CT-3-A/ATT

2010

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

Legal name of corporation	Employer identification number (EIN)
Combined parent corporation legal name	Parent EIN

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

Schedule C of this form must be completed for each corporation in the combined group that is a qualified public utility and transferee, qualified power producer, or qualified pipeline corporation.

See page 3 and Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B*, for assistance in completing this form. Attach this form to Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*.

Schedule A — Investment capital information

Attach separate sheets, if necessary, displaying this information formatted as below.

Section 1 — Corporate and governmental debt instruments *(breakdown of information on Form CT-3-A, line 196)*

A — Description of investment *(identify each debt instrument here; for each debt instrument complete columns B through G on the corresponding lines below)*

Item	Debt instrument
A	
B	
C	
D	

A Item	B Maturity date (mm-dd-yy)	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value *(column C – column D)*	F Issuer's allocation %	G Value allocated to New York State *(column E × column F)*
A						
B						
C						
D						
Amounts from attached list						
1 Totals of Section 1 **1.**						

Section 2 — Corporate stock, stock rights, stock warrants, and stock options *(breakdown of information on Form CT-3-A, line 197)*

A — Description of investment *(identify each investment here; for each investment complete columns B through G on the corresponding lines below)*

Item	Investment
A	
B	
C	
D	

A Item	B Number of shares	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value *(column C – column D)*	F Issuer's allocation %	G Value allocated to New York State *(column E × column F)*
A						
B						
C						
D						
Amounts from attached list						
2 Totals of Section 2 **2.**						

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Section 3 — Computation of investment capital *(breakdown of information on Form CT-3-A, line 198)*

		C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value *(column C – column D)*	F Issuer's allocation %	G Value allocated to New York State *(column E × column F)*
3 Section 1 totals *(from line 1)*	**3.**					
4 Section 2 totals *(from line 2)*	**4.**					
5 Totals *(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 220 through 223;* do not include any subsidiaries included in the combined group). Attach separate sheets, if necessary, displaying this information formatted as below.

A — Description of subsidiary capital *(list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)*

Item	Name	EIN
A		
B		
C		
D		
E		
F		
G		
H		

A Item	B % of voting stock owned	C Average value	D Liabilities directly or indirectly attributable to subsidiary capital	E Net average value *(column C – column D)*	F Issuer's allocation %	G Value allocated to New York State *(column E × column F)*
A						
B						
C						
D						
E						
F						
G						
H						
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 Value of subsidiary capital included in column G of subsidiaries taxable under Article 32, Article 33, and Article 9 section 186	**11.**	
12 Subsidiary capital base *(subtract line 11 from line 10; enter here and on Form CT-3-A, line 223)*	**12.**	

Schedule C — Qualified public utilities and transferees, qualified power producers, and qualified pipeline corporations

Part 1 — 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 2 — 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 Schedules A and B

A parent corporation filing Form CT-3-A/ATT should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 196A through 196D, 197A through 197D and 200, column A; and the appropriate amounts from Schedule B to Form CT-3-A, lines 220 through 223, 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 196A through 196D, 197A through

197D, and 200, column B; and the appropriate amounts from Schedule B to Form CT-3-A, lines 220 through 223, 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 196A through 196D, 197A through 197D, and 200; and the appropriate amounts from Schedule B to Form CT-3-A/B, lines 220 through 223, in the column for the proper subsidiary.

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