



# CT-3-A/B

Staple forms here  
New York State Department of Taxation and Finance

## Subsidiary Detail Spreadsheet Attachment to Form CT-3-A General Business Corporation Combined Franchise Tax Return

Legal name of the parent of the combined group	Parent employer identification number (EIN)
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If there is only one subsidiary included in the combined return, this form **is not** required.

If there is more than one subsidiary included in the combined return, this form **is** required.

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

Subsidiary	Subsidiary
EIN	EIN

### Combined entire net income (ENI) base

1 Federal taxable income before net operating loss and special deductions <i>(include disallowed dividends paid deduction)</i> .....	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 Interest deductions <b>directly</b> attributable to subsidiary capital .....	4a.				
4b Noninterest deductions <b>directly</b> attributable to subsidiary capital ....	4b.				
5a Interest deductions <b>indirectly</b> attributable to subsidiary capital .....	5a.				
5b Noninterest deductions <b>indirectly</b> attributable to subsidiary capital	5b.				
6 New York State and other state and local taxes deducted on your federal return <i>(see instructions)</i> .....	6.				
7 Federal depreciation deduction from Form CT-399, if applicable <i>(see instructions)</i> .....	7.				
8 Other additions <i>(see instructions)</i> .....	8.				
11 Fifty percent of dividends from nonsubsidiary corporations <i>(see instructions)</i>	11.				
12 Foreign dividends gross-up not included on lines 11 and 217 .....	12.				
14 Allowable New York depreciation from Form CT-399, if applicable <i>(see instructions)</i> .....	14.				
15 Other subtractions <i>(see instructions)</i> .....	15.				
23 Optional depreciation adjustments <i>(see instructions)</i> .....	23.				

### 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 <i>(add lines 28 and 29)</i> .....	30.				
31 Total liabilities .....	31.				

### Who must file this form

For all combined returns and attachments, the taxpayer responsible for filing Form CT-3-A is designated as the *parent corporation*. The other corporations included in the combined return are designated *subsidiaries*.

Parent corporations who file a combined return that includes more than one subsidiary must use Form CT-3-A/B to detail the subsidiaries' individual computations. If the combined group has more than six subsidiaries, use as many additional Forms CT-3-A/B as necessary.

### Instructions

Line numbers and text for Form CT-3-A/B correspond to the line numbers of Form CT-3-A. Note that certain lines are not included

on Form CT-3-A/B because subsidiary information is not required for these lines. For line instructions, refer to the corresponding line instructions in Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B*.

Include the amounts shown in the *Total* column on the corresponding lines on Form CT-3-A, column B (*Total subsidiaries*).

Attach all Forms CT-3-A/B to Form CT-3-A.

If you wish, you may substitute a computer printout that replicates all the information requested on Form CT-3-A/B. You may reduce the printout to fit on an 8½-by-11-inch sheet of paper; however, the printout must be highly legible with 8 point or larger text. This exception applies to Form CT-3-A/B and **not** to Form CT-3-A or most other corporation tax forms.

	Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
	EIN	EIN	EIN	EIN		

1.						1.
2.						2.
3.						3.
4a.						4a.
4b.						4b.
5a.						5a.
5b.						5b.
6.						6.
7.						7.
8.						8.
11.						11.
12.						12.
14.						14.
15.						15.
23.						23.
26.						26.
27.						27.
28.						28.
29.						29.
30.						30.
31.						31.

Legal name of the parent of the combined group	EIN
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	Subsidiary	Subsidiary
	EIN	EIN

**Combined minimum taxable income (MTI) base**

**Adjustments** (see instructions)

<b>43</b> Depreciation of tangible property placed in service after 1986 (see instructions) .....	<b>43.</b>			
<b>44</b> Amortization of mining exploration and development costs paid or incurred after 1986 .....	<b>44.</b>			
<b>45</b> Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only) .....	<b>45.</b>			
<b>46</b> Basis adjustments in determining gain or loss from sale or exchange of property .....	<b>46.</b>			
<b>47</b> Long-term contracts entered into after February 28, 1986 .....	<b>47.</b>			
<b>48</b> Installment sales of certain property .....	<b>48.</b>			
<b>49</b> Merchant marine capital construction funds .....	<b>49.</b>			
<b>50</b> Passive activity loss (closely held and personal service corporations only)	<b>50.</b>			
<b>Tax preference items</b> (see instructions)				
<b>52</b> Depletion .....	<b>52.</b>			
<b>53</b> Appreciated property charitable deduction .....	<b>53.</b>			
<b>54</b> Intangible drilling costs .....	<b>54.</b>			

**Combined business allocation percentage for aviation corporations**

<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) (multiply line 118a by 60% (.6)) .....	<b>118b.</b>			
<b>119</b> Total aircraft arrivals and departures (revenue flights only) .....	<b>119.</b>			
<b>121a</b> New York revenue tons handled .....				
<b>121a.</b>				
<b>121b</b> Adjusted New York revenue tons handled (multiply line 121a by 60% (.6))	<b>121b.</b>			
<b>122</b> Total revenue tons handled .....	<b>122.</b>			
<b>124a</b> New York originating revenue .....				
<b>124a.</b>				
<b>124b</b> Adjusted New York originating revenue (multiply line 124a by 60% (.6)) ...	<b>124b.</b>			
<b>125</b> Total originating revenue .....	<b>125.</b>			

Subsidiary		Subsidiary		Subsidiary		Subsidiary			Total
EIN		EIN		EIN		EIN			

43.								43.	
44.								44.	
45.								45.	
46.								46.	
47.								47.	
48.								48.	
49.								49.	
50.								50.	
52.								52.	
53.								53.	
54.								54.	

118a.								118a.	
118b.								118b.	
119.								119.	
121a.								121a.	
121b.								121b.	
122.								122.	
124a.								124a.	
124b.								124b.	
125.								125.	

Legal name of the parent of the combined group	EIN
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Subsidiary	Subsidiary
EIN	EIN

**Combined business allocation percentage**

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

129 New York real estate owned .....	129.			
130 Total real estate owned .....	130.			
131 New York real estate rented .....	131.			
132 Total real estate rented .....	132.			
133 New York inventories owned .....	133.			
134 Total inventories owned .....	134.			
135 New York tangible personal property owned .....	135.			
136 Total tangible personal property owned .....	136.			
137 New York tangible personal property rented .....	137.			
138 Total tangible personal property rented .....	138.			
139 Total New York property (add lines 129, 131, 133, 135, and 137) .....	139.			
140 Total property everywhere (add lines 130, 132, 134, 136, and 138) .....	140.			

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

142 Sales of tangible personal property allocated to New York State .....	142.			
143 Total sales of tangible personal property .....	143.			
144 New York services performed .....	144.			
145 Total services performed .....	145.			
146 New York rentals of property .....	146.			
147 Total rentals of property .....	147.			
148 New York royalties .....	148.			
149 Total royalties .....	149.			
150 Other New York business receipts .....	150.			
151 Total other business receipts .....	151.			
152 Total New York receipts (add lines 142, 144, 146, 148, and 150) .....	152.			
153 Total receipts everywhere (add lines 143, 145, 147, 149, and 151) .....	153.			

**Payroll**

156 New York wages and other compensation of employees, except general executive officers .....	156.			
157 Total wages and other compensation of employees, except general executive officers .....	157.			

**Combined business allocation percentage for trucking and railroad corporations**

161 New York revenue miles .....	161.		
162 Total revenue miles .....	162.		

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		

129.						129.	
130.						130.	
131.						131.	
132.						132.	
133.						133.	
134.						134.	
135.						135.	
136.						136.	
137.						137.	
138.						138.	
139.						139.	
140.						140.	

142.						142.	
143.						143.	
144.						144.	
145.						145.	
146.						146.	
147.						147.	
148.						148.	
149.						149.	
150.						150.	
151.						151.	
152.						152.	
153.						153.	

156.						156.	
157.						157.	

161.						161.	
162.						162.	

Legal name of the parent of the combined group	EIN
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	Subsidiary	Subsidiary
	EIN	EIN

**Combined alternative business allocation percentage for combined MTI base**

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

164 New York real estate owned .....	164.			
165 Total real estate owned .....	165.			
166 New York real estate rented .....	166.			
167 Total real estate rented .....	167.			
168 New York inventories owned .....	168.			
169 Total inventories owned .....	169.			
170 New York tangible personal property owned .....	170.			
171 Total tangible personal property owned .....	171.			
172 New York tangible personal property rented .....	172.			
173 Total tangible personal property rented .....	173.			
174 Total New York property (add lines 164, 166, 168, 170, and 172) .....	174.			
175 Total property everywhere (add lines 165, 167, 169, 171, and 173) .....	175.			

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

177 Sales of tangible personal property allocated to New York State .....	177.			
178 Total sales of tangible personal property .....	178.			
179 New York services performed .....	179.			
180 Total services performed .....	180.			
181 New York rentals of property .....	181.			
182 Total rentals of property .....	182.			
183 New York royalties .....	183.			
184 Total royalties .....	184.			
185 Other New York business receipts .....	185.			
186 Total other business receipts .....	186.			
187 Total New York receipts (add lines 177, 179, 181, 183, and 185) .....	187.			
188 Total receipts everywhere (add lines 178, 180, 182, 184, and 186) .....	188.			

**Payroll**

191 New York wages and other compensation of employees, except general executive officers .....	191.			
192 Total wages and other compensation of employees everywhere, except general executive officers .....	192.			

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		

164.					164.
165.					165.
166.					166.
167.					167.
168.					168.
169.					169.
170.					170.
171.					171.
172.					172.
173.					173.
174.					174.
175.					175.

177.					177.
178.					178.
179.					179.
180.					180.
181.					181.
182.					182.
183.					183.
184.					184.
185.					185.
186.					186.
187.					187.
188.					188.

191.					191.
192.					192.



Legal name of the parent of the combined group	EIN
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	Subsidiary	Subsidiary
	EIN	EIN

**Combined investment capital** (see instructions)

<b>196</b> Section 1 - Corporate and governmental debt instruments .....	<b>196.</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>197</b> Section 2 - Corporate stock, stock rights, stock warrants, and stock options.....	<b>197.</b>			
<b>A</b> Average value.....	<b>A.</b>			
<b>B</b> Liabilities directly or indirectly attributable to investment capital .....	<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>200</b> Cash (optional).....	<b>200.</b>			

**Combined investment income for allocation** (see instructions)

<b>202</b> Interest income from investment capital listed on line 196, Section 1 (see instructions) .....	<b>202.</b>			
<b>203</b> Interest income from bank accounts .....	<b>203.</b>			
<b>204</b> All other interest income from investment capital.....	<b>204.</b>			
<b>205</b> Dividend income from investment capital.....	<b>205.</b>			
<b>206</b> Net capital gain or loss from investment capital.....	<b>206.</b>			
<b>207</b> Investment income other than interest, dividends, capital gains, or capital losses.....	<b>207.</b>			
<b>208</b> Total investment income (add lines 202 through 207) .....	<b>208.</b>			
<b>209</b> Interest deductions <b>directly</b> attributable to investment capital.....	<b>209.</b>			
<b>210</b> Noninterest deductions <b>directly</b> attributable to investment capital...	<b>210.</b>			
<b>211</b> Interest deductions <b>indirectly</b> attributable to investment capital.....	<b>211.</b>			
<b>212</b> Noninterest deductions <b>indirectly</b> attributable to investment capital	<b>212.</b>			

**Income from combined subsidiary capital** (see instructions)

<b>216</b> Interest from combined subsidiary capital (attach list) .....	<b>216.</b>			
<b>217</b> Dividends from combined subsidiary capital (attach list) .....	<b>217.</b>			
<b>218</b> Capital gains from combined subsidiary capital (see instructions; attach list)	<b>218.</b>			

**Combined subsidiary capital base** (see instructions) Include all corporations (except a DISC) in which you own more than 50% of the voting stock. Do not include the value of any subsidiaries included in the combined return.

<b>220</b> Average value.....	<b>220.</b>			
<b>221</b> Liabilities directly or indirectly attributable to subsidiary capital .....	<b>221.</b>			
<b>222</b> Net average value .....	<b>222.</b>			
<b>223</b> Net average value allocated to New York State.....	<b>223.</b>			

Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		

<b>196.</b>								<b>196.</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>197.</b>								<b>197.</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>200.</b>								<b>200.</b>	

<b>202.</b>								<b>202.</b>	
<b>203.</b>								<b>203.</b>	
<b>204.</b>								<b>204.</b>	
<b>205.</b>								<b>205.</b>	
<b>206.</b>								<b>206.</b>	
<b>207.</b>								<b>207.</b>	
<b>208.</b>								<b>208.</b>	
<b>209.</b>								<b>209.</b>	
<b>210.</b>								<b>210.</b>	
<b>211.</b>								<b>211.</b>	
<b>212.</b>								<b>212.</b>	

<b>216.</b>								<b>216.</b>	
<b>217.</b>								<b>217.</b>	
<b>218.</b>								<b>218.</b>	

<b>220.</b>								<b>220.</b>	
<b>221.</b>								<b>221.</b>	
<b>222.</b>								<b>222.</b>	
<b>223.</b>								<b>223.</b>	