



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:

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 Number and street or PO box		State or country of incorporation	Date received (for Tax Department use only)	
City State ZIP code		Date of incorporation		
NAICS business code number (from federal return)	If address above is new, mark an X in the box <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, by fax, or by phone. See the <i>Need help?</i> section of the instructions.		Audit (for Tax Department use only)
Principal business activity				
Combined parent's corporation name		Combined parent's employer identification number		

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

Fixed dollar minimum tax (see instructions)

1a Gross payroll	1a.	
1b Total receipts	1b.	
1c Average value of gross assets	1c.	
1d Fixed dollar minimum tax (only for the corporation filing this form)	1d.	

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
	\$		\$

Composition of prepayments (see instructions) — Member's prepayments to be credited and included in Form CT-3-A, General Business Corporation Combined Franchise Tax Return, and Form CT-3M/4M, General Business Corporation MTA Surcharge Return

	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	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ()	Personal identification number (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.

Signature of authorized person	Official title	Date
Signature of individual preparing this report	Firm's name (or yours if self-employed)	
Address	City State ZIP code	ID number Date

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

Instructions

New for 2005

Third-party designee — You can authorize another person to discuss this tax return with the Tax Department by completing the Third-party designee section of this form. For more information, see *Third-party designee* below.

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 corporation, designated the parent, that is responsible for filing Form CT-3-A; **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

Complete the beginning and ending tax period boxes in the upper right corner on the front of the form.

NAICS code and principal business activity

Enter the six-digit NAICS business activity code number and principal business activity from your federal return.

Fixed dollar minimum tax

Lines 1a through 1d — Each corporation (except those mentioned in A and B above) must compute its own fixed dollar minimum tax on this form. Enter your gross payroll, total receipts, and average value of gross assets on lines 1a through 1c. For definitions of *gross payroll*, *total receipts*, and *average value of gross assets* see Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B*, lines 74a, 74b, and 74c. Enter the applicable fixed dollar minimum tax on line 1d of this form.

To avoid an erroneous assessment or a delay of your refund, you **must** enter an amount on lines 1a, 1b, 1c, and 1d on Form CT-3-A/C for each taxable member of the New York State combined group. If you do not have payroll, receipts, or assets, enter **0** on the appropriate lines.

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

For tax years beginning in 2004 and 2005, the fixed dollar minimum tax is computed as follows:

For a corporation with a gross payroll of:	The fixed dollar minimum tax equals
\$25,000,000 or more	\$10,000
Less than \$25,000,000 but more than \$6,250,000	\$ 5,000
Not more than \$6,250,000 but more than \$1,000,000	\$ 425
Not more than \$1,000,000 but more than \$500,000	\$ 325
\$500,000 or less	\$ 100*
However, if the corporation's gross payroll, total receipts, and average value of gross assets are each \$1,000 or less	\$ 800

* Foreign authorized corporations: If the total of your tax 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 gross payroll and total receipts for short periods (tax periods of less than 12 months) by dividing the amount of gross payroll and total 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 — 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 carried to line 107 of Form CT-3-A. The total of the *MTA surcharge* column will be carried to line 51 of Form CT-3M/4M, filed by the parent.

Third-party designee — If you want to authorize another person (third-party designee) to discuss your 2005 tax return with the New York State Tax Department, mark an **X** in the **Yes** box in the *Third-party designee* area of your return. Also, enter the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested.

If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

You cannot revoke the third-party designee authorization or change the PIN. However, the authorization will automatically end on the due date (without regard to extensions) for filing your 2006 tax return.

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).





This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

	Internet access: www.nystax.gov (for information, forms, and publications)	
	Fax-on-demand forms:	1 800 748-3676
	To order forms and publications:	1 800 462-8100
	Business Tax Information Center: From areas outside the U.S. and outside Canada:	1 800 972-1233 (518) 485-6800
	Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110