



CT-3-S-A

New York State Department of Taxation and Finance

New York S Corporation Combined Franchise Tax Return Tax Law — Article 9-A

1997 calendar yr. filers, check box Other filers enter tax period:

beginning ending

Main form sections: Payer corporation employer identification number, Mailing Name and Address, Trade name, Total combined receipts, Total combined assets, Payment enclosed, Combined issuer's allocation percentage

Was any corporation in the combined group involved in a merger, acquisition or consolidation on or after April 19, 1989? If Yes, complete and attach Form CT-244

Attach a copy of your pro forma federal Form 1120 and a copy of your actual federal Form 1120-S filed for each member of the combined group

Form AU-2.1, Request for Permission to File a Combined Return or to Change an Existing Combined Group, is no longer required prior to filing the combined return.

Forms to File

A Form CT-3-S-A/C, Report by an S Corporation Included in a Combined Franchise Tax Return, must be filed for each member of the combined group except a non-taxpayer

Also attach the following when you file your Form CT-3-S-A:

- Form CT-3-S-A/ATT, Investment and Subsidiary Capital Schedules (if necessary)
Form CT-3-S-A/B, Combined Group Detail Spreadsheet
Form CT-3-S-A/C, Report by an S Corporation Included in a Combined Franchise Tax Return
Other relevant forms

For additional information see Form CT-3-S-A-I, Instructions for Forms CT-3-S-A, CT-3-S-A/B, and CT-3-S-A/ATT, New York S Corporation Combined Franchise Tax Return, Combined Group Detail Spreadsheet and Schedules.

Check box and attach Form CT-60-QSSS if any member of the combined group is the parent of a QSSS

If you do not need forms mailed to you next year, check box. We will send you a label for use on next year's return

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

Signature of elected officer or authorized person, Official title, Date, Firm's name, ID number, Date, Address, Signature of individual preparing this return

Payer corporation business name	Employer identification number
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Computation of Combined Entire Net Income Base Tax *(see instructions, Form CT-3-S-A-I)*

1 Federal taxable income before net operating loss and special deductions	1
2 Interest income on federal, state, municipal and other obligations not included on line 1	2
3a Interest deductions directly attributable to subsidiary capital <i>(see instructions)</i>	3a
3b Non-interest deductions directly attributable to subsidiary capital <i>(see instructions)</i>	3b
4a Interest deductions indirectly attributable to subsidiary capital <i>(see instructions)</i>	4a
4b Non-interest deductions indirectly attributable to subsidiary capital <i>(see instructions)</i>	4b
5 New York State, other state and local taxes deducted on your federal return <i>(see instructions)</i>	5
6 ACRS and MACRS deduction used in the computation of line 1 <i>(attach Form CT-399)</i>	6
7 Other additions <i>(attach list; see instructions)</i>	7
8 Add lines 1 through 7, column E	8
9 Income from subsidiary capital <i>(see instructions)</i>	9
10 50% of dividends from nonsubsidiary corporations <i>(see instructions)</i>	10
11 Foreign dividends gross-up not included on lines 9 and 10	11
12 New York net operating loss deduction <i>(attach federal and NYS computations)</i>	12
13 Allowable New York depreciation <i>(attach Form CT-399)</i>	13
14 Other subtractions <i>(attach list; see instructions)</i>	14
15 Total subtractions <i>(add lines 9 through 14, column E)</i>	15
16 Entire net income <i>(subtract line 15 from line 8)</i>	16
17 Combined investment income before allocation <i>(from line 136 but not more than the amount on line 16)</i>	17
18 Combined business income before allocation <i>(subtract line 17 from line 16)</i>	18
19 Allocated investment income <i>(multiply line 17 by [] % from line 120)</i>	19
20 Allocated business income <i>(multiply line 18 by [] % from line 85 or 116)</i>	20
21 Combined entire net income base <i>(add lines 19 and 20)</i>	21

Computation of Combined Capital Base and Combined Group Issuer's Allocation Percentage

(Use average values and enter whole dollars for lines 22 through 27)

22 Total assets from federal return	22
23 Real property and marketable securities included on line 22	23
24 Subtract line 23 from line 22	24
25 Real property and marketable securities at fair market value	25
26 Adjusted total assets <i>(add lines 24 and 25)</i>	26
27 Total liabilities	27
28 Total combined capital <i>(subtract line 27 from line 26)</i>	28
29 Combined subsidiary capital from line 143	29
30 Combined business and investment capital <i>(subtract line 29 from line 28)</i>	30
31 Combined investment capital <i>(from line 122, column E)</i>	31
32 Combined business capital <i>(subtract line 31 from line 30)</i>	32
33 Allocated combined investment capital <i>(multiply line 31 by [] % from line 120)</i>	33
34 Allocated combined business capital <i>(multiply line 32 by [] % from line 85 or 116)</i>	34
35 Allocated combined subsidiary capital from line 144, column E	35
36 Combined group issuer's allocation percentage or license fee allocation percentage <i>(add lines 33, 34, and 35 and divide the result by line 28.)</i>	36

	A Payer	B Total Members	C Subtotal <i>(column A + column B)</i>	D Intercorporate Eliminations	E Combined Total <i>(column C — column D)</i>
1					1 •
2					2 •
3a					3a •
3b					3b •
4a					4a •
4b					4b •
5					5 •
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 %

Payer corporation business name	Employer identification number
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Computation of Tax

37 Combined entire net income base (from line 21) multiplied by corporate tax rate <i>(see instructions)</i>	37	•	
38 Combined entire net income base (from line 21) multiplied by Article 22 tax rate <i>(see instructions)</i>	38		
39 Tax on combined entire net income base <i>(subtract line 38 from line 37)</i>	39	•	
40 Fixed dollar minimum tax before Article 22 tax equivalent reduction <i>(see instructions)</i> <input style="width: 100px;" type="text"/>	40		
41 Article 22 tax equivalent reduction <i>(enter amount from line 38)</i>	41		
42 Fixed dollar minimum tax <i>(subtract line 41 from line 40; see instructions for limitations)</i>	42		
43 Tax <i>(enter amount from line 39 or 42; whichever is larger)</i>	43		
44 Special additional mortgage recording tax credit from Form CT-43 or Form CT-43.1	44		
45 Balance <i>(subtract line 44 from line 43)</i>	45		
46 Tax due <i>(amount from line 42 or 45; whichever is larger)</i>	46	•	
47 Number of members: <input style="width: 50px;" type="text"/> Number of taxable members: <input style="width: 50px;" type="text"/>	47		
See instructions before completing lines 48a and 48b			
48a Fixed dollar minimum tax for members (\$1,500)	48a		
48b Fixed dollar minimum tax for members (\$325 or \$425)	48b		
49 Total combined tax <i>(add lines 46, 48a, and 48b)</i>	49		
First installment of estimated tax for next period:			
50a If a request for extension was filed, enter amount from Form CT-5.3, line 5.	50a		
50b If Form CT-5.3 was not filed and the total of lines 46 or 48a is over \$1,000, see instructions	50b		
51 Add line 49 and line 50a or 50b.	51		
52 Total prepayments from line 70	52		
53 Balance <i>(subtract line 52 from line 51; if line 52 is more than line 51, enter "0")</i>	53		
54 Penalty for underpayment of estimated tax <i>(check box if Form CT-222 is attached <input style="width: 20px;" type="checkbox"/> if none, enter "0")</i>	54		
55 Interest on late payment <i>(see instructions)</i>	55		
56 Late filing and late payment penalties <i>(see instructions)</i>	56		
57 Balance <i>(add lines 53 through 56)</i>	57		
58 Voluntary gifts/contributions: Return a Gift to Wildlife	58		00
59 Voluntary gifts/contributions: Breast Cancer Research & Education Fund	59		00
60 Balance due <i>(if line 52 is less than the total of lines 51, 54, 55, 56, 58, and 59, the difference is amount due; enter payment on line A on page 1)</i>	60		
61 Overpayment <i>(if line 52 is more than the total of lines 51, 54, 55, 56, 58, and 59, the difference is amount overpaid)</i>	61		
62 Amount of overpayment to be credited to next period	62		
63 Refund of overpayment <i>(subtract line 62 from line 61)</i>	63		
64 If you claim a refund of unused special additional mortgage recording tax credit, enter the amount from Form CT-43.1, line 5 or line 9 <i>(see instructions)</i>	64		

Payer corporation business name	Employer identification number
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Computation of Combined Business Allocation Percentage for Aviation Corporations

(use the combined totals when dividing)

75 New York aircraft arrivals and departures (revenue flights only).....	75
76 Total aircraft arrivals and departures (revenue flights only).....	76
77 Combined New York percentage <i>(divide line 75, column E, by line 76, column E)</i>	77
78 New York revenue tons handled.....	78
79 Total revenue tons handled.....	79
80 Combined New York percentage <i>(divide line 78, column E, by line 79, column E)</i>	80
81 New York originating revenue	81
82 Total originating revenue	82
83 Combined New York percentage <i>(divide line 81, column E, by line 82, column E)</i>	83
84 Total combined New York percentages <i>(add lines 77, 80, and 83)</i>	84
85 Combined New York business allocation percentage for aviation corporations <i>(divide line 84, column E, by three; enter here and in the boxes on lines 20 and 34)</i> . .	85

Computation of Combined Business Allocation Percentage *(use combined totals when dividing)*

Average value of *(see instructions)* :

86 New York real estate owned	86
87 Total real estate owned	87
88 New York real estate rented.....	88
89 Total real estate rented.....	89
90 New York inventories owned	90
91 Total inventories owned	91
92 New York tangible personal property owned.....	92
93 Total tangible personal property owned.....	93
94 New York tangible personal property rented	94
95 Total tangible personal property rented.....	95
96 Total New York property <i>(add lines 86, 88, 90, 92, and 94)</i>	96
97 Total property everywhere <i>(add lines 87, 89, 91, 93, and 95)</i>	97
98 Combined New York State property factor <i>(divide line 96, column E, by line 97, column E)</i>	98

Receipts in the regular course of business from:

99 Sales of tangible personal property shipped to points within New York State.....	99
100 Total sales of tangible personal property	100
101 New York services performed	101
102 Total services performed	102
103 New York rentals of property	103
104 Total rentals of property.....	104
105 New York royalties	105
106 Total royalties	106
107 Other New York business receipts.....	107
108 Total other business receipts	108
109 Total New York receipts <i>(add lines 99, 101, 103, 105, and 107)</i>	109
110 Total receipts everywhere <i>(add lines 100, 102, 104, 106, and 108)</i>	110
111 Combined New York State receipts factor <i>(divide line 109, column E, by line 110, column E)</i>	111
112 New York wages and other compensation of employees except general executive officers.....	112
113 Total wages and other compensation of employees except general executive officers.....	113
114 Combined New York State payroll factor <i>(divide line 112, column E, by line 113, column E)</i>	114
115 Total combined New York State factors <i>(add percentages on lines 98, 111, and 114)</i>	115
116 Combined business allocation percentage <i>(divide line 115, column E, by three or the number of factors; enter here and in the boxes on lines 20 and 34)</i> . . .	116

	A Payer	B Total Members	C Subtotal (column A + column B)	D Intercorporate Eliminations	E Combined Total (column C — column D)
75					75 •
76					76 •
77					77 • %
78					78 •
79					79 •
80					80 • %
81					81 •
82					82 •
83					83 • %
84					84 • %
85					85 • %

86					86 •
87					87 •
88					88 •
89					89 •
90					90 •
91					91 •
92					92 •
93					93 •
94					94 •
95					95 •
96					96 •
97					97 •
98					98 • %
99					99 •
100					100 •
101					101 •
102					102 •
103					103 •
104					104 •
105					105 •
106					106 •
107					107 •
108					108 •
109					109 •
110					110 •
111					111 • %
112					112 •
113					113 •
114					114 • %
115					115 • %
116					116 • %

Payer corporation business name	Employer identification number
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Computation of Combined Investment Capital and Investment Allocation Percentage

(See instructions for information for lines 117 through 121)

117 Section 1 - Corporate and Governmental Debt Instruments.....	117
A Average value <i>(see instructions)</i>	A
B Liabilities <i>(see instructions)</i>	B
C Net average value <i>(subtract line B from line A)</i>	C
D Net average value allocated to New York State.....	D
118 Section 2 - Corporate Stock, Stock Rights, Stock Warrants and Stock Options	118
A Average value.....	A
B Liabilities.....	B
C Net average value <i>(subtract line B from Line A)</i>	C
D Net average value allocated to New York State.....	D
119 Total Section 1 and Section 2.....	119
A Average value <i>(add lines 117A and 118A)</i>	A
B Liabilities <i>(add lines 117B and 118B)</i>	B
C Net average value <i>(add lines 117C and 118C)</i>	C
D Net average value allocated to New York State <i>(add lines 117D and 118D)</i>	D
120 Combined investment allocation percentage <i>(divide line 119D by line 119C; use to compute lines 19 and 33)</i>	120
121 Cash (optional)	121
122 Combined investment capital <i>(add lines 119C, column E, and 121, column E, enter here and on line 31)</i>	122

Computation of Combined Investment Income for Allocation

123 Interest income from investment capital, listed on line 117, Section 1 <i>(see instructions)</i>	123
124 Interest income from bank accounts.....	124
125 All other interest income from investment capital	125
126 Dividend income from investment capital	126
127 Net capital gain (or loss) from investment capital	127
128 Investment income other than interest, dividends, capital gains or capital losses.....	128
129 Total combined investment income <i>(add lines 123 through 128)</i>	129
130 Interest deductions directly attributable to investment capital.....	130
131 Non-interest deductions directly attributable to investment capital.....	131
132 Interest deductions indirectly attributable to investment capital.....	132
133 Non-interest deductions indirectly attributable to investment capital	133
134 Balance <i>(subtract the sum of lines 130 through 133, column E, from line 129, column E)</i>	134
135 Apportioned New York combined net operating loss deduction	135
136 Combined investment income before allocation <i>(subtract line 135 from line 134; enter here and on line 17)</i>	136

Computation of Income From Combined Subsidiary Capital *(see instructions for completing this section)*

137 Interest from combined subsidiary capital <i>(attach list)</i>	137
138 Dividends from combined subsidiary capital <i>(attach list)</i>	138
139 Capital gains from combined subsidiary capital <i>(see instructions; attach list)</i>	139
140 Total income from combined subsidiary capital <i>(add lines 137 through 139, column E; enter here and on line 9)</i>	140

Computation and Allocation of Combined Subsidiary Capital Base

(See instructions for information for lines 141 through 144)

Include all corporations (except a DISC) in which you own more than 50% of the voting stock.

141 Average value of subsidiary capital.....	141
142 Liabilities.....	142
143 Net average value	143
144 Net average value allocated to New York State.....	144

	A Payer	B Total Members	C Subtotal <i>(column A + column B)</i>	D Intercorporate Eliminations	E Combined Total <i>(column C — column D)</i>
117					117
A					A
B					B
C					C
D					D

118					118
A					A
B					B
C					C
D					D

119					119
A					A •
B					B •
C					C •
D					D •
120					120 • %
121					121 •
122					122 •

123					123 •
124					124 •
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 •

Notes

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and Canada**, call (518) 485-6800.

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Access our website for forms, publications, and information.

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Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.