



# CT-3-A

New York State Department of Taxation and Finance

# General Business Corporation Combined Franchise Tax Return

Amended  
return

Tax Law — Article 9-A

2003 calendar-year filers check box:

Other filers enter tax period:  
beginning  ending

Employer identification number	File number	Business telephone number ( )	If you have any subsidiaries incorporated outside NYS, check box <input type="checkbox"/>	If you claim an overpayment, check box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o Number and street or PO box		State or country of incorporation	Date received (for Tax Department use only)	
City State ZIP code		Date of incorporation	Foreign corporations: date began business in NYS	
NAICS business code number (see instructions)	If address above is new, check box <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See the <i>Need help?</i> section of the instructions.		Audit (for Tax Department use only)
Principal business activity				

<b>A. Payment</b> — pay amount shown on line 94. Make check payable to: <b>New York State Corporation Tax</b> Attach your payment here.	Payment enclosed <input type="checkbox"/>
<b>B. Combined issuer's allocation percentage (from line 41)</b> .....	%

### Metropolitan transportation business tax (MTA surcharge)

During the tax year did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, the parent must file Form CT-3M/4M (see instructions)  Yes  No

Newly formed NYS combined groups must attach Form CT-51, *Combined Filer Statement for Newly Formed Groups*, stating the names, addresses, and other identifying information for each member of the group. Existing combined groups will be sent Form CT-50, *Combined Filer Statement for Existing Groups*, annually to verify the members in the group and to add or remove any corporations from the group. If not previously submitted, attach Form CT-50 or Form CT-51 to your return.

### Forms to file

A Form CT-3-A/C, *Report by a Corporation Included in a Combined Franchise Tax Return*, must be filed for each member of the combined group, except the parent corporation filing this Form CT-3-A and any nontaxpayer (a foreign corporation not taxable in New York State but included in the combined group).

Attach the following when you file your Form CT-3-A:

- Form(s) CT-3-A/C, *Report by a Corporation Included in a Combined Tax Return*
- Form(s) CT-3-A/ATT, *Schedules A, B, and C - Attachment to Form CT-3-A*
- Form(s) CT-3-A/B, *Subsidiary Detail Spreadsheet* (if necessary)
- Other relevant forms

For additional information see **Which forms to file** on page 3 of Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B*.

If you do not need forms mailed to you next year, check box. We will send you a postcard for the following year (see instructions) .....

Federal return was filed on:

- 1120
- 1120-A
- Consolidated basis
- Other: \_\_\_\_\_

Attach a complete copy of your federal return.

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

Signature of 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 with payment to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909**  
Mail your return without payment to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22095, ALBANY NY 12201-2095**



Name	Employer identification number
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**Computation of combined entire net income base**

1	Federal taxable income before net operating loss and special deductions .....	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	<b>Interest</b> deductions <b>directly</b> attributable to subsidiary capital .....	4a.
4b	<b>Noninterest</b> deductions <b>directly</b> attributable to subsidiary capital .....	4b.
5a	<b>Interest</b> deductions <b>indirectly</b> attributable to subsidiary capital .....	5a.
5b	<b>Noninterest</b> deductions <b>indirectly</b> attributable to subsidiary capital .....	5b.
6	New York State and other state and local taxes deducted on your federal return (see instructions) .....	6.
7	ACRS/MACRS deduction and the 30%/50% federal special depreciation deduction (see instructions) .....	7.
8	Other additions (attach list; see instructions) .....	8.
9	Add lines 1 through 8, column E .....	9.
10	Income from subsidiary capital (see instructions) .....	10.
11	Fifty percent of dividends from nonsubsidiary corporations (see instructions) .....	11.
12	Foreign dividends gross-up not included on lines 10 and 11 .....	12.
13	Combined New York net operating loss deduction (NOLD) (attach federal and NYS computations) .....	13.
14	Allowable New York depreciation (see instructions) .....	14.
15	Other subtractions (attach list; see instructions) .....	15.
16	Total subtractions (add lines 10 through 15, column E) .....	16.
17	Combined entire net income (subtract line 16 from line 9; enter here and on line 42) .....	17.
18	Combined investment income before allocation (from line 241, but not more than line 17, column E) .....	18.
19	Combined business income before allocation (subtract line 18, column E, from line 17, column E) .....	19.
20	Allocated combined investment income (multiply line 18 by <input type="text" value=""/> % from line 225) .....	20.
21	Allocated combined business income (multiply line 19 by <input type="text" value=""/> % from line 128, 160, or 163) .....	21.
22	Total combined allocated income (add lines 20 and 21) .....	22.
23	Optional depreciation adjustments (see instructions) .....	23.
24	Combined entire net income base (line 22 plus or minus line 23, column E) .....	24.
25	Combined entire net income base tax (multiply line 24 by the appropriate tax rate from the Tax rates schedule on page 5 of the instructions; enter here and on line 72) ..	25.

**Computation of 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 (add lines 28 and 29) .....	30.
31	Total liabilities .....	31.
32	Total combined capital (subtract line 31, column E, from line 30, column E) .....	32.
33	Combined subsidiary capital from line 248, column E .....	33.
34	Combined business and investment capital (subtract line 33 from line 32) .....	34.
35	Combined investment capital from line 227, column E .....	35.
36	Combined business capital (subtract line 35 from line 34) .....	36.
37	Allocated combined investment capital (multiply line 35 by <input type="text" value=""/> % from line 225) .....	37.
38	Allocated combined business capital (multiply line 36 by <input type="text" value=""/> % from line 128, 160, or 163) .....	38.
39	Combined capital base (add line 37 and 38) .....	39.
40	Combined capital base tax (multiply line 39 by .00178; enter here and on line 73; cooperative housing corporations see instructions) .....	40.
41	Combined issuer's allocation percentage (see instructions; enter here and on line B on page 1) .....	41.



	A	B	C	D	E
	Parent	Total subsidiaries	Subtotal (column A + column B)	Intercorporate eliminations	Combined total (column C - column D)
1.					1.
2.					2.
3.					3.
4a.					4a.
4b.					4b.
5a.					5a.
5b.					5b.
6.					6.
7.					7.
8.					8.
9.					9.
10.					10.
11.					11.
12.					12.
13.					13.
14.					14.
15.					15.
16.					16.
17.					17.
18.					18.
19.					19.
20.					20.
21.					21.
22.					22.
23.					23.
24.					24.
25.					25.
26.					26.
27.					27.
28.					28.
29.					29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.					35.
36.					36.
37.					37.
38.					38.
39.					39.
40.					40.
41.					41.

%



Name	Employer identification number
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**Computation of combined minimum taxable income base**

42	Combined entire net income from line 17 .....	<b>42.</b>
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**Adjustments** *(see instructions)*

43	Depreciation of tangible property placed in service after 1986 <i>(see instructions)</i> .....	<b>43.</b>
44	Amortization of mining exploration and development costs paid or incurred after 1986 .....	<b>44.</b>
45	Amortization of circulation expenditures paid or incurred after 1986 <i>(personal holding companies only)</i> .....	<b>45.</b>
46	Basis adjustments in determining gain or loss from sale or exchange of property .....	<b>46.</b>
47	Long term contracts entered into after February 28, 1986 .....	<b>47.</b>
48	Installment sales of certain property .....	<b>48.</b>
49	Merchant marine capital construction funds .....	<b>49.</b>
50	Passive activity loss <i>(closely held and personal service corporations only)</i> .....	<b>50.</b>
51	Add lines 42 through 50, column E .....	<b>51.</b>

**Tax preference items** *(see instructions)*

52	Depletion .....	<b>52.</b>
53	Appreciated property charitable deduction .....	<b>53.</b>
54	Intangible drilling costs .....	<b>54.</b>
55	Add lines 51 through 54, column E .....	<b>55.</b>
56	Combined New York NOLD from line 13 .....	<b>56.</b>
57	Total <i>(add lines 55 and 56)</i> .....	<b>57.</b>
58	Combined alternative net operating loss deduction (ANOLD) <i>(see instructions)</i> .....	<b>58.</b>
59	Combined minimum taxable income <i>(subtract line 58 from 57)</i> .....	<b>59.</b>
60	Combined investment income before apportioned NOLD <i>(add line 18 and line 240)</i> .....	<b>60.</b>
61	Combined investment income not included in entire net income but included in minimum taxable income .....	<b>61.</b>
62	Combined investment income before apportioned ANOLD <i>(add lines 60 and 61)</i> .....	<b>62.</b>
63	Apportioned combined New York ANOLD <i>(see instructions)</i> .....	<b>63.</b>
64	Combined alternative investment income before allocation <i>(subtract line 63 from line 62)</i> .....	<b>64.</b>
65	Combined alternative business income before allocation <i>(subtract line 64 from line 59)</i> .....	<b>65.</b>
66	Allocated combined alternative business income <i>(multiply line 65 by [ ] % from line 128, line 163, or line 195)</i> .....	<b>66.</b>
67	Allocated combined alternative investment income <i>(multiply line 64 by [ ] % from line 225)</i> .....	<b>67.</b>
68	Allocated combined minimum taxable income <i>(add lines 66 and 67)</i> .....	<b>68.</b>
69	Optional depreciation adjustment from line 23, column E .....	<b>69.</b>
70	Combined minimum taxable income base <i>(line 68 plus or minus line 69)</i> .....	<b>70.</b>
71	Tax on combined minimum taxable income base <i>(multiply line 70 by .025)</i> .....	<b>71.</b>



	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
42.					42.

43.					43.
44.					44.
45.					45.
46.					46.
47.					47.
48.					48.
49.					49.
50.					50.
51.					51.

52.					52.
53.					53.
54.					54.
55.					55.
56.					56.
57.					57.
58.					58.
59.					59.
60.					60.
61.					61.
62.					62.
63.					63.
64.					64.
65.					65.
66.					66.
67.					67.
68.					68.
69.					69.
70.					70.
71.					71.





Name	Employer identification number
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**Computation of tax**

72 Tax on combined entire net income base from line 25 .....	●	72.								
73 Tax on combined capital base from line 40 (new small business: <input type="checkbox"/> first year <input type="checkbox"/> second year) .....	●	73.								
74 Fixed dollar minimum tax (for the corporation filing this form; see instructions) .....	●	74.								
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; padding: 2px;">Gross payroll</td> <td style="width:33%; padding: 2px;">Total receipts</td> <td style="width:33%; padding: 2px;">Average value of gross assets</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	Gross payroll	Total receipts	Average value of gross assets							
Gross payroll	Total receipts	Average value of gross assets								
75 Amount from line 71, 72, 73, or 74 whichever is largest (see instructions) .....	●	75.								
76 Combined subsidiary capital base tax from line 250 .....	●	76.								
77 Combined tax due before credits (add lines 75 and 76) .....	●	77.								
78 Tax credits from line 101a (attach appropriate form for each credit claimed) .....	■	78.								
79 Balance (subtract line 78 from line 77) .....	●	79.								
80 Amount from line 71 or line 74, whichever is larger .....	●	80.								
81 Combined franchise tax (see instructions) .....	●	81.								
82 Number of subsidiaries: ● <input type="text"/> Number of taxable subsidiaries: <input type="text"/>		82.								
<b>See instructions before completing lines 83a and 83b</b>										
83a Fixed dollar minimum tax for subsidiaries (\$1,500) .....	■	83a.								
83b Fixed dollar minimum tax for subsidiaries (\$100, \$225, \$325, \$425, or \$800) .....	■	83b.								
84 Total combined tax due (add lines 81, 83a, and 83b) .....	■	84.								
First installment of estimated tax for next period:										
85a If you filed a request for extension, enter amount from Form CT-5.3, line 5 .....	■	85a.								
85b If you did not file Form CT-5.3 and the total of lines 81 and 83a is over \$1,000, see instructions .....	■	85b.								
86 Add line 84 and line 85a or 85b .....	■	86.								
87 Total prepayments from line 108 .....	■	87.								
88 Balance (subtract line 87 from line 86; if line 87 is more than line 86, enter "0") .....	■	88.								
89 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> ; if none enter "0") ..	■	89.								
90 Interest on late payment (see instructions) .....	■	90.								
91 Late filing and late payment penalties (see instructions) .....	■	91.								
92 Balance (add lines 88 through 91) .....	■	92.								
93a Voluntary gifts/contributions: Return a Gift to Wildlife .....	■	93a.	00							
93b (see instructions) Breast Cancer Research & Education Fund .....	■	93b.	00							
94 Balance due (if line 87 is less than the total of lines 86, 89, 90, 91, 93a, and 93b, the difference is amount due; enter payment on line A on page 1) .....	■	94.								
95 Overpayment (if line 87 is more than the total of lines 86, 89, 90, 91, 93a, and 93b, the difference is amount overpaid) .....	■	95.								
96 Amount of overpayment to be credited to next period .....	■	96.								
97 Balance of overpayment (subtract line 96 from line 95) .....	■	97.								
98 Amount of overpayment to be credited to Form CT-3M/4M .....	■	98.								
99 Refund of overpayment (subtract line 98 from line 97) .....	■	99.								
100 Refund of unused tax credits (see instructions and attach appropriate forms) .....	■	100.								



**Summary of credits claimed on line 78 against current year's franchise tax** (see instructions for lines 78, 100, 101a and 101b)

Form CT-40 .....	<input type="checkbox"/>	Form CT-601 .....	<input type="checkbox"/>	Form CT-605 .....	<input type="checkbox"/>
Form CT-41 .....	<input type="checkbox"/>	Form CT-601.1 .....	<input type="checkbox"/>	Form DTF-621 .....	<input type="checkbox"/>
Form CT-43 .....	<input type="checkbox"/>	Form CT-602 .....	<input type="checkbox"/>	Form DTF-622 .....	<input type="checkbox"/>
Form CT-44 .....	<input type="checkbox"/>	Form CT-603 .....	<input type="checkbox"/>	Form DTF-623 .....	<input type="checkbox"/>
Form CT-46 .....	<input type="checkbox"/>	Form CT-604, line 33 ....	<input type="checkbox"/>	Form DTF-624 .....	<input type="checkbox"/>
Form CT-47 .....	<input type="checkbox"/>	Form CT-604, line 47 ....	<input type="checkbox"/>	Form DTF-630 .....	<input type="checkbox"/>
Form CT-249 .....	<input type="checkbox"/>	Servicing mortgages	<input type="checkbox"/>	Form DTF-632 .....	<input type="checkbox"/>
Form CT-250 .....	<input type="checkbox"/>	credit .....	<input type="checkbox"/>	Other credits .....	<input type="checkbox"/>
		Minimum tax credit from	<input type="checkbox"/>		
		Form CT-3-A, line 220 ...	<input type="checkbox"/>		

**101a** Total credits listed above (enter here and on line 78; attach appropriate form or statement for each credit claimed) ... **101a.**

**101b** Total refund eligible tax credits (see instructions; the amount of the credit claimed as a refund should be shown only on line 100) ... **101b.**

**Composition of prepayments included on line 87** (see instructions)

	Date paid	Amount
<b>102</b> Mandatory first installment of combined group .....	<b>102.</b>	<input type="text"/>
<b>103a</b> Second installment of combined group from Form CT-400 .....	<b>103a.</b>	<input type="text"/>
<b>103b</b> Third installment of combined group from Form CT-400 .....	<b>103b.</b>	<input type="text"/>
<b>103c</b> Fourth installment of combined group from Form CT-400 .....	<b>103c.</b>	<input type="text"/>
<b>104</b> Payment with extension request, from Form CT-5.3, line 8 .....	<b>104.</b>	<input type="text"/>
<b>105</b> Overpayment credited from prior years .....	<b>105.</b>	<input type="text"/>
<b>106</b> Overpayment credited from Form CT-3M/4M <input type="text"/> Period .....	<b>106.</b>	<input type="text"/>
<b>107</b> Total prepayments from subsidiaries not previously included in the combined return (from Form(s) CT-3-A/C) ...	<b>107.</b>	<input type="text"/>
<b>108</b> Total prepayments (add lines 102 through 107; enter here and on line 87) .....	<b>108.</b>	<input type="text"/>

**109** Interest deducted in computing federal taxable income .....

**110** If the IRS has completed an audit of any of your returns within the last five years, list years:

**111** If a member of an affiliated federal group, enter name of primary corporation and EIN:  
 Name  EIN

**112** If more than 50% owned by another corporation, enter name of parent corporation and EIN:  
 Name  EIN

**113** Corporations organized outside New York State, complete the following for capital stock issued and outstanding:  

Number of par shares	Value	Number of no-par shares	Value
/	\$	/	\$

**Interest paid to shareholders**

**114** Did this corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If Yes, complete the following (if more than one, attach separate sheet) ..... **114.**  Yes  No

Shareholder's name	Social security number or EIN
<input type="checkbox"/> Interest paid to shareholder	<input type="checkbox"/> Total interest paid
Total indebtedness to shareholders described above	

**115** Is there written evidence of the indebtedness? ..... **115.**  Yes  No

**116a** Are you claiming small business taxpayer status for lower entire net income tax rates? ..... **116a.**  Yes  No

**116b** If you checked Yes on line 116a, enter total capital contributions (see instructions) ..... **116b.**

**117** Check box and attach Form CT-60-QSSS if any member of the combined group is the parent of a QSSS .....

Name	Employer identification number
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**Computation of combined business allocation percentage for aviation corporations**  
*(use the combined totals when dividing)*

<b>118a</b>	New York aircraft arrivals and departures (revenue flights only) .....	<b>118a.</b>
<b>118b</b>	Adjusted New York aircraft arrivals and departures (revenue flights only) <i>(multiply line 118a by 60% (.60))</i> .....	<b>118b.</b>
<b>119</b>	Total aircraft arrivals and departures (revenue flights only) .....	<b>119.</b>
<b>120</b>	Combined New York aircraft arrivals and departures percentage <i>(divide line 118b, column E, by line 119, column E)</i> .....	<b>120.</b>
<b>121a</b>	New York revenue tons handled .....	<b>121a.</b>
<b>121b</b>	Adjusted New York revenue tons handled <i>(multiply line 121a, by 60% (.60))</i> .....	<b>121b.</b>
<b>122</b>	Total revenue tons handled .....	<b>122.</b>
<b>123</b>	Combined New York revenue tons handled percentage <i>(divide line 121b, column E, by line 122, column E)</i> .....	<b>123.</b>
<b>124a</b>	New York originating revenue .....	<b>124a.</b>
<b>124b</b>	Adjusted New York originating revenue <i>(multiply line 124a, by 60% (.60))</i> .....	<b>124b.</b>
<b>125</b>	Total originating revenue .....	<b>125.</b>
<b>126</b>	Combined New York originating revenue percentage <i>(divide line 124b, column E, by line 125, column E)</i> .....	<b>126.</b>
<b>127</b>	Total combined New York percentages <i>(add lines 120, 123, and 126)</i> .....	<b>127.</b>
<b>128</b>	Combined New York business allocation percentage <i>(divide line 127 by three)</i> .....	<b>128.</b>

**Computation of combined business allocation percentage** *(use combined totals when dividing)*

**Average value of property** *(see instructions):*

<b>129</b>	New York real estate owned .....	<b>129.</b>
<b>130</b>	Total real estate owned.....	<b>130.</b>
<b>131</b>	New York real estate rented.....	<b>131.</b>
<b>132</b>	Total real estate rented.....	<b>132.</b>
<b>133</b>	New York inventories owned .....	<b>133.</b>
<b>134</b>	Total inventories owned .....	<b>134.</b>
<b>135</b>	New York tangible personal property owned .....	<b>135.</b>
<b>136</b>	Total tangible personal property owned .....	<b>136.</b>
<b>137</b>	New York tangible personal property rented.....	<b>137.</b>
<b>138</b>	Total tangible personal property rented.....	<b>138.</b>
<b>139</b>	Total New York property <i>(add lines 129, 131, 133, 135, and 137)</i> .....	<b>139.</b>
<b>140</b>	Total property everywhere <i>(add lines 130, 132, 134, 136, and 138)</i> .....	<b>140.</b>
<b>141</b>	Combined New York State property factor <i>(divide line 139, column E, by line 140, column E)</i> .....	<b>141.</b>

**Receipts in the regular course of business from:**

<b>142</b>	Sales of tangible personal property allocated to New York State .....	<b>142.</b>
<b>143</b>	Total sales of tangible personal property .....	<b>143.</b>
<b>144</b>	New York services performed .....	<b>144.</b>
<b>145</b>	Total services performed .....	<b>145.</b>
<b>146</b>	New York rentals of property .....	<b>146.</b>
<b>147</b>	Total rentals of property .....	<b>147.</b>
<b>148</b>	New York royalties .....	<b>148.</b>
<b>149</b>	Total royalties .....	<b>149.</b>
<b>150</b>	Other New York business receipts .....	<b>150.</b>
<b>151</b>	Total other business receipts .....	<b>151.</b>
<b>152</b>	Total New York receipts <i>(add lines 142, 144, 146, 148, and 150)</i> .....	<b>152.</b>
<b>153</b>	Total receipts everywhere <i>(add lines 143, 145, 147, 149, and 151)</i> .....	<b>153.</b>
<b>154</b>	Combined New York State receipts factor <i>(divide line 152, column E, by line 153, column E)</i> .....	<b>154.</b>
<b>155</b>	Additional combined receipts factor from line 154 .....	<b>155.</b>

**Payroll:**

<b>156</b>	New York wages and other compensation of employees except general executive officers .....	<b>156.</b>
<b>157</b>	Total wages and other compensation of employees except general executive officers .....	<b>157.</b>
<b>158</b>	Combined New York State payroll factor <i>(divide line 156, column E, by line 157, column E)</i> .....	<b>158.</b>
<b>159</b>	Total combined New York State factors <i>(add percentages on lines 141, 154, 155, and 158)</i> .....	<b>159.</b>
<b>160</b>	Combined business allocation percentage <i>(divide line 159 by four or the number of factors; enter here and in the boxes on line 21 and line 38) ..</i>	<b>160.</b>



	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
118a.					118a.
118b.					118b.
119.					119.
120.					120. %
121a.					121a.
121b.					121b.
122.					122.
123.					123. %
124a.					124a.
124b.					124b.
125.					125.
126.					126. %
127.					127. %
128.					128. %

129.					129.
130.					130.
131.					131.
132.					132.
133.					133.
134.					134.
135.					135.
136.					136.
137.					137.
138.					138.
139.					139.
140.					140.
141.					141. %
142.					142.
143.					143.
144.					144.
145.					145.
146.					146.
147.					147.
148.					148.
149.					149.
150.					150.
151.					151.
152.					152.
153.					153.
154.					154. %
155.					155. %
156.					156.
157.					157.
158.					158. %
159.					159. %
160.					160. %

Name	Employer identification number
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**Computation of combined business allocation percentage for trucking and railroad corporations**  
*(use the combined totals when dividing)*

<b>161</b>	New York revenue miles .....	<b>161.</b>
<b>162</b>	Total revenue miles .....	<b>162.</b>
<b>163</b>	Combined New York business allocation percentage <i>(divide line 161, column E by line 162, column E)</i> .....	<b>163.</b>

**Computation of combined alternative business allocation percentage for combined minimum taxable income base**  
*(use the combined totals when dividing)*

**Average value of property** *(see instructions):*

<b>164</b>	New York real estate owned .....	<b>164.</b>
<b>165</b>	Total real estate owned .....	<b>165.</b>
<b>166</b>	New York real estate rented .....	<b>166.</b>
<b>167</b>	Total real estate rented .....	<b>167.</b>
<b>168</b>	New York inventories owned .....	<b>168.</b>
<b>169</b>	Total inventories owned .....	<b>169.</b>
<b>170</b>	New York tangible personal property owned .....	<b>170.</b>
<b>171</b>	Total tangible personal property owned .....	<b>171.</b>
<b>172</b>	New York tangible personal property rented .....	<b>172.</b>
<b>173</b>	Total tangible personal property rented .....	<b>173.</b>
<b>174</b>	Total New York property <i>(add lines 164, 166, 168, 170, and 172)</i> .....	<b>174.</b>
<b>175</b>	Total property everywhere <i>(add lines 165, 167, 169, 171, and 173)</i> .....	<b>175.</b>
<b>176</b>	Combined New York State property factor <i>(divide line 174, column E by line 175, column E)</i> .....	<b>176.</b>

**Receipts in the regular course of business from:**

<b>177</b>	Sales of tangible personal property allocated to New York State .....	<b>177.</b>
<b>178</b>	Total sales of tangible personal property .....	<b>178.</b>
<b>179</b>	New York services performed .....	<b>179.</b>
<b>180</b>	Total services performed .....	<b>180.</b>
<b>181</b>	New York rentals of property .....	<b>181.</b>
<b>182</b>	Total rentals of property .....	<b>182.</b>
<b>183</b>	New York royalties .....	<b>183.</b>
<b>184</b>	Total royalties .....	<b>184.</b>
<b>185</b>	Other New York business receipts .....	<b>185.</b>
<b>186</b>	Total other business receipts .....	<b>186.</b>
<b>187</b>	Total New York receipts <i>(add lines 177, 179, 181, 183, and 185)</i> .....	<b>187.</b>
<b>188</b>	Total receipts everywhere <i>(add lines 178, 180, 182, 184, and 186)</i> .....	<b>188.</b>
<b>189</b>	Combined New York State receipts factor <i>(divide line 187, column E by line 188, column E)</i> .....	<b>189.</b>
<b>190</b>	Additional combined New York State receipts factor from line 189 .....	<b>190.</b>

**Payroll:**

<b>191</b>	New York wages and other compensation of employees except general executive officers .....	<b>191.</b>
<b>192</b>	Total wages everywhere and other compensation of employees except general executive officers .....	<b>192.</b>
<b>193</b>	Combined New York State payroll factor <i>(divide line 191, column E by line 192, column E)</i> .....	<b>193.</b>
<b>194</b>	Total combined New York State factors <i>(add percentages on lines 176, 189, 190, and 193)</i> .....	<b>194.</b>
<b>195</b>	Combined alternative business allocation percentage <i>(divide line 194 by four or by the number of factors)</i> .....	<b>195.</b>

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>		<b>E</b>
	Parent	Total subsidiaries	Subtotal (column A + column B)	Intercorporate eliminations		Combined total (column C - column D)
161.					161.	
162.					162.	
163.					163.	%
164.					164.	
165.					165.	
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168.					168.	
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170.					170.	
171.					171.	
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173.					173.	
174.					174.	
175.					175.	
176.					176.	%
177.					177.	
178.					178.	
179.					179.	
180.					180.	
181.					181.	
182.					182.	
183.					183.	
184.					184.	
185.					185.	
186.					186.	
187.					187.	
188.					188.	
189.					189.	%
190.					190.	%
191.					191.	
192.					192.	
193.					193.	%
194.					194.	%
195.					195.	%



Name	Employer identification number
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**Computation of combined adjusted minimum tax and combined minimum tax credit**

Use lines 196 through 221 to compute:

- combined minimum tax credit generated this year
- combined minimum tax credit used this year
- combined minimum tax credit carryover to future years

**If your tax due this year is based on the combined minimum taxable income base, complete lines 196 through 213 to compute the minimum tax credit generated this year.**

**If your tax in a prior year was based on the minimum taxable income base, and your tax due this year is based on the entire net income base, complete lines 214 through 221 to compute the minimum tax credit used this year and carried forward to future years.**

**Computation of combined modified minimum tax credit**

<b>196</b>	Combined entire net income from line 17, column E .....	<b>196.</b>
<b>197</b>	Depletion from line 52, column E .....	<b>197.</b>
<b>198</b>	Total (add lines 196 and 197) .....	<b>198.</b>
<b>199</b>	Combined investment income before allocation from line 18, column E .....	<b>199.</b>
<b>200</b>	Modified combined business income before allocation (subtract line 199 from line 198) .....	<b>200.</b>
<b>201</b>	Allocated modified combined business income (multiply line 200 by <input type="text" value=""/> % from line 128, line 163, or line 195) .....	<b>201.</b>
<b>202</b>	Allocated combined investment income (multiply line 199 by <input type="text" value=""/> % from line 225) .....	<b>202.</b>
<b>203</b>	Total allocated combined modified minimum income (add lines 201 and 202) .....	<b>203.</b>
<b>204</b>	Operational depreciation adjustment from line 23, column E .....	<b>204.</b>
<b>205</b>	Combined modified minimum taxable income base (line 203 plus or minus line 204) .....	<b>205.</b>
<b>206</b>	Combined modified minimum tax (multiply line 205 by 2.5% (.025)) .....	<b>206.</b>

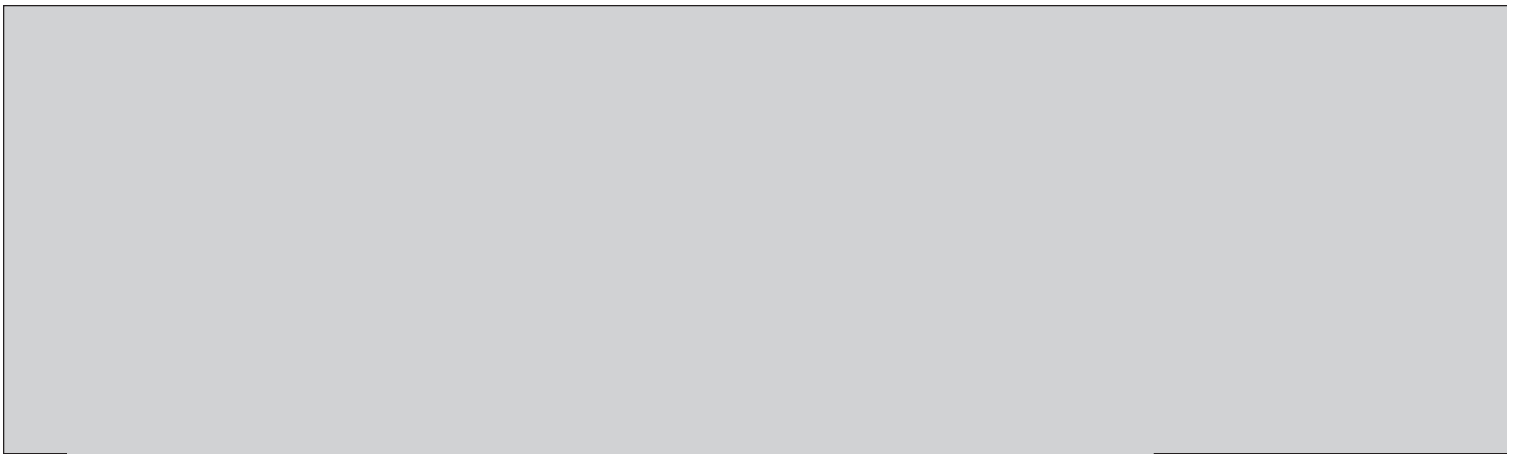
**Computation of combined adjusted minimum tax**

<b>207</b>	Combined minimum tax from line 71 .....	<b>207.</b>
<b>208</b>	Amount from line 72, 73, or 74, whichever is largest (enter here and on line 211) .....	<b>208.</b>
<b>209</b>	Excess combined minimum tax (subtract line 208 from line 207; if less than 0, enter "0") .....	<b>209.</b>
<b>210</b>	Combined modified minimum tax from line 206 .....	<b>210.</b>
<b>211</b>	Amount from line 208 .....	<b>211.</b>
<b>212</b>	Excess modified combined minimum tax (subtract line 211 from line 210; if less than 0, enter "0") .....	<b>212.</b>
<b>213</b>	Combined adjusted minimum tax (subtract line 212 from line 209; if less than 0, use parentheses) .....	<b>213.</b>

**Computation of combined minimum tax credit**

<b>214</b>	Combined minimum tax credit carried forward from prior period (see instructions) .....	<b>214.</b>
<b>215</b>	Tax on combined entire net income base from line 72 .....	<b>215.</b>
<b>216</b>	Next highest tax from lines 71, 73, or 74 .....	<b>216.</b>
<b>217</b>	Tax on combined subsidiary capital from line 76 .....	<b>217.</b>
<b>218</b>	Add lines 216 and 217 .....	<b>218.</b>
<b>219</b>	Limitation on credit used this period (subtract line 218 from line 215) .....	<b>219.</b>
<b>220</b>	Combined minimum tax credit used this period (see instructions) .....	<b>220.</b>
<b>221</b>	Combined minimum tax credit carried forward (subtract line 220 from line 214) .....	<b>221.</b>





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212. ●  
213. ●



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220. ●  
221. ●



Name	Employer identification number
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**Computation of combined investment capital and investment allocation percentage** (see instructions)

<b>222</b>	Section 1 - Corporate and governmental debt instruments .....	<b>222.</b>
<b>A</b>	Average value (see instructions) .....	<b>A.</b>
<b>B</b>	Liabilities directly or indirectly attributable to investment capital (see instructions) .....	<b>B.</b>
<b>C</b>	Net average value (subtract line B from line A) .....	<b>C.</b>
<b>D</b>	Net average value allocated to New York State .....	<b>D.</b>
<b>223</b>	Section 2 - Corporate stock, stock rights, stock warrants, and stock options .....	<b>223.</b>
<b>A</b>	Average value (see instructions) .....	<b>A.</b>
<b>B</b>	Liabilities directly or indirectly attributable to investment capital (see instructions) .....	<b>B.</b>
<b>C</b>	Net average value (subtract line B from line A) .....	<b>C.</b>
<b>D</b>	Net average value allocated to New York State .....	<b>D.</b>
<b>224</b>	Total Section 1 and Section 2 .....	<b>224.</b>
<b>A</b>	Average value (add lines 222A and 223A) .....	<b>A.</b>
<b>B</b>	Liabilities directly or indirectly attributable to investment capital (add lines 222B and 223B) .....	<b>B.</b>
<b>C</b>	Net average value (add lines 222C and 223C) .....	<b>C.</b>
<b>D</b>	Net average value allocated to New York State (add lines 222D and 223D) .....	<b>D.</b>
<b>225</b>	Combined investment allocation percentage (divide line 224D by line 224C; use to compute lines 20, 37, 67, and 202) .....	<b>225.</b>
<b>226</b>	Cash (optional) .....	<b>226.</b>
<b>227</b>	Combined investment capital (add lines 224C, column E, and 226, column E) .....	<b>227.</b>

**Computation of combined investment income for allocation**

<b>228</b>	Interest income from investment capital, listed on line 222, Section 1 (see instructions) .....	<b>228.</b>
<b>229</b>	Interest income from bank accounts .....	<b>229.</b>
<b>230</b>	All other interest income from investment capital .....	<b>230.</b>
<b>231</b>	Dividend income from investment capital .....	<b>231.</b>
<b>232</b>	Net capital gain (or loss) from investment capital .....	<b>232.</b>
<b>233</b>	Investment income other than interest, dividends, capital gains or capital losses .....	<b>233.</b>
<b>234</b>	Total combined investment income (add lines 228 through 233) .....	<b>234.</b>
<b>235</b>	<b>Interest</b> deductions <b>directly</b> attributable to investment capital .....	<b>235.</b>
<b>236</b>	<b>Noninterest</b> deductions <b>directly</b> attributable to investment capital .....	<b>236.</b>
<b>237</b>	<b>Interest</b> deductions <b>indirectly</b> attributable to investment capital .....	<b>237.</b>
<b>238</b>	<b>Noninterest</b> deductions <b>indirectly</b> attributable to investment capital .....	<b>238.</b>
<b>239</b>	Balance (subtract the sum of lines 235 through 238, column E, from line 234, column E) .....	<b>239.</b>
<b>240</b>	Apportioned New York combined NOLD .....	<b>240.</b>
<b>241</b>	Combined investment income before allocation (subtract line 240 from line 239; enter here and on line 18) .....	<b>241.</b>

**Computation of income from combined subsidiary capital** (see instructions)

<b>242</b>	Interest from combined subsidiary capital (attach list) .....	<b>242.</b>
<b>243</b>	Dividends from combined subsidiary capital (attach list) .....	<b>243.</b>
<b>244</b>	Capital gains from combined subsidiary capital (see instructions; attach list) .....	<b>244.</b>
<b>245</b>	Total income from combined subsidiary capital (add lines 242 through 244, column E; enter here and on line 10) .....	<b>245.</b>

**Computation and allocation of combined subsidiary capital base and tax** (see instructions for lines 246 through 249)

Include all corporations (except a DISC) in which you own more than 50% of the voting stock. Eliminate the value of subsidiaries included in the combined return in column D, *Intercorporate eliminations*.

<b>246</b>	Average value .....	<b>246.</b>
<b>247</b>	Liabilities directly or indirectly attributable to subsidiary capital .....	<b>247.</b>
<b>248</b>	Net average value (subtract line 247 from line 246) .....	<b>248.</b>
<b>249</b>	Net average value allocated to New York State .....	<b>249.</b>
<b>250</b>	Combined subsidiary capital base tax (multiply line 249, column E by .0009; enter here and on line 76) .....	<b>250.</b>

	<b>A</b> Parent	<b>B</b> Total subsidiaries	<b>C</b> Subtotal (column A + column B)	<b>D</b> Intercorporate eliminations	<b>E</b> Combined total (column C — column D)
<b>222.</b>					<b>222.</b>
<b>A.</b>					<b>A.</b>
<b>B.</b>					<b>B.</b>
<b>C.</b>					<b>C.</b>
<b>D.</b>					<b>D.</b>
<b>223.</b>					<b>223.</b>
<b>A.</b>					<b>A.</b>
<b>B.</b>					<b>B.</b>
<b>C.</b>					<b>C.</b>
<b>D.</b>					<b>D.</b>
<b>224.</b>					<b>224.</b>
<b>A.</b>					<b>A.</b>
<b>B.</b>					<b>B.</b>
<b>C.</b>					<b>C.</b>
<b>D.</b>					<b>D.</b>
<b>225.</b>					<b>225.</b> %
<b>226.</b>					<b>226.</b>
<b>227.</b>					<b>227.</b>

<b>228.</b>					<b>228.</b>
<b>229.</b>					<b>229.</b>
<b>230.</b>					<b>230.</b>
<b>231.</b>					<b>231.</b>
<b>232.</b>					<b>232.</b>
<b>233.</b>					<b>233.</b>
<b>234.</b>					<b>234.</b>
<b>235.</b>					<b>235.</b>
<b>236.</b>					<b>236.</b>
<b>237.</b>					<b>237.</b>
<b>238.</b>					<b>238.</b>
<b>239.</b>					<b>239.</b>
<b>240.</b>					<b>240.</b>
<b>241.</b>					<b>241.</b>

<b>242.</b>					<b>242.</b>
<b>243.</b>					<b>243.</b>
<b>244.</b>					<b>244.</b>
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<b>246.</b>					<b>246.</b>
<b>247.</b>					<b>247.</b>
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<b>250.</b>					<b>250.</b>