



# CT-3-A/B

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. **Complete** line K and column B of Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*.

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.**

	Subsidiary	
	EIN	EIN
	Legal name of corporation	Legal name of corporation

### Combined entire net income (ENI) base

1 Federal taxable income before net operating loss and special deductions <i>(see instructions; include disallowed dividends paid deduction)</i> .....	<b>1</b>			
2 Interest on federal, state, municipal, and other obligations not included on line 1 <i>(see instructions)</i> .....	<b>2</b>			
3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock <i>(see instructions)</i> .....	<b>3</b>			
4a Interest deductions <b>directly</b> attributable to subsidiary capital <i>(see instr.)</i>	<b>4a</b>			
4b Noninterest deductions <b>directly</b> attributable to subsidiary capital <i>(see instr.)</i>	<b>4b</b>			
5a Interest deductions <b>indirectly</b> attributable to subsidiary capital <i>(see instr.)</i>	<b>5a</b>			
5b Noninterest deductions <b>indirectly</b> attributable to subsidiary capital <i>(see instr.)</i>	<b>5b</b>			
6 New York State and other state and local taxes deducted on your federal return <i>(see instructions)</i> .....	<b>6</b>			
7 Federal depreciation deduction from Form CT-399, if applicable <i>(see instructions)</i> .....	<b>7</b>			
8 Other additions <i>(see instructions)</i> .....	<b>8</b>			
11 Fifty percent of dividends from nonsubsidiary corporations <i>(see instructions)</i>	<b>11</b>			
12 Foreign dividends gross-up not included on lines 11 and 217 <i>(see instr.)</i>	<b>12</b>			
14 Allowable New York depreciation from Form CT-399, if applicable <i>(see instructions)</i> .....	<b>14</b>			
15 Other subtractions <i>(see instructions)</i> .....	<b>15</b>			
23 Optional depreciation adjustments <i>(see instructions)</i> .....	<b>23</b>			

### Combined capital base *(use average values and enter whole dollars for lines 26 through 31; see instructions)*

26 Total assets from federal return .....	<b>26</b>			
27 Real property and marketable securities included on line 26.....	<b>27</b>			
28 Subtract line 27 from line 26.....	<b>28</b>			
29 Real property and marketable securities at fair market value <i>(see instr.)</i>	<b>29</b>			
30 Adjusted total assets <i>(add lines 28 and 29)</i> .....	<b>30</b>			
31 Total liabilities <i>(see instructions)</i> .....	<b>31</b>			

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**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		
	Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation		

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
Legal name of corporation	Legal name of corporation

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

**Adjustments** (see instructions for lines 43 through 50)

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

**Combined business allocation percentage for aviation corporations** (see instructions)

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



Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation		

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

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

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

**Combined business allocation percentage**

**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 (add lines 129, 131, 133, 135, and 137) .....	<b>139</b>			
<b>140</b> Total property everywhere (add lines 130, 132, 134, 136, and 138) .....	<b>140</b>			

**Receipts in the regular course of business from** (see instructions):

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

**Payroll** (see instructions)

<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>			

**Combined business allocation percentage for trucking and railroad corporations** (see instructions)

<b>161</b> New York revenue miles .....	<b>161</b>		
<b>162</b> Total revenue miles .....	<b>162</b>		



Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation		

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	

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

**Combined alternative business allocation percentage for combined MTI base (see instructions)**

**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 (add lines 164, 166, 168, 170, and 172) .....	<b>174</b>			
<b>175</b> Total property everywhere (add lines 165, 167, 169, 171, and 173) .....	<b>175</b>			

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

<b>177</b> Sales of tangible personal property allocated to New York State (see instr.) .....	<b>177</b>			
<b>178</b> Total sales of tangible personal property (see instructions) .....	<b>178</b>			
<b>179</b> New York services performed (see instructions) .....	<b>179</b>			
<b>180</b> Total services performed (see instructions) .....	<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 (add lines 177, 179, 181, 183, and 185) .....	<b>187</b>			
<b>188</b> Total receipts everywhere (add lines 178, 180, 182, 184, and 186) .....	<b>188</b>			

**Payroll (see instructions)**

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



Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
EIN	EIN	EIN	EIN		
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation		

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	

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Legal name of the parent of the combined group	EIN

**Combined investment capital** (see instructions)

<b>196</b> Section 1 - Corporate and governmental debt instruments (see instr.)	<b>196</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>197</b> Section 2 - Corporate stock, stock rights, stock warrants, and stock options (see instructions).....	<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) (see instructions) .....	<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 (see instructions) .....	<b>203</b>				
<b>204</b> All other interest income from investment capital (see instructions).....	<b>204</b>				
<b>205</b> Dividend income from investment capital (see instructions).....	<b>205</b>				
<b>206</b> Net capital gain or loss from investment capital (see instructions).....	<b>206</b>				
<b>207</b> Investment income other than interest, dividends, capital gains, or capital losses (see instructions).....	<b>207</b>				
<b>208</b> Total investment income (add lines 202 through 207; see instructions) .....	<b>208</b>				
<b>209</b> Interest deductions <b>directly</b> attributable to investment capital (see instr.)	<b>209</b>				
<b>210</b> Noninterest deductions <b>directly</b> attributable to investment capital (see instr.)	<b>210</b>				
<b>211</b> Interest deductions <b>indirectly</b> attributable to investment capital (see instr.)	<b>211</b>				
<b>212</b> Noninterest deductions <b>indirectly</b> attributable to investment capital (see instr.)	<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 (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 (subtract line 221 from line 220) .....	<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		
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation		

<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>	

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