



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 Noninterest deductions directly attributable to subsidiary capital		
5a Interest deductions indirectly attributable to subsidiary capital		
5b Noninterest 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 Fifty percent 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; see instructions)

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

Please note that for purposes of all combined returns and attachments, the corporation responsible for filing Form CT-3-A is designated the *parent*. 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, *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 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. 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

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.	

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.	
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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
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Subsidiary	Subsidiary
EIN	EIN

Computation of combined investment capital and investment allocation percentage *(see instructions)*

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)*

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 Noninterest deductions directly attributable to investment capital		
237 Interest deductions indirectly attributable to investment capital		
238 Noninterest deductions indirectly attributable to investment capital		

Computation of income from combined subsidiary capital *(see instructions)*

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)* 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.	