

Notes



CT-3-A

New York State Department of Taxation and Finance

**General Business Corporation
Combined Franchise Tax Return**

Tax Law — Article 9-A

1996 calendar yr. filers, check box
Other filers enter tax period:

beginning
ending

| | | | | | | | |
|--|---|-----------------------------------|--|--|--|--|--|
| Parent corporation employer identification number | | File number | | If address on return is new, check box (see instructions). <input type="checkbox"/> | | For office use only | |
| Mailing Name and Address | Parent corporation business name | | | If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions). If no form is enclosed, call 1 800 462-8100 to request one. From areas outside the U.S. and Canada, call (518) 485-6800. | | Date received | |
| | Business name at location below (if different from business name above) | | | | | | |
| | C/O Street or PO Box | | | | | | |
| | City State ZIP code | | | | | | |
| Trade name | | Business telephone number () | | Business activity code number (from federal return) | | Total combined receipts | |
| Principal business activity | | State or country of incorporation | | Date of incorporation | | Foreign corporations: date began business in NYS | |
| A. Payment — pay amount shown on line 94. Make check payable to: New York State Corporation Tax Attach your payment here. | | | | | | Payment enclosed | |
| B. Combined issuer's allocation percentage (from line 41) | | | | | | % | |

Metropolitan Transportation Business Tax (MTA Surcharge)

During the tax year did any corporation in the combined group do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? If Yes, the parent must file one Form CT-3M/4M (see instructions) ... Yes No

Was any corporation in the combined group involved in a merger, acquisition or consolidation on or after April 19, 1989? If Yes, complete and attach Form CT-244 Yes No

Federal return was filed on:

- 1120
- 1120-A
- Consolidated basis
- Other: _____

Attach a complete copy of your federal return.

Special Instructions

Permission for filing on a combined basis must be obtained from the New York State Department of Taxation and Finance by filing Form AU-2.1, Request for Permission to File a Combined Return or to Change an Existing Combined Group.

Forms to File

A Form CT-3-A/C, Report by a Corporation Included in a Combined Franchise Tax Return, must be filed for each member of the combined group except the parent corporation filing this Form CT-3-A and any non-taxpayer (a foreign corporation not taxable in New York State but included in the combined group). **It will no longer be necessary for members to file Form CT-3.**

Also attach the following when you file your Form CT-3-A:

- Form CT-3-A/ATT, Investment and Subsidiary Capital Schedules (if necessary)
- Form CT-3-A/B, Subsidiary Detail Spreadsheet
- Other relevant forms

For additional information see Form CT-3-A-I, Instructions for Forms CT-3-A, CT-3-A/B, and CT-3-A/ATT, General Business Corporation Combined Franchise Tax Return, Subsidiary Detail Spreadsheet and Schedules.

If you do not need forms mailed to you next year, check box. We will send you a label for use on next year's return (see instructions).

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

| | | | | | |
|---|---|----------------|--|---|--|
| Signature of elected officer or authorized person | | Official title | | Date | |
| Paid Preparer Use Only | Firm's name (or yours if self-employed) | | | ID number | |
| | Address | | | Signature of individual preparing this return | |

Mail your return to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909**

| Name | Employer identification number | A | B | C | D | E |
|---|--------------------------------|--------|--------------------|-----------------------------------|--------------------------------|---|
| | | Parent | Total Subsidiaries | Subtotal (column A + column B) | Intercorporate Eliminations | Combined Total (column C — column D) |
| Computation of Combined Entire Net Income Base Tax | | | | | | |
| 1 | | 1 | | | | 1 • |
| 2 | | 2 | | | | 2 • |
| 3 | | 3 | | | | 3 • |
| 4a | | 4a | | | | 4a • |
| 4b | | 4b | | | | 4b • |
| 5a | | 5a | | | | 5a • |
| 5b | | 5b | | | | 5b • |
| 6 | | 6 | | | | 6 • |
| 7 | | 7 | | | | 7 • |
| 8 | | 8 | | | | 8 • |
| 9 | | 9 | | | | 9 • |
| 10 | | 10 | | | | 10 • |
| 11 | | 11 | | | | 11 • |
| 12 | | 12 | | | | 12 • |
| 13 | | 13 | | | | 13 • |
| 14 | | 14 | | | | 14 • |
| 15 | | 15 | | | | 15 • |
| 16 | | 16 | | | | 16 • |
| 17 | | 17 | | | | 17 • |
| 18 | | 18 | | | | 18 • |
| 19 | | 19 | | | | 19 • |
| 20 | | 20 | | | | 20 • |
| 21 | | 21 | | | | 21 • |
| 22 | | 22 | | | | 22 • |
| 23 | | 23 | | | | 23 • |
| 24 | | 24 | | | | 24 • |
| 25 | | 25 | | | | 25 • |

Computation of Combined Capital Base (Use average values and enter whole dollars for lines 26 through 31)

| | | | | | | |
|----|--|----|--|--|--|--------|
| 26 | | 26 | | | | 26 • |
| 27 | | 27 | | | | 27 • |
| 28 | | 28 | | | | 28 • |
| 29 | | 29 | | | | 29 • |
| 30 | | 30 | | | | 30 • |
| 31 | | 31 | | | | 31 • |
| 32 | | 32 | | | | 32 • |
| 33 | | 33 | | | | 33 • |
| 34 | | 34 | | | | 34 • |
| 35 | | 35 | | | | 35 • |
| 36 | | 36 | | | | 36 • |
| 37 | | 37 | | | | 37 • |
| 38 | | 38 | | | | 38 • |
| 39 | | 39 | | | | 39 • |
| 40 | | 40 | | | | 40 • |
| 41 | | 41 | | | | 41 • % |

| Name | Employer identification number | A | B | C | D | E |
|---|--|--------|--------------------|-----------------------------------|--------------------------------|---|
| | | Parent | Total Subsidiaries | Subtotal (column A + column B) | Intercorporate Eliminations | Combined Total (column C — column D) |
| Computation of Minimum Taxable Income Base and Tax | | | | | | |
| 42 | Entire net income from line 17 | 42 | | | | 42 |
| Adjustments (see instructions) | | | | | | |
| 43 | Depreciation of tangible property placed in service after 1986 | 43 | | | | 43 • |
| 44 | Amortization of mining exploration and development costs paid or incurred after 1986 | 44 | | | | 44 • |
| 45 | Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only) | 45 | | | | 45 • |
| 46 | Basis adjustments in determining gain or loss from sale or exchange of property | 46 | | | | 46 • |
| 47 | Long term contracts entered into after 2/28/86 | 47 | | | | 47 • |
| 48 | Installment sales of certain property | 48 | | | | 48 • |
| 49 | Merchant marine capital construction funds | 49 | | | | 49 • |
| 50 | Passive activity loss (closely held and personal service corporations only) | 50 | | | | 50 • |
| 51 | Combine lines 42 through 50, column E | 51 | | | | 51 • |

Tax Preference Items (see instructions)

| | | | | | | |
|-----|---|-----|--|--|--|-------|
| 52 | Depletion | 52 | | | | 52 • |
| 53 | Appreciated property charitable deduction | 53 | | | | 53 • |
| 54 | Intangible drilling costs | 54 | | | | 54 • |
| 55 | Add lines 51 through 54, column E | 55 | | | | 55 • |
| 56 | Combined net operating loss deduction from line 13 | 56 | | | | 56 • |
| 57 | Total (add lines 55 and 56) | 57 | | | | 57 • |
| 58 | Combined alternative net operating loss deduction (see instructions) | 58 | | | | 58 • |
| 59 | Minimum taxable income (subtract line 58 from line 57) | 59 | | | | 59 • |
| 60a | Combined investment income before apportioned net operating loss deduction (add line 18 and line 240) | 60a | | | | 60a • |
| 60b | Combined investment income not included in entire net income but included in minimum taxable income | 60b | | | | 60b • |
| 60c | Combined investment income before apportioned alternative net operating loss deduction (combine lines 60a and 60b) | 60c | | | | 60c • |
| 61 | Apportioned New York alternative net operating loss deduction (see instructions) | 61 | | | | 61 • |
| 62 | Combined alternative investment income before allocation (subtract line 61 from line 60c) | 62 | | | | 62 • |
| 63 | Combined alternative business income before allocation (subtract line 62 from line 59) | 63 | | | | 63 • |
| 64 | Allocated combined alternative business income (multiply line 63 by <input type="text"/> % from line 130 or line 194) | 64 | | | | 64 • |
| 65 | Allocated combined alternative investment income (multiply line 62 by <input type="text"/> % from line 225) | 65 | | | | 65 • |
| 66 | Allocated combined minimum taxable income (add lines 64 and 65) | 66 | | | | 66 • |
| 67 | Optional depreciation adjustment from line 23, column E | 67 | | | | 67 • |
| 68 | Combined minimum taxable income base (line 66 plus or minus line 67) | 68 | | | | 68 • |
| 69 | Tax on combined minimum taxable income base (multiply line 68 by 3½% (.035)) | 69 | | | | 69 • |

| | |
|------|--------------------------------|
| Name | Employer identification number |
|------|--------------------------------|

Computation of Tax

| | | | | | | | | | |
|--|----------------|----------------|--------------|--|--|--|--|--|--|
| 70 Tax on combined entire net income base from line 25..... | 70 | • | | | | | | | |
| 71 Tax on combined capital base from line 40 (new small business: <input type="checkbox"/> first year <input type="checkbox"/> second year) | 71 | • | | | | | | | |
| 72 Fixed dollar minimum tax (for the corporation filing this form; see instructions)..... | 72 | • | | | | | | | |
| <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;">Gross payroll</td> <td style="width:33%;">Total receipts</td> <td style="width:33%;">Gross assets</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> | Gross payroll | Total receipts | Gross assets | | | | | | |
| Gross payroll | Total receipts | Gross assets | | | | | | | |
| | | | | | | | | | |
| 73 Amount from line 69, 70, 71 or 72 whichever is largest..... | 73 | • | | | | | | | |
| 74 Combined subsidiary capital base tax from line 250..... | 74 | • | | | | | | | |
| 75 Combined tax due before credits (add lines 73 and 74)..... | 75 | • | | | | | | | |
| 76 Tax credits from line 101 (attach appropriate form for each credit claimed)..... | 76 | • | | | | | | | |
| 77 Balance (subtract line 76 from line 75) | 77 | • | | | | | | | |
| 78 Amount from line 69 or line 72, whichever is larger..... | 78 | • | | | | | | | |
| 79 Combined franchise tax (amount from line 77 or 78, whichever is larger) | 79 | • | | | | | | | |
| 80 Number of subsidiaries: <input type="checkbox"/> Number of taxable subsidiaries: <input type="checkbox"/> | 80 | • | | | | | | | |
| See instructions before completing lines 81a and 81b | | | | | | | | | |
| 81a Fixed dollar minimum tax for subsidiaries (\$1,500) | 81a | • | | | | | | | |
| 81b Fixed dollar minimum tax for subsidiaries (\$325, \$425 or \$800) | 81b | • | | | | | | | |
| 82 Total combined tax (add lines 79, 81a and 81b)..... | 82 | • | | | | | | | |
| 83 State tax surcharge (see instructions; multiply line 82 by rate <input type="checkbox"/> %) | 83 | • | | | | | | | |
| 84 Total combined tax and state tax surcharge (add lines 82 and 83)..... | 84 | • | | | | | | | |
| First installment of estimated tax for next period: | | | | | | | | | |
| 85a If a request for extension was filed, enter amount from Form CT-5.3, line 5..... | 85a | • | | | | | | | |
| 85b If Form CT-5.3 was not filed and the total of lines 79, 81a and 83 is over \$1,000, see instructions... | 85b | • | | | | | | | |
| 86 Add line 84 and line 85a or 85b..... | 86 | • | | | | | | | |
| 87 Total prepayments from line 108 | 87 | • | | | | | | | |
| 88 Balance (subtract line 87 from line 86; if line 87 is more than line 86, enter "0") | 88 | • | | | | | | | |
| 89 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0") | 89 | • | | | | | | | |
| 90 Interest on late payment (see instructions) | 90 | • | | | | | | | |
| 91 Late filing and late payment penalties (see instructions)..... | 91 | • | | | | | | | |
| 92 Balance (add lines 88 through 91) | 92 | • | | | | | | | |
| 93 Voluntary gifts/contributions: Return a Gift to Wildlife..... | 93 | • | 00 | | | | | | |
| (see instructions) Breast Cancer Research & Education Fund | | | 00 | | | | | | |
| 94 Balance due (if line 87 is less than the total of lines 86, 89, 90, 91 and 93, the difference is amount due; enter payment on line A on page 1)..... | 94 | • | | | | | | | |
| 95 Overpayment (if line 87 is more than the total of lines 86, 89, 90, 91 and 93, the difference is amount overpaid).. | 95 | • | | | | | | | |
| 96 Amount of overpayment to be credited to next period | 96 | • | | | | | | | |
| 97 Balance of overpayment (subtract line 96 from line 95)..... | 97 | • | | | | | | | |
| 98 Amount of overpayment to be credited to Form CT-3M/4M | 98 | • | | | | | | | |
| 99 Refund of overpayment (subtract line 98 from line 97)..... | 99 | • | | | | | | | |
| 100 Refund of unused tax credits (see instructions and attach appropriate forms)..... | 100 | • | | | | | | | |

Recap of Credits Claimed on Line 76 Against Current Year's Franchise Tax (see instructions for lines 76, 100 and 101)

| | | | | | | |
|--|--|--|--|--------------------|--|--|
| Form DTF-601 | | | | Form CT-43..... | | |
| Form DTF-601.1..... | | | | Form CT-43.1 | | |
| Form DTF-602 | | | | Form CT-45..... | | |
| Form DTF-603 | | | | Form CT-46..... | | |
| Servicing mortgages credit | | | | | | |
| Minimum tax credit from line 220 | | | | | | |

101 Total credits listed above (enter here and on line 76; attach appropriate form or statement for each credit claimed; the portion of the credit claimed as a refund should be shown on line 100)

| | |
|--|------------|
| | 101 |
|--|------------|

Composition of Prepayments included on line 87

| | | | Date Paid | Amount |
|---|------------|---|-----------|------------|
| 102 Mandatory first installment of combined group..... | 102 | • | | |
| 103 CT-400 installments of combined group | 103 | 1 | | |
| | | 2 | | |
| | | 3 | | |
| 104 Payment with extension request, Form CT-5.3, line 8..... | 104 | • | | |
| 105 Credit from prior years | | | | 105 |
| 106 Credit from Form CT-3M/4M <small>Period</small> | | | | 106 |
| 107 Total prepayments from subsidiaries not previously included in the combined return (from Form(s) CT-3-A/C)..... | | | | 107 |
| 108 Total prepayments (add lines 102 through 107; enter here and on line 87)..... | | | | 108 |

109 Interest deducted in computing federal taxable income

110 If the IRS has completed an audit of any of your returns within the last five years, list years:

111 If a member of an affiliated federal group, name primary corporation:

| | |
|---------------------|--------------------|
| <small>Name</small> | <small>EIN</small> |
| • | • |

112 If more than 50% owned by another corporation, name parent corporation:

| | |
|---------------------|--------------------|
| <small>Name</small> | <small>EIN</small> |
| • | • |

113 Corporations organized outside New York State, complete the following for capital stock issued and outstanding.

| | |
|---|--|
| <small>Number of par shares</small> / <small>Value</small> \$ | <small>Number of no par shares</small> / <small>Value</small> \$ |
|---|--|

114 Does any corporation in the group have an interest in **real property** located in New York State?

115 Has controlling interest in this corporation's stock changed at any time during the last 3 years (but prior to June 15, 1996)?

If you answered Yes to questions 114 and 115, attach an explanation (see instructions).

Interest Paid to Shareholders

116 Did this corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? if Yes, complete the following (if more than one, attach separate sheet)

| | |
|---|--|
| <small>Shareholder's name</small> | <small>Social security number or EIN</small> |
| <small>Total indebtedness to shareholders described above</small> | <small>Interest paid to shareholder</small> |
| | <small>Total interest paid</small> |

117 Is there written evidence of the indebtedness?

118 Are you claiming small business taxpayer status for lower entire net income tax rates?

119 Total capital contributions (see instructions).....

| Name | | Employer identification number | | | | | A | B | C | D | E |
|--|---|--------------------------------|--|--|--|--|--------|--------------------|-----------------------------------|--------------------------------|---|
| | | | | | | | Parent | Total Subsidiaries | Subtotal (column A + column B) | Intercorporate Eliminations | Combined Total (column C — column D) |
| Computation of Combined Business Allocation Percentage for Aviation Corporations, Except Certain Foreign Airlines (use the combined totals when dividing) | | | | | | | | | | | |
| 120 | New York aircraft arrivals and departures (revenue flights only) | 120 | | | | | | | 120 | • | |
| 121 | Total aircraft arrivals and departures (revenue flights only) | 121 | | | | | | | 121 | • | |
| 122 | Combined New York percentage (divide line 120, column E, by line 121, column E) | 122 | | | | | | | 122 | • % | |
| 123 | New York revenue tons handled | 123 | | | | | | | 123 | • | |
| 124 | Total revenue tons handled | 124 | | | | | | | 124 | • | |
| 125 | Combined New York percentage (divide line 123, column E, by line 124, column E) | 125 | | | | | | | 125 | • % | |
| 126 | New York originating revenue | 126 | | | | | | | 126 | • | |
| 127 | Total originating revenue | 127 | | | | | | | 127 | • | |
| 128 | Combined New York percentage (divide line 126, column E, by line 127, column E) | 128 | | | | | | | 128 | • % | |
| 129 | Total combined New York percentages (add lines 122, 125 and 128) | 129 | | | | | | | 129 | • % | |
| 130 | Combined New York business allocation percentage (divide line 129 by three) | 130 | | | | | | | 130 | • % | |

Computation of Combined Business Allocation Percentage (use combined totals when dividing)

Average value of (see instructions):

| | | | | | | | | | | |
|-----|--|-----|--|--|--|--|--|--|-----|-----|
| 131 | New York real estate owned | 131 | | | | | | | 131 | • |
| 132 | Total real estate owned | 132 | | | | | | | 132 | • |
| 133 | New York real estate rented | 133 | | | | | | | 133 | • |
| 134 | Total real estate rented | 134 | | | | | | | 134 | • |
| 135 | New York inventories owned | 135 | | | | | | | 135 | • |
| 136 | Total inventories owned | 136 | | | | | | | 136 | • |
| 137 | New York tangible personal property owned | 137 | | | | | | | 137 | • |
| 138 | Total tangible personal property owned | 138 | | | | | | | 138 | • |
| 139 | New York tangible personal property rented | 139 | | | | | | | 139 | • |
| 140 | Total tangible personal property rented | 140 | | | | | | | 140 | • |
| 141 | Total New York property (add lines 131, 133, 135, 137 and 139) | 141 | | | | | | | 141 | • |
| 142 | Total property everywhere (add lines 132, 134, 136, 138 and 140) | 142 | | | | | | | 142 | • |
| 143 | Combined New York State property factor (divide line 141, column E, by line 142, column E) | 143 | | | | | | | 143 | • % |

Receipts in the regular course of business from:

| | | | | | | | | | | |
|-----|--|-----|--|--|--|--|--|--|-----|-----|
| 144 | Sales of tangible personal property shipped to points within New York State | 144 | | | | | | | 144 | • |
| 145 | Total sales of tangible personal property | 145 | | | | | | | 145 | • |
| 146 | New York services performed | 146 | | | | | | | 146 | • |
| 147 | Total services performed | 147 | | | | | | | 147 | • |
| 148 | New York rentals of property | 148 | | | | | | | 148 | • |
| 149 | Total rentals of property | 149 | | | | | | | 149 | • |
| 150 | New York royalties | 150 | | | | | | | 150 | • |
| 151 | Total royalties | 151 | | | | | | | 151 | • |
| 152 | Other New York business receipts | 152 | | | | | | | 152 | • |
| 153 | Total other business receipts | 153 | | | | | | | 153 | • |
| 154 | Total New York receipts (add lines 144, 146, 148, 150 and 152) | 154 | | | | | | | 154 | • |
| 155 | Total receipts everywhere (add lines 145, 147, 149, 151 and 153) | 155 | | | | | | | 155 | • |
| 156 | Combined New York State receipts factor (divide line 154, column E, by line 155, column E) | 156 | | | | | | | 156 | • % |
| 157 | Additional combined receipts factor from line 156 | 157 | | | | | | | 157 | • % |
| 158 | New York wages and other compensation of employees except general executive officers | 158 | | | | | | | 158 | • |
| 159 | Total wages and other compensation of employees except general executive officers | 159 | | | | | | | 159 | • |
| 160 | Combined New York State payroll factor (divide line 158, column E, by line 159, column E) | 160 | | | | | | | 160 | • % |
| 161 | Total combined New York State factors (add percentages on lines 143, 156, 157 and 160) | 161 | | | | | | | 161 | • % |
| 162 | Combined business allocation percentage (divide line 161 by four or the number of factors; enter here and in the boxes on line 21 and line 38) | 162 | | | | | | | 162 | • % |

| Name | | Employer identification number | | | | A | B | C | D | E |
|--|--|--------------------------------|--|--|--|--------|--------------------|----------|-----------------------------|----------------|
| | | | | | | Parent | Total Subsidiaries | Subtotal | Intercorporate Eliminations | Combined Total |
| Computation of Combined Adjusted Minimum Tax | | | | | | | | | | |
| <i>(Complete if tax due this year is based on minimum taxable income base)</i> | | | | | | | | | | |
| 195 | Entire net income from line 17, column E | | | | | 195 | | | | 195 |
| 196 | Depletion from line 52, column E | | | | | 196 | | | | 196 |
| 197 | Total <i>(add lines 195 and 196)</i> | | | | | 197 | | | | 197 |
| 198 | Combined investment income before allocation from line 18, column E | | | | | 198 | | | | 198 |
| 199 | Modified combined business income before allocation <i>(subtract line 198 from line 197)</i> | | | | | 199 | | | | 199 |
| 200 | Allocated modified combined business income <i>(multiply line 199 by []% from line 130 or line 194)</i> | | | | | 200 | | | | 200 |
| 201 | Allocated combined investment income <i>(multiply line 198 by []% from line 225)</i> | | | | | 201 | | | | 201 |
| 202 | Total allocated modified combined minimum income <i>(add lines 200 and 201)</i> | | | | | 202 | | | | 202 |
| 203 | Optional depreciation adjustment from line 23, column E | | | | | 203 | | | | 203 |
| 204 | Combined modified minimum taxable income base <i>(line 202 plus or minus line 203)</i> | | | | | 204 | | | | 204 • |
| 205 | Combined modified minimum tax <i>(see instructions)</i> | | | | | 205 | | | | 205 |
| 206 | Combined minimum tax from line 69 | | | | | 206 | | | | 206 |
| 207 | Amount from line 70, 71 or 72, whichever is largest <i>(enter here and on line 210)</i> | | | | | 207 | | | | 207 |
| 208 | Excess combined minimum tax <i>(subtract line 207 from line 206; if less than 0 enter "0")</i> | | | | | 208 | | | | 208 • |
| 209 | Combined modified minimum tax from line 205 | | | | | 209 | | | | 209 |
| 210 | Amount from line 207 | | | | | 210 | | | | 210 |
| 211 | Excess modified combined minimum tax <i>(subtract line 210 from line 209; if less than 0, enter "0")</i> | | | | | 211 | | | | 211 • |
| 212 | Combined adjusted minimum tax <i>(subtract line 211 from line 208; if less than 0, use parentheses)</i> | | | | | 212 | | | | 212 • |

| Computation of Combined Minimum Tax Credit | | Adjusted minimum tax from prior periods: | | A | B | C | D |
|---|-------------------------------------|---|--|------|---------------------------------------|------------------------------|--|
| <i>(Complete if tax due for a prior year is based on minimum taxable income base)</i> | | <i>(attach a separate sheet if more than two years of credit)</i> | | Year | Adjusted Minimum Tax from Prior Years | Column B Amount Recalculated | Pre-1994 NOL Component <i>(column C – column B)</i> |
| 213a | Combined adjusted minimum tax | | | 213a | | | |
| 213b | Combined adjusted minimum tax | | | 213b | | | |
| 214 | Total | | | 214 | | | |

| Application of Combined Minimum Tax Credit | | A | B | C |
|---|---|---------------------------------------|------------------------|-------------------------------------|
| <i>(Complete if tax due for a prior year is based on minimum taxable income base)</i> | | Adjusted Minimum Tax from Prior Years | Pre-1994 NOL Component | Totals <i>(column A + column B)</i> |
| 215 | Combined adjusted minimum tax from line 214 column B | | | • |
| 216 | Combined adjusted minimum tax from line 214, column D | | | • |
| 217 | Combined minimum tax credits used in prior periods <i>(see instructions)</i> | | • | |
| 218 | Balance <i>(see instructions)</i> | | | |
| 219 | Combined minimum tax credit available for use this period <i>(see instructions)</i> | | | |
| 220 | Combined minimum tax credit used this period <i>(see instructions)</i> | | • | |
| 221 | Combined minimum tax available to be carried forward <i>(subtract line 220 from line 218)</i> | | • | • |

| Name | Employer identification number | A | B | C | D | E |
|--|--------------------------------|------------|--------------------|-----------------------------------|--------------------------------|---|
| | | Parent | Total Subsidiaries | Subtotal (column A + column B) | Intercorporate Eliminations | Combined Total (column C — column D) |
| Computation of Combined Investment Capital and Investment Allocation Percentage (See instructions for information for lines 222 through 226) | | | | | | |
| 222 Section 1 - Corporate and Governmental Debt Instruments | | 222 | | | | 222 |
| A Average value (see instructions) | | A | | | | A |
| B Liabilities (see instructions) | | B | | | | B |
| C Net average value (subtract line B from line A) | | C | | | | C |
| D Net average value allocated to New York State | | D | | | | D |
| 223 Section 2 - Corporate Stock, Stock Rights, Stock Warrants and Stock Options | | 223 | | | | 223 |
| A Average value | | A | | | | A |
| B Liabilities | | B | | | | B |
| C Net average value (subtract line B from Line A) | | C | | | | C |
| D Net average value allocated to New York State | | D | | | | D |
| 224 Total Section 1 and Section 2 | | 224 | | | | 224 |
| A Average value (add lines 222A and 223A) | | A | | | | A • |
| B Liabilities (add lines 222B and 223B) | | B | | | | B • |
| C Net average value (add lines 222C and 223C) | | C | | | | C • |
| D Net average value allocated to New York State (add lines 222D and 223D) | | D | | | | D • |
| 225 Combined investment allocation percentage (divide line 224D by line 224C; use to compute lines 20, 37, 65 and 201) | | 225 | | | | 225 • % |
| 226 Cash (optional) | | 226 | | | | 226 • |
| 227 Combined investment capital (add lines 224C, column E, and 226, column E) | | 227 | | | | 227 • |

Computation of Combined Investment Income for Allocation

| | | | | | | |
|--|------------|--|--|--|--|--------------|
| 228 Interest income from investment capital, listed on line 222, Section 1 (see instructions) | 228 | | | | | 228 • |
| 229 Interest income from bank accounts | 229 | | | | | 229 • |
| 230 All other interest income from investment capital | 230 | | | | | 230 • |
| 231 Dividend income from investment capital | 231 | | | | | 231 • |
| 232 Net capital gain (or loss) from investment capital | 232 | | | | | 232 • |
| 233 Investment income other than interest, dividends, capital gains or capital losses | 233 | | | | | 233 • |
| 234 Total combined investment income (add lines 228 through 233) | 234 | | | | | 234 • |
| 235 Interest deductions directly attributable to investment capital | 235 | | | | | 235 • |
| 236 Non-interest deductions directly attributable to investment capital | 236 | | | | | 236 • |
| 237 Interest deductions indirectly attributable to investment capital | 237 | | | | | 237 • |
| 238 Non-interest deductions indirectly attributable to investment capital | 238 | | | | | 238 • |
| 239 Balance (subtract the sum of lines 235 through 238, column E, from line 234, column E) | 239 | | | | | 239 • |
| 240 Apportioned New York combined net operating loss deduction | 240 | | | | | 240 • |
| 241 Combined investment income before allocation (subtract line 240 from line 239; enter here and on line 18) | 241 | | | | | 241 • |

Computation of Income From Combined Subsidiary Capital (see instructions for completing this section)

| | | | | | | |
|---|------------|--|--|--|--|--------------|
| 242 Interest from combined subsidiary capital (attach list) | 242 | | | | | 242 • |
| 243 Dividends from combined subsidiary capital (attach list) | 243 | | | | | 243 • |
| 244 Capital gains from combined subsidiary capital (see instructions; attach list) | 244 | | | | | 244 • |
| 245 Total income from combined subsidiary capital (add lines 242 through 244, column E; enter here and on line 10) | 245 | | | | | 245 • |

Computation and Allocation of Combined Subsidiary Capital Base and Tax

(See instructions for information for lines 246 through 249)

Include all corporations (except a DISC) in which you own more than 50% of the voting stock.

| | | | | | | |
|--|------------|--|--|--|--|--------------|
| 246 Average value | 246 | | | | | 246 • |
| 247 Liabilities | 247 | | | | | 247 • |
| 248 Net average value | 248 | | | | | 248 • |
| 249 Net average value allocated to New York State | 249 | | | | | 249 • |
| 250 Combined subsidiary capital base tax (multiply line 249, column E, by .0009; enter here and on line 74) | 250 | | | | | 250 • |