

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

CT-3-A/ATT

Parent employer identification number

This form is required to be completed for each corporation in the combined group with investment capital (Schedule A) or subsidiary capital (Schedule B).

Schedule C of this form is required to be completed for each of the corporations in the combined group that are qualified public utilities and transferees, qualified power producers, or qualified pipeline corporations.

For instructions for this form see page 3 and 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	B Maturity date mm/dd/yyyy	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value (col. C - col. D)	F Issuer's allocation percentage	G Value allocated to New York State	
A Description of investment <i>(identify each item; attach separate sheet if necessary)</i>						(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 percentage	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.					

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 percentage	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 Voting	C Average	D Liabilities	E Net average	F Issuer's	G Value allocated
List the name of each corporation (attach separate sheet if necessary)	Employer identification number	stock owned	value	directly or indirectly attributable to subsidiary capital	value (col. C — col. D)	allocation	to New York State (col. E × col. F)
		%					
		%					
		%					
		%					
		%					
		%					
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		%					
		%					
		%					
		%					
		%					
		%					
Amounts from attached list		%					
 8 Totals (add amounts in columns C and 9 Total net average value of subsidi 10 Subsidiary capital base before de 	ary capital (add amounts	s in column				• 10.	
11 Value of subsidiary capital include or Article 9, section 186	ed in column G of subs	idiaries tax	able under /	Article 32, Article	33,	• <u>11.</u>	
12 Subsidiary capital base (subtract lin	ne 11 from line 10; enter l	here and 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

Oti	her 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	-
	Add lines 13, 14, and 15 (enter here and include on Form CT-3-A, line 8)		•
	her subtractions New York depreciation deduction for transition property <i>(see instructions)</i>	17	
	New York loss on the sale of transition property (see instructions)		
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	
	New York State regulatory asset deduction	22	
	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.	

Instructions for Schedule A and Schedule B

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

A group of 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 222A through 222D, 223A through 223D, 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.

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