



Instructions for Forms CT-225-A and CT-225-A/B

New York State Modifications (for filers of combined franchise tax returns)

Tax Law – Articles 9-A and 33

CT-225-A-I

All citations are to New York State Tax Law sections unless specifically noted otherwise.

General information

Who must file this form

You must complete Form CT-225-A, *New York State Modifications*, and submit it with Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*, or Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*, to report certain New York additions to, and certain New York subtractions from, federal taxable income (FTI) that are entered on:

- Form CT-3-A, Part 3, lines 2 and 4
- Form CT-33-A, lines 74 and 83

A combined group with more than one group member, other than the group designated agent (Article 9-A) or parent (Article 33), must also file Form CT-225-A/B, *Group Member's Detail Spreadsheet*, which is a breakdown, by member, of certain additions and subtractions claimed by each member. A combined group with only one member, other than the designated agent or parent, enters the member's information on Form CT-225-A, column B, and does not file Form CT-225-A/B.

Corporations not filing as a member of a combined group under Tax Law Articles 9-A or 33 must file Form CT-225, *New York State Modifications*, instead of Form CT-225-A.

General instructions

Form CT-225-A is used to inform the Tax Department which additions to and subtractions from FTI a New York C corporation that is a member of a combined group is reporting, where such additions and subtractions do not have a specific reporting line on Form CT-3-A or CT-33-A. The addition and subtraction modifications are reported on this form using numbers assigned to each modification. Schedule A is used to report additions and Schedule B is used to report subtractions. See *New York State addition and subtraction modifications*. In either Schedule A or B, **Part 1**, use the modification number with the prefix of A or S to report modifications generated by the entity filing this Form CT-225-A. In either Schedule A or B, **Part 2**, use the modification number with the prefix of EA or ES to report that the filer's share of these modifications flow through to the entity filing this Form CT-225-A from a partnership, estate, or trust.

You may have the same modification number listed in both Parts 1 and 2 of either Schedule A or B. For example, a corporation uses addition modification number A-212 in Schedule A, Part 1, for the environmental remediation insurance premium it deducted in computing FTI and for which it is taking a New York State tax credit. Then, the corporation also enters EA-212 in Schedule A, Part 2, for the amount of environmental remediation insurance premiums a partnership in which the corporation is a partner has deducted in computing partnership income federally, when the partnership is allowed a New York State tax credit for those premiums and a share of the credit flowed through to the corporation.

Note: A corporation that is a qualified entity, or a corporate partner of a qualified entity, in an innovation hot spot must

transfer the amount of income or gain attributable to the innovation hot spot(s) reported on Form CT-223, *Innovation Hot Spot Deduction*, to Form CT-225-A. Use subtraction modification number S/ES-216 (see S-216, *New York State innovation hot spot deduction*).

If you have more entries than there are lines in any part, submit a separate Form(s) CT-225-A listing the addition and/or subtraction modifications.

Line instructions for Form CT-225-A

Form CT-225-A provides a column A for the group designated agent (Article 9-A) or parent (Article 33) and a total group member column B for the other members of the group (if the combined group consists of more than one member, then the amounts in column B are obtained from Forms CT-225-A/B). Columns A and B are then added together, and the result is entered in column C. Enter in column D any intercorporate eliminations. Subtract column D from the subtotal in column C and enter the balance in column E.

Corporations

- Complete Schedule A, Part 1, to report certain New York State **additions** to FTI that did **not** flow through to you from a partnership, estate, or trust.
- Complete Schedule B, Part 1, to report certain New York State **subtractions** from FTI that did **not** flow through to you from a partnership, estate, or trust.

Corporate partners or beneficiaries

- Complete Schedule A, Part 2, to report your share of certain New York State **additions** to FTI from partnerships, estates, or trusts.
- Complete Schedule B, Part 2, to report your share of certain New York State **subtractions** from FTI from partnerships, estates, or trusts.

Corporate partners filing under Article 9-A: The amount of certain New York State additions and/or subtractions to enter from each partnership should be reported to you by the partnership on Form IT-204-CP, *New York Corporate Partner's Schedule K-1*.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust

Lines 1a through 1p – See *New York State additions* for the addition modification number(s) and a description of the amount to be added back.

Part 2 – Corporations' share of certain additions to FTI that flow through from partnerships, estates, or trusts

Lines 3a through 3p – See *New York State additions* for the addition modification number(s) and a description of the amount to be added back. If you are a partner or beneficiary in more than one partnership, estate, or trust, the amount to enter for a

specific addition is the total amount of that specific addition that flows through from **all** partnerships, estates, or trusts.

Line 5 – Transfer the amount from column E to Form CT-3-A, Part 3, line 2, or Form CT-33-A, line 74, column E.

Schedule B – Certain New York State subtractions from FTI

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust

Lines 6a through 6p – See *New York State subtractions* for the subtraction modification number(s) and a description of the amount to be subtracted.

Part 2 – Corporations' share of certain subtractions from FTI from partnerships, estates, or trusts

Lines 8a through 8p – See *New York State subtractions* for the subtraction modification number(s) and a description of the amount to be subtracted. If you are a partner or beneficiary in more than one partnership, estate, or trust, the amount to enter for a specific subtraction is the total amount of that specific subtraction that flows through from **all** partnerships, estates, or trusts.

Line 10 – Transfer the amount from column E to Form CT-3-A, Part 3, line 4, or Form CT-33-A, line 83, column E.

Line instructions for Form CT-225-A/B

Corporations

- Complete Schedule A, Part 1, to report certain New York State **additions** to FTI that did **not** flow through to a group member from a partnership, estate, or trust.
- Complete Schedule B, Part 1, to report certain New York State **subtractions** from FTI that did **not** flow through to a group member from a partnership, estate, or trust.

Corporate partners and beneficiaries

- Complete Schedule A, Part 2, to report a group member's share of certain New York State **additions** to FTI from **all** partnerships, estates, or trusts.
- Complete Schedule B, Part 2, to report a group member's share of certain New York State **subtractions** from FTI from **all** partnerships, estates, or trusts.

Corporate partners filing under Article 9-A: The amount of certain New York State additions and/or subtractions to enter from each partnership should be reported to you by the partnership on Form IT-204-CP.

On this form, each group member included in a combined return provides a breakdown of the amounts reported for that member as certain additions or subtractions to FTI. Each member must complete its own Form CT-225-A/B.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust

Lines 1a through 1p – See *New York State additions* for the addition modification number(s) and a description of the amount to be added back.

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary

Lines 1a through 1p – See *New York State additions* for the addition modification number(s) and a description of the amount to be added back. If you are a partner or beneficiary in more than one partnership, estate, or trust, the amount to enter for a specific addition is the total amount of that specific addition that flows through from **all** partnerships, estates, or trusts.

Line 2 – Article 33 filers: Transfer the amount from this line to this member's column on Form CT-33-A/B, line 74.

Schedule B – Certain New York State subtractions from FTI

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust

Lines 3a through 3p – See *New York State subtractions* for the subtraction modification number(s) and a description of the amount to be subtracted.

Part 2 – Share of certain subtractions from FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary

Lines 3a through 3p – See *New York State subtractions* for the subtraction modification number(s) and a description of the amount to be subtracted. If you are a partner or beneficiary in more than one partnership, estate, or trust, the amount to enter for a specific subtraction is the total amount of that specific subtraction that flows through from **all** partnerships, estates, or trusts.

Line 4 – Article 33 filers: Transfer the amount from this line to this member's column on Form CT-33-A/B, line 83.

New York State addition and subtraction modifications

New York State additions

A-105 Federal deduction for special additional mortgage recording tax – You must include the amount claimed as a New York State tax credit that was also deducted when computing FTI. (§§208.9(b)(4-a) and 1503(b)(2)(E))

A-106 Special additional mortgage recording tax basis adjustment – The gain or loss on the sale of real property on which the special additional mortgage recording tax credit was claimed that is included in the computation of federal income must be increased in the case of a gain, or decreased in the case of a loss, when any portion of the credit was not reflected in the computation of the federal gain or loss. (§§208.9(b)(4-a) and 1503(b)(2)(F))

A-110 Qualified emerging technology investment (QETI) If you elected to defer the gain from the sale of QETI, then you must add to FTI the amount previously deferred when the reinvestment in the New York qualified emerging technology company (QETC) that qualified you for that deferral is sold (§§208.9(m) and 1503(b)(13)). Also see S-115.

A-203 Safe harbor lease (CT-3-A filers only) – You must include any amount you claimed as a deduction in computing FTI solely as a result of an election made under Internal Revenue Code (IRC) section 168(f)(8) as it was in effect on December 31, 1983 (§208.9(b)(8)). Also see A-204, S-208, and S-209.

A-204 Safe harbor lease (CT-3-A filers only) – You must include any amount you would have been required to include in the computation of your FTI if you had not made the election

permitted under IRC section 168(f)(8) as it was in effect on December 31, 1983 (§208.9(b)(9)). Also see A-203, S-208, and S-209.

A-207 Federal deduction for farmers' school taxes (*CT-3-A filers only*) – You must include the amount of real property taxes paid on qualified agricultural property and deducted in determining FTI, to the extent of the amount of the credit allowed under §210-B.11. (§208.9(b)(15))

A-208 Federal IRC section 179 deduction for a sport utility vehicle (SUV) (*CT-3-A filers only*) – If you are not an eligible farmer, you are required to add back the amount of the deduction claimed in computing federal income. (§208.9(b)(16))

A-211 Royalty payment(s) – You must include royalty payments directly or indirectly paid, accrued, or incurred in connection with one or more direct or indirect transactions with one or more related members during the tax year to the extent deductible in calculating FTI. Exceptions to this addback apply. (§§208.9(o) and 1503(b)(14))

For more information on the exceptions see TSB-M-13(6)C, *Summary of Budget Bill Corporation Tax Changes Enacted in 2013 - Effective for Tax Years 2013 and After*. If you file Form CT-33-A and believe you do not have to make this addback as a result of one of the exceptions, attach a statement to your return explaining how you meet each requirement for the exception, and indicate the amount of royalty payments excluded.

A-212 Federal deduction for environmental remediation insurance premiums – You must include the amount of premiums paid for environmental remediation insurance and deducted in determining federal income, to the extent of the amount of the credit allowed under §23. (§§208.9(b)(18) and 1503(b)(2)(N-1))

A-213 IRC section 199 deduction – Include the amount of the deduction for domestic production activities from your federal return that is required to be added back under §208.9(b)(19) or §1503(b)(2)(U).

A-214 Federal deduction for the metropolitan commuter transportation mobility tax (MCTMT) under Tax Law Article 23 (*CT-33-A filers only*) – If you claimed a federal deduction for the MCTMT, then you must enter the amount deducted in determining federal income. (§1503(b)(2)(V))

A-216 Federal deduction for real property taxes of manufacturers (*CT-3-A filers only*) – If you claimed any federal deduction for real property taxes and you also claimed the manufacturer's real property tax credit, Form CT-641, *Manufacturer's Real Property Tax Credit*, then enter the amount of the federal deduction for real property taxes used as the basis of the calculation of such credit. (§208.9(b)(21))

A-217 Federal deduction for Tax Law section 186-e tax passed through to a START-UP NY business (*CT-3-A filers only*) – If you claimed any federal deduction for the New York State excise tax on telecommunication services that flow through to you by your telecommunication provider, and you also claimed the START-UP NY telecommunication services excise tax credit on Form CT-640, *START-UP NY Telecommunication Services Excise Tax Credit*, then enter the amount of the federal deduction for excise taxes of telecommunication services used as the basis of the calculation of such credit. (§208.9(b)(20-a))

A-502 Addback pursuant to §§208.9(c-2) and 208.9(c-3) (*CT-3-A filers only*) – Qualified public utility corporations, qualified power producers, and qualified pipeline corporations, see the instructions for Form CT-224, *Public Utility, Power Producer, and Pipeline Adjustments*.

A-504 Interest on federal, state, municipal, and other obligations not included in FTI (*only CT-3-A filers that are not alien corporations; alien corporations see A-508*) – Include all interest received or accrued from federal, state, municipal, and other obligations that was exempt from federal income tax and is, therefore, not included in FTI. You may deduct from this amount any expenses attributable to that interest but denied deductibility under IRC section 265. (§208.9(b)(2))

A-505 Certain taxes deducted on your federal return (*CT-3-A filers only*) – Include all amounts deducted on your federal return for New York State taxes imposed under Articles 9 (§§183, 183-a, 184, 184-A), 9-A, 23, and former Article 32. This includes the MTA surcharge. However, do **not** include New York City taxes. Include the amount deducted for taxes paid or accrued to the United States or any of its possessions, territories or commonwealths, other U.S. states or their political subdivisions, and the District of Columbia if the tax or taxes are on or are measured by profits or income, or include profits or income as a measure of tax, including taxes expressly in lieu of the foregoing. (§§208.9(b)(3), 208.9(b)(3-a), 208.9(b)(4), and 208.9(b)(20))

A-506 Federal treaty obligations (*only CT-3-A filers that are alien corporations*) – If under any provision of the IRC you are not treated as a *domestic corporation* as defined in IRC section 7701, enter any income exempt from FTI under any treaty obligation of the United States, but only if such income would be treated as effectively connected in absence of such exemption, provided that such treaty obligation does not preclude the taxation of such income by a state. Attach a statement to your return providing each amount, and a brief description of what the amount represents, that is included in the total addback amount being reported. (§208.9(b)(1)(ii)). Also see S-509.

A-507 Federal depreciation from Form CT-399, if applicable (*CT-3-A filers only*) – You must use this modification if:

- The corporation claims the federal ACRS/MACRS deduction for property placed in service either **in or outside** New York State after 1980 in tax periods beginning before 1985; or
- The corporation claims the federal ACRS/MACRS deduction for property placed in service **outside** New York State in tax periods beginning after 1984 and before tax periods beginning in 1994, and the corporation made the election to continue using the IRC section 167 depreciation deduction for the property; or
- The corporation claims a 30%/50%/100% federal special depreciation deduction under IRC section 168(k) for qualified property (excluding qualified resurgence zone property described in §208.9(q) or qualified New York liberty zone property described in IRC section 1400L(b)(2)) placed in service on or after June 1, 2003, in tax years beginning after December 31, 2002; or
- The corporation disposes this year of either ACRS/MACRS property, or property for which you claimed a 30%/50%/100% federal special depreciation deduction, and the New York depreciation modifications applied to the property in any prior years.

Include the amount of federal deduction that must be added back to FTI from Form CT-399, line 3, column E; or if you have disposed of property this year, use the amount from Form CT-399, line 10, column A. (§§208.9(b)(10), 208.9(b)(11), 208.9(b)(17), and 208.9(p))

A-508 Income from dividends or interest on any kind of stock, securities, or indebtedness (*only CT-3-A filers that are alien corporations*) – If under any provision of the IRC you are not treated as a *domestic corporation* as defined in IRC section 7701, enter any part of any income from dividends or interest on any kind of stock, securities, or indebtedness, but only if such income is treated as effectively connected with the conduct of a trade or business in the United States under IRC section 864. (§§208.9(b)(1)(i) and 208.9(b)(1)(iii))

A-601 IRC section 847(1) (*CT-33-A filers only*) – Include the amount deducted from federal gross income on federal Form 1120-PC as a result of IRC section 847(1). (§1503(b)(2)(S))

A-602 Unearned premiums (*CT-33-A filers only*) – Include the amount of unearned premiums on outstanding business at the end of the preceding tax year excluded from premiums earned as a result of IRC sections 832(b)(4)(B), 832(b)(7)(B)(i), and 832(b)(8)(A)(i). (§§1503(b)(2)(O), 1503(b)(2)(P), and 1503(b)(2)(Q))

A-603 Discounted unpaid losses (*CT-33-A filers only*) Include the difference between the amount of discounted unpaid losses at the end of the preceding tax year used in the computation of losses incurred as a result of IRC section 832(b)(5)(A), and the amount of unpaid losses at the end of the preceding tax year that would have been used in such computation if such losses were not discounted for federal income tax purposes. Provide a copy of the loss reserves discount summary schedule used to compute discounted unpaid losses from federal Form 1120-PC, *U.S. Property and Casualty Insurance Company Income Tax Return*, and a copy of Schedule P, *Analysis of Losses and Loss Expenses, Part 1, Summary*, from the prior year's *Annual Statement*. (§1503(b)(2)(R))

New York State subtractions

S-111 Distributions made to victims or targets of Nazi persecution – Include the amount received (including accumulated interest) from an eligible settlement fund, or from an eligible grantor trust established for the benefit of these victims or targets, if included in your FTI. Do not include amounts received from assets acquired with such assets or with the proceeds from the sale. (§13)

S-115 Qualified emerging technology investment (QETI) You may defer the gain on the sale of QETI that are: 1) held for more than 36 months, and 2) rolled over into the purchase of a QETI within 365 days. A replacement QETI must be purchased within the 365-day period beginning on the date of sale. Gain is not deferred and must be recognized to the extent that the amount realized on the sale of the original QETI exceeds the cost of a replacement QETI. The gain deferral applies to any QETI sold on or after March 12, 1998, that meets the holding period criteria. You must add back the gain deferred in the year the replacement QETI is sold.

If you elect the gain deferral, deduct from FTI the amount of the gain deferral (to the extent the gain is included in FTI). If purchase of the replacement QETI within the 365-day period occurs in the same tax year as the sale of the original QETI, or in the following tax year and before the date the corporation's franchise tax return is filed, take the deduction on that return. If purchase of the replacement QETI within the 365-day period occurs in the following tax year and on or after the date the corporation's franchise tax return is filed, you must file an amended return to claim the deduction. (§§208.9(a)(14) and 1503(b)(1)(Q))

For more information, see TSB-M-98(7)C, *1998 Summary of Corporation Tax Legislative Changes*, pages 5 and 6.

S-205 Wage and salary expenses allowed as federal credits but not as federal expenses – Include the amount of wages disallowed under IRC section 280C in the computation of your FTI because you claimed a federal credit. Attach a copy of the appropriate federal credit form. (§§208.9(a)(7) and 1503(b)(1)(D))

S-208 Safe harbor lease (*CT-3-A filers only*) – Include all amounts included in your FTI solely as a result of an election made under IRC section 168(f)(8) as it was in effect on December 31, 1983. Leases for qualified mass-commuting vehicles as defined in IRC section 103(b)(9) are exempt from this adjustment (§208.9(a)(9)). Also see S-209, A-203, and A-204.

S-209 Safe harbor lease (*CT-3-A filers only*) – Include all amounts you could have excluded from FTI if you had not made the election provided for in IRC section 168(f)(8) as it was in effect on December 31, 1983. Leases for qualified mass-commuting vehicles as defined in IRC section 103(b)(9) are exempt from this adjustment (§208.9(a)(10)). Also see S-208, A-203, and A-204.

S-212 Federal IRC section 179 deduction recapture for a sport utility vehicle (SUV) (*CT-3-A filers only*) – If you are not an eligible farmer that previously claimed an IRC section 179 deduction with respect to an SUV, you must include the amount of that deduction that was recaptured in computing federal income. (§208.9(a)(16))

S-215 Refund of certain business tax credits – Include the amount of refund of certain New York State business tax credits required to be included in FTI. For more information regarding the credits that are eligible for the subtraction, see TSB-M-10(9)C, (15)I, *New York State Tax Treatment of the Qualified Empire Zone Enterprise (QEZE) Credit for Real Property Taxes*.

S-216 New York State innovation hot spot deduction (*CT-3-A filers only*) – Include any income or gain attributable to the innovation hot spot (as reported on Form CT-223, *Innovation Hot Spot Deduction*, column G). A taxpayer who claims this benefit is no longer eligible for any other New York State exemption, deduction, credit, or refund under the Tax Law to the extent that such exemption, deduction, credit, or refund is attributable to the business operations of a tenant in, or as part of, the New York State innovation hot spot. Claiming this subtraction represents an irrevocable election. (§208.9(a)(18))

S-501 Taxable refunds or credits of certain taxes – Include any refund or credit of a tax that was previously added back on:

- Form CT-3-A, line 6 (for years prior to 2015) or Form CT-225-A (see A-505), **other than** taxes paid or accrued to the United States or any of its possessions, territories or commonwealths, other U.S. states or their political subdivisions, and the District of Columbia; or
- Form CT-33-A, line 70 or 74

that is now being properly included as income for federal income tax purposes, and for which no exclusion or deduction was allowed in determining the taxpayer's ENI for any prior year.

Do not include on this line any refund or credit of tax that was used to offset an addition of tax on Form CT-3-A, CT-225-A, or CT-33-A. **Do not** include any refund or credit of New York City taxes. (§§208.9(a)(5) and 1503(b)(1)(C))

S-503 Deductions pursuant to §§208.9(c-2) and 208.9(c-3) (*CT-3-A filers only*) – Qualified public utility corporations, qualified power producers, and qualified pipeline corporations see the instructions for Form CT-224.

S-504 Receipts from the operation of school buses (*CT-3-A filers only*) – Include all receipts from the transportation of pupils, teachers, and others acting in a supervisory capacity to and from school or school activities, minus any deductions allowed in computing FTI that are directly or indirectly attributable to those receipts. (§208.9(a)(4))

S-507 Allowable New York State depreciation from Form CT-399, if applicable (*CT-3-A filers only*) – You must use this modification if:

- The corporation claims the federal ACRS/MACRS deduction for property placed in service either **in or outside** New York State after 1980 in tax periods beginning before 1985; or
- The corporation claims the federal ACRS/MACRS deduction for property placed in service **outside** New York State in tax periods beginning after 1984 and before tax periods beginning in 1994, and the corporation made the election to continue using the IRC section 167 depreciation deduction for the property; or
- The corporation claims a 30%/50%/100% federal special depreciation deduction under IRC section 168(k) for qualified property (excluding qualified resurgence zone property described in §208.9(q) or qualified New York liberty zone property described in IRC section 1400L(b)(2)) placed in service on or after June 1, 2003, in tax years beginning after December 31, 2002; or
- The corporation disposes this year of either ACRS/MACRS property, or property for which you claimed a 30%/50%/100% federal special depreciation deduction, and the New York depreciation modifications applied to the property in any prior years.

Include the amount from Form CT-399, line 3, column I; or if you have disposed of property this year, use the amount from Form CT-399, line 10, column B. (§§208.9(a)(11), 208.9(a)(12), 208.9(a)(17), and 208.9(p))

S-508 Amounts treated as IRC section 78 dividends (*CT-3-A filers only*) – §208.9(a)(6)

S-509 Expenses related to federal treaty obligations (*only CT-3-A filers that are alien corporations*) – If under any provision of the IRC, you are not treated as a *domestic corporation* as defined in IRC section 7701, enter any expenses attributable to income that is not included in FTI due to a federal tax treaty. Also see A-506.

S-601 Unearned premiums (*CT-33-A filers only*) – Include the amount of unearned premiums on outstanding business at the end of the tax year included in premiums earned as a result of IRC sections 832(b)(4)(B), 832(b)(7)(B)(i), and 832(b)(8)(A)(i). (§§1503(b)(1)(J), 1503(b)(1)(K) and 1503(b)(1)(L))

S-602 Discounted unpaid losses (*CT-33-A filers only*) Include the difference between the amount of discounted unpaid losses at the end of the tax year used in the computation of losses incurred as a result of IRC section 832(b)(5)(A), and the amount of unpaid losses at the end of the tax year that would have been used in such computation if such losses were not discounted for federal income tax purposes. Provide a copy of the loss reserves discount summary schedule used to compute discounted unpaid losses from federal Form 1120-PC, and a copy of *Schedule P, Analysis of Losses and Loss Adjustment Expenses, Part 1, Summary*, from the current year's *Annual Statement*. (§1503(b)(1)(N))

S-603 IRC sections 847(5) and 847(6) (*CT-33-A filers only*) Include the amount included in federal gross income as a result of IRC sections 847(5) and 847(6). (§1503(b)(1)(P))

S-604 IRC section 832(b)(5)(B) (*CT-33-A filers only*) – Include the amount by which losses incurred were reduced as a result of IRC section 832(b)(5)(B). (§1503(b)(1)(O))

Need help? and Privacy notification

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