



CT-3-A/C

New York State Department of Taxation and Finance

Report by a Corporation Included in a Combined Franchise Tax Return

Tax Law — Article 9-A

All filers must enter tax period:

Final return

beginning

ending

Employer identification number	File number	Business telephone number ()		
Legal name of corporation			Trade name/DBA	
Mailing name (if different from legal name above) c/o			State or country of incorporation	Date received (for Tax Department use only)
Number and street or PO box			Date of incorporation	
City	State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (from federal return)	If address/phone above is new, mark an X in the box <input type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in Form CT-1.		Audit (for Tax Department use only)
Principal business activity				

Combined parent's corporation legal name	Combined parent's employer identification number
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Metropolitan transportation business tax (MTA surcharge) — During the tax year, did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (mark an X in the appropriate box) Yes No

If you are a real estate investment trust (REIT) or regulated investment company (RIC), mark an X in the box (see instructions).....

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box.....

If you are an overcapitalized captive insurance company, mark an X in the box

Fixed dollar minimum tax (see instructions)

1a New York receipts (see instructions)	1a.	
1b Fixed dollar minimum tax (only for the corporation filing this form)	1b.	

2 Corporations organized outside New York State must complete the following for capital stock issued and outstanding:

Number of par shares	Value \$	Number of no-par shares	Value \$
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Composition of prepayments (see instructions)

	Franchise tax		MTA surcharge	
	Date paid	Amount	Date paid	Amount
3 Mandatory first installment	3.		3.	
4a Second installment from Form CT-400...	4a.		4a.	
4b Third installment from Form CT-400.....	4b.		4b.	
4c Fourth installment from Form CT-400...	4c.		4c.	
5 Payment with extension request	5.		5.	
6 Credit from prior years (see instructions)	6.		6.	
7 Add amount columns (enter here and include on Form CT-3-A, line 107)	7.		7.	

Third - party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person			Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)		Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this report	Address	City	State ZIP code
	E-mail address of individual preparing this report		Preparer's NYTPRIN	Date

Attach this report to the parent corporation's Form CT-3-A.

Filing requirements — Form CT-3-A/C is an individual certification that must be filed by each member of the New York State combined group **except**:

- A. the taxpayer that is designated as the parent corporation (the corporation responsible for filing Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*); **and**
- B. a foreign corporation that is not taxable in New York State.

Form CT-3-A/C must be filed annually and must be attached to the parent corporation's Form CT-3-A.

Reporting period — Use this tax return for calendar year 2010 and fiscal years that begin in 2010 and end in 2011.

You can also use the 2010 return if:

- you have a tax year of less than 12 months that begins and ends in 2011, **and**
- the 2011 return is not yet available at the time you are required to file the return.

In this case you must show your 2011 tax year on the 2010 return and take into account any tax law changes that are effective for tax years beginning after December 31, 2010.

All filers must complete the beginning and ending tax year boxes in the upper right corner on page 1 of the form.

Filing your final return — Mark an **X** in the *Final return* box on Form CT-3-A/C if the subsidiary corporation is a:

- domestic corporation that ceased doing business, employing capital, or owning or leasing property in New York State during the tax year and wishes to dissolve; or
- foreign corporation that is no longer subject to the franchise tax in New York State.

Do not mark an **X** in the *Final return* box if you are only changing the type of return that you file (for example, from Form CT-3 to CT-3-S, or from Form CT-3 to CT-32).

Do not mark an **X** in the *Final return* box in the case of a merger or consolidation.

Note: A foreign corporation, authorized to do business in New York State but disclaiming tax liability, that wishes to continue to be authorized must file Form CT-245, *Maintenance Fee and Activities Return for a Foreign Corporation Disclaiming Tax Liability*.

For information on voluntary dissolution and surrender of authority, see Forms TR-125, *Instructions for Voluntary Dissolution of New York State Business Corporation*, and TR-199, *Surrender of Authority-Foreign Corporation*, on our Web site at www.nystax.gov.

If you are a real estate investment trust (REIT) as defined in Internal Revenue Code (IRC) section 856 that is subject to federal income tax under IRC section 857, or a regulated investment company (RIC) as defined in IRC section 851 that is subject to federal income tax under IRC section 852, mark an **X** in the box.

Fixed dollar minimum tax — **Lines 1a and 1b** — Each corporation (except those mentioned in A and B above) must compute its own fixed dollar minimum tax on this form. Enter your New York receipts on line 1a. For a definition of New York receipts, see Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B*, line 74a. Enter the applicable fixed dollar minimum tax on line 1b of this form.

To avoid an erroneous assessment or a delay of your refund, you **must** enter an amount on line 1a. If you do not have New York receipts, enter **0** on line 1a.

Do not pay the tax with this form. Enter the fixed dollar minimum tax on line 1b of this form and also include it on Form CT-3-A, line 83a or line 83b, whichever is applicable.

The fixed dollar minimum tax is computed as follows:

For a corporation with New York receipts of:	The fixed dollar minimum tax equals
Not more than \$100,000	\$ 25*
More than \$100,000 but not over \$250,000	\$ 75*
More than \$250,000 but not over \$500,000	\$ 175*
More than \$500,000 but not over \$1,000,000	\$ 500
More than \$1,000,000 but not over \$5,000,000	\$1,500
More than \$5,000,000 but not over \$25,000,000	\$3,500
Over \$25,000,000	\$5,000

* Foreign authorized corporations: If the total of your tax (including tax imposed under Article 9) and MTA surcharge is less than \$300, you must increase your payment accordingly to satisfy the \$300 maintenance fee requirement.

Short periods — Fixed dollar minimum tax and maintenance fee

Compute the New York receipts for short periods (tax periods of less than 12 months) by dividing the amount of New York receipts by the number of months in the short period and multiplying the result by 12.

The fixed dollar minimum tax and maintenance fee may be reduced for short periods as follows:

Period	Reduction
Not more than 6 months	50%
More than 6 months but not more than 9 months	25%
More than 9 months	None

Composition of prepayments

Complete this schedule only if the corporation filing this Form CT-3-A/C made separate payments or has separate credits.

Lines 3 through 7 — Enter the member's prepayments to be credited and included in Form CT-3-A and Form CT-3M/4M, *General Business Corporation MTA Surcharge Return*. If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information.

Line 6 — Include franchise tax payments credited from prior years in the *Franchise tax* column, and MTA surcharge payments credited from prior years in the *MTA surcharge* column.

Line 7 — The total of the *Franchise tax* column will be included on line 107 of Form CT-3-A. The total of the *MTA surcharge* column will be included on line 51 of Form CT-3M/4M, filed by the parent.

Signature

The return must be certified by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer authorized by the taxpayer corporation.

The return of an association, publicly traded partnership, or business conducted by a trustee or trustees must be signed by a person authorized to act for the association, publicly traded partnership, or business.

If an outside individual or firm prepared the return, all applicable entries in the paid preparer section must be completed, including identification numbers. Failure to sign the return will delay the processing of any refunds and may result in penalties. (For more information on paid preparer identification numbers, see *Changes for 2010* in Form CT-1.)

Need help? and Privacy notification

See Form CT-1, *Supplement to Corporation Tax Instructions*.