CT-3-A

2013

New York State Department of Taxation and Finance

General Business Corporation Combined Franchise Tax Return

Tax Law — Article 9-A

Final return ☐ **Amended return** ☐

All filers must enter tax period: beginning ☐ ending ☐

Employer identification number (EIN)	File number	Business telephone number	If you have any subsidiaries incorporated outside NYS, mark an **X** in the box ☐	If you claim an overpayment, mark an **X** in the box ☐
		( )		

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 **NYS Pub 910**)*

If address/phone above is new, mark an **X** in the box ☐

NYS principal business activity

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1

Audit (for Tax Department use only)

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 (MCTD)? If *Yes,* the parent must file Form CT-3M/4M *(see instructions)* ..... Yes ☐ No ☐

A. Pay amount shown on line 94. Make payable to: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)* **A** Payment enclosed

B. Combined issuer's allocation percentage *(from line 41)* ..... **B** %

C. If any member of the combined group is the parent of a QSSS, mark an **X** in the box and attach Form CT-60-QSSS ..... ☐

D. Federal return filed *(mark an **X** in one; see instructions):* **Attach a complete copy of your federal return.**
Form 1120 ☐ Consolidated basis ☐ Other: ☐ _____

E. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site *(see instructions)*.

F. If any member in the combined group is a captive real estate investment trust (REIT) or captive regulated investment company (RIC), mark an **X** in the box *(see instructions)* ..... ☐

G. If any member in the combined group is an overcapitalized captive insurance company, mark an **X** in the box ..... ☐

H. If you marked the *Consolidated basis* box in line D above, complete the following:

1. Number of corporations included in the federal consolidated group ..... ☐
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD) .... ☐
3. Total consolidated FTI before the NOLD of corporations that are included in the federal consolidated return but that are not included in a combined return for New York State tax..... ☐
4. Total FTI before the NOLD of corporations that are **not** included in the federal consolidated return but that are included in a combined return for New York State tax ..... ☐
5. If substantially all of the voting stock of this corporation is owned or controlled, directly or indirectly, by another corporation, give the name and EIN of that corporation below.

Legal name of corporation ☐ EIN ☐

I. Do any members of the combined group have an interest in any partnerships? (*mark an **X** in the appropriate box*).. Yes ☐ No ☐
If *Yes,* enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.

J. Did you include any disregarded entities in this return? *(mark an **X** in the appropriate box)*..... Yes ☐ No ☐
If *Yes,* enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.

K. If only one subsidiary is included in this return, provide the name and EIN of that subsidiary below.

Legal name of corporation | EIN

434001130094

Legal name of corporation	EIN

Computation of combined entire net income (ENI) base

1	Federal taxable income before net operating loss (NOL) and special deductions *(see instructions; include disallowed dividends paid deduction:* ●)	**1**
2	Interest on federal, state, municipal, and other obligations not included on line 1 *(see instructions)*	**2**
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock *(see instructions)*	**3**
4a	**Interest** deductions **directly** attributable to subsidiary capital *(see instructions)*	**4a**
4b	**Noninterest** deductions **directly** attributable to subsidiary capital *(see instructions)*	**4b**
5a	**Interest** deductions **indirectly** attributable to subsidiary capital *(see instructions)*	**5a**
5b	**Noninterest** deductions **indirectly** attributable to subsidiary capital *(see instructions)*	**5b**
6	New York State and other state and local taxes deducted on your federal return *(see instructions)*	**6**
7	Federal depreciation deduction from Form CT-399, if applicable *(see instructions)*	**7**
8	Other additions *(see instructions)* ● IRC section 199 deduction:	**8**
9	Add lines 1 through 8, column E	**9**
10	Income from subsidiary capital *(from line 219)*	**10**
11	Fifty percent of dividends from nonsubsidiary corporations *(see instructions)*	**11**
12	Foreign dividends gross-up not included on lines 10 and 11 *(see instructions)*	**12**
13	Combined New York net operating loss deduction (NOLD) *(attach federal and NYS computations; see instructions)*	**13**
14	Allowable New York depreciation from Form CT-399, if applicable *(see instructions)*	**14**
15	Other subtractions *(see instructions)* S-10 ●	**15**
16	Total subtractions *(add lines 10 through 15, column E)*	**16**
17	Combined ENI *(subtract line 16 from line 9; enter here and on line 42)*	**17**
18	Combined investment income before allocation *(see instructions)*	**18**
19	Combined business income before allocation *(subtract line 18, column E, from line 17, column E)*	**19**
20	Allocated combined investment income *(multiply line 18 by* ● % *from line 199)*	**20**
21	Allocated combined business income *(multiply line 19 by* ● % *from line 128, 160, or 163; see instructions)*	**21**
22	Total combined allocated income *(add lines 20 and 21)*	**22**
23	Optional depreciation adjustments *(see instructions)*	**23**
24	Combined ENI base *(line 22 plus or minus line 23, column E; see instructions)*	**24**
25	Combined ENI base tax *(see instructions; multiply line 24 by the appropriate tax rate from the* Tax rates schedule; *enter here and on line 72)*	**25**

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	**26**
27	Real property and marketable securities included on line 26	**27**
28	Subtract line 27 from line 26	**28**
29	Real property and marketable securities at fair market value *(see instructions)*	**29**
30	Adjusted total assets *(add lines 28 and 29)*	**30**
31	Total liabilities *(see instructions)*	**31**
32	Total combined capital *(subtract line 31, column E, from line 30, column E)*	**32**
33	Combined subsidiary capital from line 222, column E; if none, enter ***0***	**33**
34	Combined business and investment capital *(subtract line 33 from line 32)*	**34**
35	Combined investment capital from line 201, column E; if none, enter ***0***	**35**
36	Combined business capital *(subtract line 35 from line 34)*	**36**
37	Allocated combined investment capital *(multiply line 35 by* ● % *from line 199)*	**37**
38	Allocated combined business capital *(multiply line 36 by* ● % *from line 128, 160, or 163; see instructions)*	**38**
39	Combined capital base *(add lines 37 and 38)*	**39**
40	Combined capital base tax *(see instructions)*	**40**
41	Combined issuer's allocation percentage *(see instructions; enter here and on line B on page 1)*	**41**

	A Parent	B Total subsidiaries *(if only one subsidiary, also complete line K)*	C Subtotal *(column A + column B)*	D Intercorporate eliminations		E Combined total *(column C - column D)*
1					1	
2					2	
3					3	
4a					4a	
4b					4b	
5a					5a	
5b					5b	
6					6	
7					7	
8					8	
9					9	
10					10	
11					11	
12					12	
13					13	
14					14	
15					15	
16					16	
17					17	
18					18	
19					19	
20					20	
21					21	
22					22	
23					23	
24					24	
25					25	

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

Legal name of corporation	EIN

Computation of combined minimum taxable income (MTI) base *(see instructions)*

42	Combined ENI from line 17	**42**

Adjustments *(see instructions for lines 43 through 50)*

43	Depreciation of tangible property placed in service after 1986	**43**
44	Amortization of mining exploration and development costs paid or incurred after 1986	**44**
45	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)	**45**
46	Basis adjustments in determining gain or loss from sale or exchange of property	**46**
47	Long-term contracts entered into after February 28, 1986	**47**
48	Installment sales of certain property	**48**
49	Merchant marine capital construction funds	**49**
50	Passive activity loss (closely held and personal service corporations only)	**50**
51	Add lines 42 through 50, column E	**51**

Tax preference items

52	Depletion *(see instructions)*	**52**
53		**53**
54	Intangible drilling costs *(see instructions)*	**54**
55	Add lines 51 through 54, column E	**55**
56	Combined New York NOLD from line 13 *(see instructions)*	**56**
57	Total *(add lines 55 and 56)*	**57**
58	Combined alternative net operating loss deduction (ANOLD) *(see instructions)*	**58**
59	Combined MTI *(subtract line 58 from 57)*	**59**
60	Combined investment income before apportioned NOLD *(add line 18 and line 214; see instructions)*	**60**
61	Combined investment income not included in ENI but included in MTI *(see instructions)*	**61**
62	Combined investment income before apportioned ANOLD *(add lines 60 and 61)*	**62**
63	Apportioned combined New York ANOLD *(see instructions)*	**63**
64	Combined alternative investment income before allocation *(subtract line 63 from line 62; see instructions)*	**64**
65	Combined alternative business income before allocation *(subtract line 64 from line 59)*	**65**
66	Allocated combined alternative business income *(multiply line 65 by ____ % from line 128, line 163, or line 195)*	**66**
67	Allocated combined alternative investment income *(multiply line 64 by ____ % from line 199)*	**67**
68	Allocated combined MTI *(add lines 66 and 67)*	**68**
69	Optional depreciation adjustment from line 23, column E	**69**
70	Combined MTI base *(line 68 plus or minus line 69)*	**70**
71	Tax on combined MTI base *(multiply line 70 by the appropriate rate; see instructions)*	**71**

	A Parent	B Total subsidiaries *(if only one subsidiary, also complete line K)*	C Subtotal *(column A + column B)*	D Intercorporate eliminations		E Combined total *(column C - column D)*
42					42	
43					43	
44					44	
45					45	
46					46	
47					47	
48					48	
49					49	
50					50	
51					51	
52					52	
53						
54					54	
55					55	
56					56	
57					57	
58					58	
59					59	
60					60	
61					61	
62					62	
63					63	
64					64	
65					65	
66					66	
67					67	
68					68	
69					69	
70					70	
71					71	

Legal name of corporation	EIN

Computation of tax

72	Tax on combined ENI base from line 25	**72**	
73	Tax on combined capital base from line 40 *(see instructions)* (if new small business, mark an ***X*** in applicable box: first year ☐ second year ☐)	**73**	
	Fixed dollar minimum tax *(see instructions)*		
74a	New York receipts *(see instructions)* **74a**		
74b	Fixed dollar minimum tax *(for the corporation filing this form; see instructions)*	**74b**	
75	Amount from line 71, 72, 73, or 74b, whichever is greatest *(see instructions)*	**75**	
76	Combined subsidiary capital base tax from line 224	**76**	
77	Combined tax due before credits *(add lines 75 and 76)*	**77**	
78	Tax credits *(see instructions)*	**78**	
79	Balance *(subtract line 78 from line 77)*	**79**	
80	Amount from line 71 or line 74b, whichever is greater	**80**	
81	Combined franchise tax *(see instructions)*	**81**	
82	Number of subsidiaries: ☐ Number of taxable subsidiaries: ☐	**82**	
	See instructions before completing lines 83a and 83b		
83a	Sum of fixed dollar minimum (FDM) taxes from all subsidiaries with a FDM over $1,000	**83a**	
83b	Sum of FDM taxes from all subsidiaries with a FDM of $1,000 or less	**83b**	
84	Total combined tax due *(add lines 81, 83a, and 83b)*	**84**	
	First installment of estimated tax for next period:		
85a	If you filed a request for extension, enter amount from Form CT-5.3, line 5	**85a**	
85b	If you did not file Form CT-5.3 and the total of lines 81 and 83a 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	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ☐	**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**	
	Voluntary gifts/contributions *(see instructions)*:		
93a	Return a Gift to Wildlife **93a** 00		
93b	Breast Cancer Research & Education Fund **93b** 00		
93c	Prostate Cancer Research, Detection, and Education Fund **93c** 00		
93d	9/11 Memorial **93d** 00		
93e	Volunteer Firefighting & EMS Recruitment Fund **93e** 00		
93f	Amount for Veterans Remembrance **93f** 00		
94	Balance due *(if line 87 is less than the total of lines 86, 89, 90, 91, and 93a through 93f, enter the difference here. This is the amount due; enter the payment amount on line A on page 1)*	**94**	
95	Overpayment *(see instructions; if line 87 is more than the total of lines 86, 89, 90, 91, and 93a through 93f, enter the difference here. This is the amount overpaid)*	**95**	
96	Amount of overpayment to be credited to next period *(see instructions)*	**96**	
97	Balance of overpayment *(subtract line 96 from line 95; see instructions)*	**97**	
98	Amount of overpayment to be credited to Form CT-3M/4M *(see instructions)*	**98**	
99	Refund of overpayment *(subtract line 98 from line 97; see instructions)*	**99**	
100a	Refund of unused tax credits *(see instructions and attach appropriate forms)*	**100a**	
100b	Tax credits to be credited as an overpayment to next year's return *(see instructions and attach appropriate forms)*	**100b**	

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Summary of credits claimed on line 78 against current year's franchise tax *(see instructions for lines 78, 100a and 100b, 101a and 101b)*

CT-38		CT-248		CT-607		DTF-630					
CT-40		CT-249		CT-611		Servicing mortgages credit					
CT-41		CT-250		CT-611.1							
CT-43		CT-259		CT-612		Other credits					
CT-44		CT-261		CT-613							
CT-46		CT-501		CT-631							
CT-47		CT-502		CT-633							
CT-236		CT-601		CT-634							
CT-238		CT-601.1		CT-635							
CT-239		CT-602		CT-636							
CT-241		CT-603		CT-637							
CT-242		CT-604		DTF-621							
CT-243		CT-605		DTF-622							
CT-246		CT-606		DTF-624							

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

101a	Total credits listed above *(enter here and on line 78; attach appropriate form or statement for each credit claimed)*	**101a**	
101b	Total refund eligible tax credits *(see instructions; the amount of the credit claimed as a refund should be shown only on line 100a)* ●	**101b**	

Composition of prepayments included on line 87 *(see instructions)*			**Date paid**	**Amount**
102	Mandatory first installment of combined group	**102**		
103a	Second installment of combined group from Form CT-400	**103a**		
103b	Third installment of combined group from Form CT-400	**103b**		
103c	Fourth installment of combined group from Form CT-400	**103c**		
104	Payment with extension request, from Form CT-5.3, line 8	**104**		
105	Overpayment credited from prior years		**105**	
106	Overpayment credited from Form CT-3M/4M Period		**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 *(see instructions)* ●		**109**	

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, enter primary corporation name and EIN:

● Name ● EIN

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

● Name ● EIN

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

Number of par shares	Value $	Number of no-par shares	Value $

Interest paid to shareholders *(see instructions)*

114 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock *(mark an **X** in the appropriate box)*? If *Yes,* complete the following and mark an ***X*** in the appropriate box on line 115 *(if more than one, attach separate sheet)* ..... **114** Yes ● ☐ No ● ☐

Shareholder's name	Social security number or EIN

● Interest paid to shareholder	Total indebtedness to shareholder described above	● Total interest paid

115	Is there written evidence of the indebtedness?	**115**	Yes ● ☐ No ● ☐
116a	Is the combined group claiming small business taxpayer status for lower ENI tax rates?	**116a**	Yes ● ☐ No ● ☐
116b	If you marked *Yes* on line 116a, enter total capital contributions *(see instructions)* ●	**116b**	
117a	Is the combined group claiming qualified New York manufacturer status for lower capital base tax limitation? *(see instructions; mark an **X** in the appropriate box)*	**117a**	Yes ● ☐ No ☐
117b	Is the combined group claiming qualified New York manufacturer status for lower ENI tax rates? *(see instructions; mark an **X** in the appropriate box)*	**117b**	Yes ● ☐ No ☐
117c	Is the combined group claiming **eligible** qualified New York manufacturer status for lower tax rates? *(see instructions; mark an **X** in the appropriate box)*	**117c**	Yes ● ☐ No ☐

Legal name of corporation	EIN

Computation of combined business allocation percentage for aviation corporations *(see instructions; use the combined totals when dividing)*

118a	New York aircraft arrivals and departures (revenue flights only) *(see instructions)*	**118a**
118b	Adjusted New York aircraft arrivals and departures (revenue flights only) *(multiply line 118a by 60% (.60))*	**118b**
119	Total aircraft arrivals and departures (revenue flights only) *(see instructions)*	**119**
120	Combined New York aircraft arrivals and departures percentage *(divide line 118b, column E, by line 119, column E)*	**120**
121a	New York revenue tons handled *(see instructions)*	**121a**
121b	Adjusted New York revenue tons handled *(multiply line 121a by 60% (.60))*	**121b**
122	Total revenue tons handled *(see instructions)*	**122**
123	Combined New York revenue tons handled percentage *(divide line 121b, column E, by line 122, column E)*	**123**
124a	New York originating revenue *(see instructions)*	**124a**
124b	Adjusted New York originating revenue *(multiply line 124a by 60% (.60))*	**124b**
125	Total originating revenue *(see instructions)*	**125**
126	Combined New York originating revenue percentage *(divide line 124b, column E, by line 125, column E)*	**126**
127	Total combined New York percentages *(add lines 120, 123, and 126)*	**127**
128	Combined New York business allocation percentage *(divide line 127 by three)*	**128**

Computation of combined business allocation percentage *(use combined totals when dividing)*

Are the companies in the combined group qualified foreign air carriers, or principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier? *(see instructions)* .....Yes ● ☐ No ☐

If *No*, complete **only** lines 142 through 154 and enter on line 160 the receipts factor computed on line 154. The receipts factor is the business allocation percentage.

Average value of property *(see instructions)*	**129**	New York real estate owned	**129**
	130	Total real estate owned	**130**
	131	New York real estate rented	**131**
	132	Total real estate rented	**132**
	133	New York inventories owned	**133**
	134	Total inventories owned	**134**
	135	New York tangible personal property owned	**135**
	136	Total tangible personal property owned	**136**
	137	New York tangible personal property rented	**137**
	138	Total tangible personal property rented	**138**
	139	Total New York property *(add lines 129, 131, 133, 135, and 137)*	**139**
	140	Total property everywhere *(add lines 130, 132, 134, 136, and 138)*	**140**
	141	Combined New York State property factor *(divide line 139, column E, by line 140, column E)*	**141**
Receipts in the regular course of business from:			
	142	Sales of tangible personal property allocated to New York State *(see instructions)*	**142**
	143	Total sales of tangible personal property *(see instructions)*	**143**
	144	New York services performed *(see instructions)*	**144**
	145	Total services performed *(see instructions)*	**145**
	146	New York rentals of property *(see instructions)*	**146**
	147	Total rentals of property *(see instructions)*	**147**
	148	New York royalties *(see instructions)*	**148**
	149	Total royalties *(see instructions)*	**149**
	150	Other New York business receipts *(see instructions)*	**150**
	151	Total other business receipts *(see instructions)*	**151**
	152	Total New York receipts *(add lines 142, 144, 146, 148, and 150)*	**152**
	153	Total receipts everywhere *(add lines 143, 145, 147, 149, and 151)*	**153**
	154	Combined New York State receipts factor *(divide line 152, column E, by line 153, column E; see instructions)*	**154**
	155	Combined New York State additional receipts factor *(see instructions)*	**155**

(continued)

	A Parent	B Total subsidiaries *(if only one subsidiary, also complete line K)*	C Subtotal *(column A + column B)*	D Intercorporate eliminations		E Combined total *(column C - column D)*
118a					118a	
118b					118b	
119					119	
120					120	%
121a					121a	
121b					121b	
122					122	
123					123	%
124a					124a	
124b					124b	
125					125	
126					126	%
127					127	%
128					128	%

129					129	
130					130	
131					131	
132					132	
133					133	
134					134	
135					135	
136					136	
137					137	
138					138	
139					139	
140					140	
141					141	%
142					142	
143					143	
144					144	
145					145	
146					146	
147					147	
148					148	
149					149	
150					150	
151					151	
152					152	
153					153	
154					154	%
155					155	%

Legal name of corporation	EIN

Computation of combined business allocation percentage *(use combined totals when dividing) (continued)*

Payroll	**156**	New York wages and other compensation of employees except general executive officers *(see instructions)*	**156**
	157	Total wages and other compensation of employees except general executive officers *(see instructions)*	**157**
	158	Combined New York State payroll factor *(divide line 156, column E, by line 157, column E)*	**158**
	159	Total combined New York State factors *(add lines 141, 154, 155, and 158)*	**159**
	160	Combined business allocation percentage *(see instructions; enter here and in the boxes on line 21 and line 38)*	**160**

Computation of combined business allocation percentage for trucking and railroad corporations

(see instructions; use the combined totals when dividing)

	161	New York revenue miles	**161**
	162	Total revenue miles	**162**
	163	Combined New York business allocation percentage *(divide line 161, column E, by line 162, column E)*	**163**

Computation of combined alternative business allocation percentage for combined MTI base

(see instructions; use the combined totals when dividing)

If the companies in the combined group are **not** qualified foreign air carriers or principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, complete **only** lines 177 through 189 and enter on line 195 the receipts factor computed on line 189. The receipts factor is the alternative business allocation percentage.

Average value of property *(see instructions)*	**164**	New York real estate owned	**164**
	165	Total real estate owned	**165**
	166	New York real estate rented	**166**
	167	Total real estate rented	**167**
	168	New York inventories owned	**168**
	169	Total inventories owned	**169**
	170	New York tangible personal property owned	**170**
	171	Total tangible personal property owned	**171**
	172	New York tangible personal property rented	**172**
	173	Total tangible personal property rented	**173**
	174	Total New York property *(add lines 164, 166, 168, 170, and 172)*	**174**
	175	Total property everywhere *(add lines 165, 167, 169, 171, and 173)*	**175**
	176	Combined New York State property factor *(divide line 174, column E, by line 175, column E)*	**176**
Receipts in the regular course of business from:	**177**	Sales of tangible personal property allocated to New York State *(see instructions)*	**177**
	178	Total sales of tangible personal property *(see instructions)*	**178**
	179	New York services performed *(see instructions)*	**179**
	180	Total services performed *(see instructions)*	**180**
	181	New York rentals of property	**181**
	182	Total rentals of property	**182**
	183	New York royalties	**183**
	184	Total royalties	**184**
	185	Other New York business receipts	**185**
	186	Total other business receipts	**186**
	187	Total New York receipts *(add lines 177, 179, 181, 183, and 185)*	**187**
	188	Total receipts everywhere *(add lines 178, 180, 182, 184, and 186)*	**188**
	189	Combined New York State receipts factor *(divide line 187, column E, by line 188, column E; see instructions)*	**189**
	190	Combined New York State additional receipts factor *(see instructions)*	**190**
Payroll *(see instr.)*	**191**	New York wages and other compensation of employees except general executive officers	**191**
	192	Total wages everywhere and other compensation of employees except general executive officers	**192**
	193	Combined New York State payroll factor *(divide line 191, column E, by line 192, column E)*	**193**
	194	Total combined New York State factors *(add lines 176, 189, 190, and 193)*	**194**
	195	Combined alternative business allocation percentage	**195**

	A Parent	B Total subsidiaries *(if only one subsidiary, also complete line K)*	C Subtotal *(column A + column B)*	D Intercorporate eliminations		E Combined total *(column C - column D)*
156					156	
157					157	
158					158	%
159					159	%
160					160	%
161					161	
162					162	
163					163	%
164					164	
165					165	
166					166	
167					167	
168					168	
169					169	
170					170	
171					171	
172					172	
173					173	
174					174	
175					175	
176					176	%
177					177	
178					178	
179					179	
180					180	
181					181	
182					182	
183					183	
184					184	
185					185	
186					186	
187					187	
188					188	
189					189	%
190					190	%
191					191	
192					192	
193					193	%
194					194	%
195					195	%

Legal name of corporation	EIN

Computation of combined investment capital and investment allocation percentage

196	Section 1 - Corporate and governmental debt instruments *(see instructions)*	**196**
A	Average value	**A**
B	Liabilities directly or indirectly attributable to investment capital	**B**
C	Net average value *(subtract line B from line A)*	**C**
D	Net average value allocated to New York State	**D**
197	Section 2 - Corporate stock, stock rights, stock warrants, and stock options *(see instructions)*	**197**
A	Average value	**A**
B	Liabilities directly or indirectly attributable to investment capital	**B**
C	Net average value *(subtract line B from line A)*	**C**
D	Net average value allocated to New York State	**D**
198	Total Section 1 and Section 2	**198**
A	Average value *(add lines 196A and 197A)*	**A**
B	Liabilities directly or indirectly attributable to investment capital *(add lines 196B and 197B)*	**B**
C	Net average value *(add lines 196C and 197C)*	**C**
D	Net average value allocated to New York State *(add lines 196D and 197D)*	**D**
199	Combined investment allocation percentage *(divide line 198D by line 198C; use to compute lines 20, 37, 67; see instructions)*	**199**
200	Cash (optional) *(see instructions)*	**200**
201	Combined investment capital *(add lines 198C, column E, and 200, column E)*	**201**

Computation of combined investment income for allocation *(see instructions)*

202	Interest income from investment capital, listed on line 196, Section 1 *(see instructions)*	**202**
203	Interest income from bank accounts *(if line 199 is zero, enter **0** here; see instructions)*	**203**
204	All other interest income from investment capital *(see instructions)*	**204**
205	Dividend income from investment capital *(see instructions)*	**205**
206	Net capital gain or loss from investment capital *(see instructions)*	**206**
207	Investment income other than interest, dividends, capital gains or capital losses *(see instructions)*	**207**
208	Total combined investment income *(add lines 202 through 207)*	**208**
209	**Interest** deductions **directly** attributable to investment capital *(see instructions)*	**209**
210	**Noninterest** deductions **directly** attributable to investment capital *(see instructions)*	**210**
211	**Interest** deductions **indirectly** attributable to investment capital *(see instructions)*	**211**
212	**Noninterest** deductions **indirectly** attributable to investment capital *(see instructions)*	**212**
213	Balance *(subtract the sum of lines 209 through 212, column E, from line 208, column E)*	**213**
214	Apportioned New York combined NOLD *(see instructions)*	**214**
215	Combined investment income before allocation *(subtract line 214 from line 213; enter here and on line 18)*	**215**

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

216	Interest from combined subsidiary capital *(attach list)*	**216**
217	Dividends from combined subsidiary capital *(attach list)*	**217**
218	Capital gains from combined subsidiary capital *(attach list)*	**218**
219	Total income from combined subsidiary capital *(add lines 216 through 218; enter here and on line 10)*	**219**

Computation and allocation of combined subsidiary capital base and tax *(see instructions)* Include corporations (except a DISC) in which you own more than 50% of the voting stock. Do not include the value of any subsidiaries included in the combined return.

220	Average value	**220**
221	Liabilities directly or indirectly attributable to subsidiary capital	**221**
222	Net average value *(subtract line 221 from line 220)*	**222**
223	Net average value allocated to New York State	**223**
224	Combined subsidiary capital base tax *(multiply line 223, column E, by .0009; enter here and on line 76)*	**224**

	A Parent	B Total subsidiaries *(if only one subsidiary, also complete line K)*	C Subtotal *(column A + column B)*	D Intercorporate eliminations		E Combined total *(column C - column D)*
196					196	
A					A	
B					B	
C					C	
D					D	
197					197	
A					A	
B					B	
C					C	
D					D	
198					198	
A					A	
B					B	
C					C	
D					D	
199					199	%
200					200	
201					201	

202					202	
203					203	
204					204	
205					205	
206					206	
207					207	
208					208	
209					209	
210					210	
211					211	
212					212	
213					213	
214					214	
215					215	

216					216	
217					217	
218					218	
219					219	

220					220	
221					221	
222					222	
223					223	
224					224	

Amended return information

If any member of the combined group is filing an amended return, mark an ***X*** in the box for any items that apply and attach documentation.

Final federal determination ..... • ☐ If marked, enter date of determination: • _ _ _____

Net operating loss (NOL) carryback... • ☐ Capital loss carryback ..... • ☐

Federal return filed ..... Form 1139 • ☐ Form 1120X ..... • ☐

Net operating loss (NOL) information

New York State combined group NOL carryover total available for use this tax year from all prior tax years ... •	
Federal NOL carryover total available for use this tax year from all prior tax years..... •	
New York State combined group NOL carryforward total for future tax years ..... •	
Federal NOL carryforward total for future tax years..... •	

Third – party designee *(see instructions)*	Yes ☐ No ☐	Designee's name *(print)*	Designee's phone number ( )
	Designee's e-mail address		PIN

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

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	E-mail address of authorized person	Telephone number ( )	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 return	Address City State ZIP code		
	E-mail address of individual preparing this return	Preparer's NYTPRIN	Date	

See instructions for where to file.

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