СТ-3-A/ATT
New York State Department of Taxation and Finance

# Attachment to Form CT-3-A <br> 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 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 <br> Maturity | C Average | D <br> Liabilities directly or | Net average value | F <br> Issuer's allocation |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A <br> Description of investment (identify each item; attach separate sheet if necessary) | mm/dd/yyyy |  | indirectly attributable to investment capital | (col. C-col. D) | percentage | (col. Excol. F) |
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| 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 | BNumber of <br> shares |  | D Liabilities directly or | Net average value | $\mathbf{F}$ Issuer's allocation | G <br> Value allocated to New York State |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A <br> Description of investment (identify each item; attach separate sheet if necessary) |  |  | indirectly attributable to investment capital | (col. C-col. D) | percentage | $(\mathrm{col} . E \times \mathrm{col} . \mathrm{F})$ |
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| 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 <br> Average value | D <br> Liabilities directly or indirectly attributable to investment capital | $\begin{gathered} \mathbf{E} \\ \text { Net average } \\ \text { value } \\ \text { (col. C- col. D) } \end{gathered}$ | $\mathbf{F}$ Issuer's allocation percentage | G Value allocated to New York State $($ col. E $\times$ 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) ................. $\bullet$ | 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 stock owned | C <br> Average value | D <br> Liabilities <br> directly or <br> indirectly <br> attributable to <br> subsidiary capital | ENet averagevalue(col. C $C$ col. D) | F <br> Issuer's allocation percentage | G <br> Value allocated to New York State (col. E×col. F) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| List the name of each corporation (attach separate sheet if necessary) | Employer identification number |  |  |  |  |  |  |
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| Amounts from attached list |  | \% |  |  |  |  |  |
| 8 Totals (add amounts in columns C and D) $\qquad$ 8. <br> 8. <br> 9 Total net average value of subsidiary capital (add amounts in column E) $\square$ |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10 Subsidiary capital base before deduction (add amounts in column G) <br> 11 Value of subsidiary capital included in column G of subsidiaries taxable under Article 32, Article 33, or Article 9, section 186 $\qquad$ |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 12 Subsidiary capital base (subtract line 11 from line 10; enter 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

## Part II - Adjustments for qualified power producers and qualified pipeline corporations



## 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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