



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**

Name of the parent of the combined group	Parent employer identification number
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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, please attach this form to Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*.

Subsidiary	Subsidiary
EIN	EIN

Computation of combined entire net income base

1 Federal taxable income before net operating loss and special deductions		
2 Interest on federal, state, municipal, and other obligations not included on line 1 .		
3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock		
4a Interest deductions directly attributable to subsidiary capital		
4b Non-interest deductions directly attributable to subsidiary capital		
5a Interest deductions indirectly attributable to subsidiary capital		
5b Non-interest deductions indirectly attributable to subsidiary capital		
6 New York State and other state and local taxes deducted on your federal return (see instructions)		
7 ACRS/MACRS deduction used in the computation of line 1 (see instructions)		
8 Other additions (attach list; see instructions)		
11 50% of dividends from nonsubsidiary corporations (see instructions)		
12 Foreign dividends gross-up not included on lines 11 and 243		
14 Allowable New York depreciation (see instructions)		
15 Other subtractions (attach list; see instructions)		
23 Optional depreciation adjustments (see instructions)		

Computation of combined capital base (Use average values and enter whole dollars for lines 26 through 31)

26 Total assets from federal return		
27 Real property and marketable securities included on line 26		
28 Subtract line 27 from line 26		
29 Real property and marketable securities at fair market value		
30 Adjusted total assets (add lines 28 and 29)		
31 Total liabilities		

Who must file this form

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

Instructions

Line numbers and text for Form CT-3-A/B correspond to the line numbers of Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*. 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*.

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

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

Please note that for purposes of all combined returns and attachments, the corporation responsible for filing Form CT-3-A shall be designated the *parent*. The other corporations included in the combined return shall be designated *subsidiaries*.

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. This exception applies to Form CT-3-A/B only. It does not apply to Form CT-3-A, or 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	

Name	Employer identification number
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Subsidiary	Subsidiary
EIN	EIN

Computation of combined minimum taxable income base

Adjustments (see instructions)

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

Tax preference items (see instructions)

52 Depletion		
53 Appreciated property charitable deduction		
54 Intangible drilling costs		

Computation of combined business allocation percentage for aviation corporations, except certain foreign airlines

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

Computation of combined business allocation percentage

Average value of property: (see instructions)

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

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	

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

Name	Employer identification number	
	Subsidiary	Subsidiary
	EIN	EIN

Computation of combined business allocation percentage (continued)

Receipts in the regular course of business from:

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

Payroll:

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

Computation of combined business allocation percentage for trucking and railroad corporations (use the combined totals when dividing)

161 New York revenue miles		
162 Total revenue miles		

Combined alternative business allocation percentage for minimum taxable income base

Average value of property: (see instructions)

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

Receipts in the regular course of business from:

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

Payroll:

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

	Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
	EIN	EIN	EIN	EIN		
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	

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	

Name	Employer identification number	
	Subsidiary	Subsidiary
	EIN	EIN

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		
A Average value <i>(see instructions)</i>		
B Liabilities directly or indirectly attributable to investment capital <i>(see instructions)</i> ...		
C Net average value <i>(subtract line B from line A)</i>		
D Net average value allocated to New York State		
223 Section 2 - Corporate stock, stock rights, stock warrants, and stock options		
A Average value		
B Liabilities directly or indirectly attributable to investment capital		
C Net average value <i>(subtract line B from line A)</i>		
D Net average value allocated to New York State		
226 Cash (optional)		

Computation of combined investment income for allocation *(see instructions for information for lines 228 through 238)*

228 Interest income from investment capital listed on line 222 Section 1 <i>(see instructions)</i>		
229 Interest income from bank accounts		
230 All other interest income from investment capital		
231 Dividend income from investment capital		
232 Net capital gain (or loss) from investment capital		
233 Investment income other than interest, dividends, capital gains, or capital losses		
234 Total investment income <i>(add lines 228 through 233)</i>		
235 Interest deductions directly attributable to investment capital		
236 Non-interest deductions directly attributable to investment capital		
237 Interest deductions indirectly attributable to investment capital		
238 Non-interest deductions indirectly attributable to investment capital		

Computation of income from combined subsidiary capital *(see instructions for completing this section)*

242 Interest from combined subsidiary capital <i>(attach list)</i>		
243 Dividends from combined subsidiary capital <i>(attach list)</i>		
244 Capital gains from combined subsidiary capital <i>(see instructions; attach list)</i>		

Computation and allocation of combined subsidiary capital base *(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. Eliminate the value of subsidiaries included in the combined return on Form CT-3-A, column D, *Intercorporate eliminations*.

246 Average value		
247 Liabilities directly or indirectly attributable to subsidiary capital		
248 Net average value		
249 Net average value allocated to New York State		

	Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
	EIN	EIN	EIN	EIN		
222					222	
A					A	
B					B	
C					C	
D					D	
223					223	
A					A	
B					B	
C					C	
D					D	
226					226	

228					228	
229					229	
230					230	
231					231	
232					232	
233					233	
234					234	
235					235	
236					236	
237					237	
238					238	

242					242	
243					243	
244					244	

246					246	
247					247	
248					248	
249					249	