	G Value allocated to New York State (col. E × col. F)
List the name of each corporation (attach separate sheet if necessary)	Employer identification number						
Amounts from attached list							

8 Totals *(add amounts in columns C and D)*	**8**	
9 Total net average value of subsidiary capital *(add amounts in column E)*	**9**	
10 Subsidiary capital base before deduction *(add amounts in column G)*	**10**	
11 Less: 100% of the value of subsidiary capital included in column G of subsidiaries taxable under Article 32 or Article 33, and 30% of the value of subsidiary capital included in column G of subsidiaries taxable under Section 186	**11**	
12 Subsidiary capital base *(subtract line 11 from line 10; also enter on Form CT-3-A, line 249)*	**12**	

Schedule C — Qualified utilities and transferees, qualified power producers, and qualified pipeline corporations
Part I — Adjustments for qualified public utilities and transferees

Other additions		
13 Federal depreciation deduction for transition property *(see instructions)*	**13**	
14 Federal loss on the sale of transition property *(see instructions)*	**14**	
15 New York gain on the sale of transition property *(see instructions)*	**15**	
16 Add lines 13, 14, and 15 *(enter here and include on Form CT-3-A, line 8)*	**16**	
Other subtractions		
17 New York depreciation deduction for transition property *(see instructions)*	**17**	
18 New York loss on the sale of transition property *(see instructions)*	**18**	
19 Federal gain on the sale of transition property *(see instructions)*	**19**	
20 Transition property basis adjustment carryover to gain transactions	**20**	
21 Transition property basis adjustment carryover to loss transactions	**21**	
22 New York State regulatory asset deduction	**22**	
23 Add lines 17 through 22 *(enter here and include on Form CT-3-A, line 15)*	**23**	

Part II — Adjustments for qualified power producers and qualified pipeline corporations

Other additions		
24 Federal depreciation deduction for transition property *(see instructions; enter here and include on Form CT-3-A, line 8)*	**24**	
Other subtractions		
25 New York depreciation deduction for transition property *(see instructions; enter here and include on Form CT-3-A, line 15)*	**25**	

A parent corporation filing Form CT-3-A/ATT should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 222, 223, and 226, Column A, and the appropriate amounts from Schedule B to Form CT-3-A, lines 246 through 249, Column A.

A subsidiary corporation filing Form CT-3-A/ATT, when there is only one subsidiary in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 222, 223, and 226, Column B, and the appropriate amounts from Schedule B to Form CT-3-A, lines 246 through 249, Column B.

Subsidiary corporations filing Form CT-3-A/ATT, when there is more than one subsidiary in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-A/B, lines 222, 223, and 226, and the appropriate amounts from Schedule B to Form CT-3-A/B, lines 246 through 249, in the column for the proper subsidiary.