



CT-3-A

Combined Franchise Tax Return Tax Law - Article 9-A

beginning ending

Parent corporation's employer identification number, File number, Name of parent corporation, Number and street, City or town, State, ZIP code

You must report changes to your name, EIN, address or owner/officer information on Form DTF-95. Also, if address on return is new, check box.

For office use only

Date received

Federal return was filed on: 1120, 1120-A, Consolidated basis, Other. If this is an association or publicly traded partnership, check box.

Special Instructions

You must get permission from the New York State Tax Department to file on a combined basis. Complete Form CT-3 for each member of the combined group and file the Forms CT-3, CT-3-ATT and CT-3, Schedule F, if appropriate, with this form.

During the tax year did any corporation included in this combined return conduct business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? Yes No

Business group code numbers from Federal return

Total combined receipts

Total combined assets

A. Payment - pay amount shown on line 21 - Make check payable to: New York State Corporation Tax. B. Combined Issuer's allocation percentage (from line 88)

Computation of Combined Tax

Table with 27 rows for tax computation. Columns include description, amount, and tax. Rows include: 1 Combined entire net income base, 2 Combined capital base, 3 Combined minimum taxable income base, 4 Fixed dollar minimum tax, 5 Amount from line 1, 2, 3, or 4, whichever is largest, 6 Combined subsidiary capital base, 7 Combined tax before tax credits, 8 Tax credits, 9 Balance, 10 Amount from line 3 or line 4, whichever is larger, 11 Tax, 12 Number of taxable subsidiaries, 13a Total combined tax, 13b Tax surcharge, 13c Total combined tax and tax surcharge, 14a-14b First installment for next period, 15 Add line 13c and line 14a or 14b, 16 Prepayments, 17 balance, 18 Interest on late payment, 19 Late filing and late payment penalties, 20 Penalty for underpayment of estimated tax, 21 Balance due, 22 Overpayment, 23 Amount of overpayment to be credited to next period, 24 Balance of overpayment, 25 Amount of overpayment to be credited to Form CT-3M/4M, 26 Refund, 27 Refund of tax credits from Form CT-46.1

Information required in Schedules F through M can be found in the separate Forms CT-3 and CT-3-ATT (Schedules A through E) prepared for each member of the combined group.

Parent

Schedule F, Part I - Computation of Combined Business Allocation Percentage - Aviation Corporations use Schedule L, Page 4

28	New York property (from Form CT-3-ATT, line 54, column A)	28	
29	Property everywhere (from Form CT-3-ATT, line 54, column B)	29	
30	Combined New York State property factor (divide column C, line 28 by line 29)	30	
31	New York receipts (from Form CT-3-ATT, line 62, column A)	31	
32	Receipts everywhere (from Form CT-3-ATT, line 62, column B)	32	
33	Combined New York State receipts factor (divide column C, line 31 by line 32)	33	
34	Additional receipts factor (amount from line 33)	34	
35	New York wages (from Form CT-3-ATT, line 65, column A)	35	
36	Wages everywhere (from Form CT-3-ATT, line 65, column B)	36	
37	Combined New York State payroll factor (divide column C, line 35 by line 36)	37	
38	Total New York State factors (add lines 30, 33, 34 and 37)	38	
39	Combined business allocation percentage (divide line 38 by four or by the number of factors)	39	

Schedule F, Part II - Computation of Combined Business Allocation Percentage for Minimum Taxable Income Base

40	New York property (from Form CT-3-ATT, line 82, column A)	40	
41	Property everywhere (from Form CT-3-ATT, line 82, column B)	41	
42	Combined New York State property factor (divide column C, line 40 by line 41)	42	
43	New York receipts (from Form CT-3-ATT, line 90, column A)	43	
44	Receipts everywhere (from Form CT-3-ATT, line 90, column B)	44	
45	Combined New York State receipts factor (divide column C, line 43 by line 44)	45	
46	New York State wages (from Form CT-3-ATT, line 92, column A)	46	
47	Wages everywhere (from Form CT-3-ATT, line 92, column B)	47	
48	Combined New York State payroll factor (divide column C, line 46 by line 47)	48	
49	Total New York State factors (add lines 42, 45 and 48)	49	
50	Combined alternative business allocation percentage (divide line 49 by three or by the number of factors)	50	

Schedule G - Computation of the Combined Investment Allocation Percentage

51	Investment capital allocated to New York State (from Form CT-3-ATT, line 104, column G)	51	
52	Total investment capital (from Form CT-3-ATT, line 104, column E)	52	
53	Combined investment allocation percentage (divide column C, line 51 by line 52)	53	

Schedule H - Computation of Combined Subsidiary Allocation Percentage

54	Subsidiary capital allocated to New York State (from Form CT-3-ATT, line 102)	54	
55	Total subsidiary capital (from Form CT-3-ATT, line 101)	55	
56	Combined subsidiary allocation percentage (divide column C, line 54 by line 55)	56	

Schedule I - Computation of Combined Entire Net Income Base and Tax

57	Entire net income before net operating loss deduction	57	
58	Combined New York net operating loss deduction (attach computation)	58	
59	Combined entire net income (subtract line 58 from line 57, column C)	59	
60	Investment income before NOL apportionment (from Form CT-3-ATT, line 113)	60	
61	Net operating loss apportionment (see instructions)	61	
62	Combined investment income (subtract line 61 from line 60)	62	
63	Combined business income (subtract line 62 from line 59)	63	
64	Allocated investment income (multiply line 62 by line 53)	64	
65	Allocated business income (multiply line 63 by line 39 (line 99 for aviation corporations))	65	
66	Total (add lines 64 and 65)	66	
67	Optional depreciation adjustment (from Form CT-3, line 24)	67	
68	Combined entire net income base (line 66 plus or minus line 67, column C - enter in the box on line 1)	68	
69	Combined entire net income base tax computation (multiply line 68 by tax rate; enter on line 1, see instructions)	69	

Schedule J - Computation of Combined Minimum Taxable Income Base and Tax

70	Alternative business income for allocation (from Form CT-3-ATT, line 20)	70	
71	Allocated alternative business income (multiply column C, line 70 by line 50 or line 99)	71	
72	Alternative investment income for allocation (from Form CT-3-ATT, line 19)	72	
73	Allocated alternative investment income (multiply column C, line 72 by line 53)	73	
74	Allocated minimum taxable income (add line 71 and line 73)	74	
75	Optional depreciation adjustment (from Form CT-3, line 24)	75	
76	Combined minimum taxable income base (line 74 plus or minus line 75 - enter in the box on line 3)	76	
77	Combined minimum taxable income base tax computation (multiply line 76 by 5% (.05) - enter on line 3)	77	

Information required in Schedules F through M can be found in the separate Forms CT-3 and CT-3-ATT (Schedules A through E) prepared for each member of the combined group.

Parent

Schedule K - Computation of Combined Capital Base and Tax and Combined Group Issuer's Allocation Percentage

78	Total capital (from Form CT-3, line 33)	78
79	Subsidiary capital (from Form CT-3, line 34)	79
80	Investment capital (from Form CT-3, line 36)	80
81	Business capital (from Form CT-3, line 37)	81
82	Allocated combined subsidiary capital base (multiply column C, line 79, by line 56 - enter in the box on line 6)	82
83	Combined subsidiary capital base tax computation (multiply line 82 by .0009 - enter on line 6)	83
84	Allocated combined investment capital (multiply column C, line 80, by line 53)	84
85	Allocated combined business capital (multiply column C, line 81, by line 39 (line 99 for aviation corporations))	85
86	Combined capital base (add lines 84 and 85 - enter in box on line 2)	86
87	Combined capital base tax computation (multiply line 86 by .00170, enter on line 2, see instructions)	87
88	Issuer's allocation percentage (see instructions, enter on page 1, line B)	88

Schedule L - Computation of Combined Business Allocation Percentage for Aviation Corporations

Revenue Aircraft Arrivals and Departures

89	New York State (from Form CT-3-ATT, line 69, column A)	89
90	Everywhere (from Form CT-3-ATT, line 69, column B)	90
91	Combined New York percentage (divide column C, line 89 by 90)	91

Revenue Tons Handled

92	New York State (from Form CT-3-ATT, line 71, column A)	92
93	Everywhere (from Form CT-3-ATT, line 71, column B)	93
94	Combined New York percentage (divide column C, line 92 by line 93)	94

Originating Revenue

95	New York State (from Form CT-3-ATT, line 73, column A)	95
96	Everywhere (from Form CT-3-ATT, line 73, column B)	96
97	Combined New York percentage (divide column C, line 95 by line 96)	97

Combined Business Allocation Percentage

98	Total New York percentages (add lines 91, 94 and 97)	98
99	Combined business allocation percentage (divide line 98 by three)	99

Schedule M - Computation of Combined Adjusted Minimum Tax

100	Modified business income for allocation (from Form CT-3-ATT, line 35)	100
101	Allocated modified business income (multiply column C, line 100 by line 50 or line 99)	101
102	Modified investment income for allocation (from Form CT-3-ATT, line 34)	102
103	Allocated modified investment income (multiply column C, line 102 by line 53)	103
104	Total combined allocated modified income (add lines 101 and 103)	104
105	Optional depreciation adjustment (from Form CT-3, line 24)	105
106	Combined modified minimum taxable income base (line 104, column C, plus or minus line 105, column C)	106
107	Combined modified minimum tax (multiply line 106 by 5% (.05))	107
108	Combined minimum tax (from line 77)	108
109	Amount from lines 1, 2 or 4, whichever is highest	109
110	Excess combined minimum tax (subtract line 109 from line 108)	110
111	Combined modified minimum tax (from line 107)	111
112	Amount from line 109	112
113	Excess modified minimum tax (subtract line 112 from line 111)	113
114	Combined adjusted minimum tax (subtract line 113 from line 110)	114

Schedule N - Computation of Fixed Dollar Minimum Tax for Subsidiaries (attach additional pages if necessary)

	A	B	C	D
	Gross Payroll	Total Receipts	Average Value of Gross Assets	Fixed Dollar Minimum Tax
Subsidiary #1				
Subsidiary #2				
Subsidiary #3				
Subsidiary #4				
115 Add column D amounts, including any additional pages				
117 Enter total and number of subsidiaries on page 1, line 12.				

List complete names and employer identification numbers for all members of this group (attach additional pages, if necessary).

Names	Beginning date in combined group	Employer identification number
Parent		
Subsidiary # 1		
Subsidiary # 2		
Subsidiary # 3		
Subsidiary # 4		

Composition of Prepayments Claimed on Line 16

	Date	Amount	Deposit Serial Number
116 Mandatory first installment			
117 CT-400 installments	(1)		
	(2)		
	(3)		
118 Payment with extension application, Form CT-5.3			
119 Credit from prior years			
120 Credit from Form CT-3M/4M			
121 Total (add lines 116 through 120; enter on line 16)			

Certification. I certify that this return and any attachments are to the best of my knowledge and belief, true, correct and complete.

Date	Signature of elected officer or authorized person	Official title
Date	Signature of individual or name of firm preparing this return	Preparer's address

Mail your return to: NYS Corporation Tax, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909