



# CT-3-S-A/B

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New York State Department of Taxation and Finance

## Combined Group Detail Spreadsheet Attachment to Form CT-3-S-A New York S Corporation Combined Franchise Tax Return

Name of the payer corporation of the combined group	Payer corporation employer identification number
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Attach to Form CT-3-S-A, *New York S Corporation Combined Franchise Tax Return.*

To complete this form, see instructions on the next page.

- If there is only one member included in the combined return, this form is **not** required.
- If there is more than one member included in the combined return, this form **is** required.

Computation of combined entire net income base	Member	Member	
	EIN	EIN	
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.....			3a.
3b Noninterest deductions directly attributable to subsidiary capital.....			3b.
4a Interest deductions indirectly attributable to subsidiary capital .....			4a.
4b Noninterest deductions indirectly attributable to subsidiary capital .....			4b.
5 New York State and other state and local taxes deducted on your federal return (see instructions) .....			5.
6 Federal depreciation deduction from Form CT-399, if applicable (see instructions)			6.
7 Other additions (attach list; see instructions) .....			7.
10 Fifty percent of dividends from nonsubsidiary corporations (see instructions).....			10.
11 Foreign dividends gross-up not included on lines 10 and 143 .....			11.
13 Allowable New York depreciation from Form CT-399, if applicable (see instructions)			13.
14 Other subtractions (attach list; see instructions) .....			14.

### Computation of combined capital base and combined group issuer's allocation percentage

(use average values and enter whole dollars for lines 22 through 28; see instructions)

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 (add lines 24 and 25) .....			26.
27 Total liabilities .....			27.
28 Total capital (subtract line 27 from line 26) .....			28.

**Who must file this form**

Combined groups that have more than two members must use Form CT-3-S-A/B to detail the computations of the members (other than the payer corporation). Use as many additional Forms CT-3-S-A/B as necessary to list these members.

**Instructions**

Line numbers and text for Form CT-3-S-A/B correspond to the line numbers of Form CT-3-S-A. Note that certain lines are not included on Form CT-3-S-A/B because member information is not required for these lines. For line instructions, refer to the corresponding line instructions in Form CT-3-S-A-I, *Instructions for Forms CT-3-S-A, CT-3-S-A/ATT, and CT-3-S-A/B*.

Enter the amounts shown in the *Total* column on the corresponding line on Form CT-3-S-A, column B (*Total members*).

Attach all CT-3-S-A/B forms to Form CT-3-S-A.

For purposes of all combined returns and attachments, the S corporation responsible for filing Form CT-3-S-A will be designated the *payer*. The other S corporations included in the combined return will be designated *members*.

Form CT-3-S-A/B exception: If you wish, you may substitute a computer printout that replicates all the information requested on Form CT-3-S-A/B. You may reduce the printout to fit on an 8½-by-11-inch sheet of paper. This exception applies to Form CT-3-S-A/B, and **not** to Form CT-3-S-A or most other corporation tax forms.

	Member	Member	Member	Member		Total
	EIN	EIN	EIN	EIN		
1					1.	
2					2.	
3a					3a.	
3b					3b.	
4a					4a.	
4b					4b.	
5					5.	
6					6.	
7					7.	
10					10.	
11					11.	
13					13.	
14					14.	

22					22.	
23					23.	
24					24.	
25					25.	
26					26.	
27					27.	
28					28.	

Payer corporation name		Employer identification number	
<b>Computation of combined business allocation percentage for aviation corporations</b>		Member	Member
		EIN	EIN
77a	New York aircraft arrivals and departures ( <i>revenue flights only</i> ) .....		77a.
77b	Multiply line 77a by 60% (.6) .....		77b.
78	Total aircraft arrivals and departures ( <i>revenue flights only</i> ) .....		78.
79	New York percentage ( <i>divide line 77b by line 78</i> ) .....	%	% 79.
80a	New York revenue tons handled .....		80a.
80b	Multiply line 80a by 60% (.6) .....		80b.
81	Total revenue tons handled .....		81.
82	New York percentage ( <i>divide line 80b by line 81</i> ) .....	%	% 82.
83a	New York originating revenue .....		83a.
83b	Multiply line 83a by 60% (.6) .....		83b.
84	Total originating revenue .....		84.
85	New York percentage ( <i>divide line 83b by line 84</i> ) .....	%	% 85.
86	Total New York percentage ( <i>add lines 79, 82, and 85</i> ) .....	%	% 86.
87	New York business allocation percentage ( <i>divide line 86 by three or the number of factors</i> ) ....	%	% 87.
<b>Computation of combined business allocation percentage for railroad and trucking corporations</b>			
88	Revenue miles in New York State.....		88.
89	Total revenue miles .....		89.
90	NYS business allocation percentage ( <i>divide line 88 by line 89</i> ) .....	%	% 90.
<b>Computation of combined business allocation percentage for general business corporations</b>			
<b>Average value of property (see instructions)</b>			
91	New York real estate owned .....		91.
92	Total real estate owned .....		92.
93	New York real estate rented .....		93.
94	Total real estate rented.....		94.
95	New York inventories owned.....		95.
96	Total inventories owned.....		96.
97	New York tangible personal property owned .....		97.
98	Total tangible personal property owned .....		98.
99	New York tangible personal property rented.....		99.
100	Total tangible personal property rented.....		100.
101	Total New York property ( <i>add lines 91, 93, 95, 97, and 99</i> ) .....		101.
102	Total property everywhere ( <i>add lines 92, 94, 96, 98, and 100</i> ).....		102.
103	New York property factor ( <i>divide line 101 by line 102</i> ) .....	%	% 103.
<b>Receipts in the regular course of business from:</b>			
104	Sales of tangible personal property allocated to New York State ( <i>see instructions</i> ).....		104.
105	Total sales of tangible personal property .....		105.
106	New York services performed.....		106.
107	Total services performed.....		107.
108	New York rentals of property .....		108.
109	Total rentals of property .....		109.
110	New York royalties .....		110.
111	Total royalties .....		111.
112	Other New York business receipts.....		112.
113	Total other business receipts.....		113.
114	Total New York receipts ( <i>add lines 104, 106, 108, 110, and 112</i> ) .....		114.
115	Total receipts everywhere ( <i>add lines 105, 107, 109, 111, and 113</i> ) .....		115.
116	New York receipts factor ( <i>divide line 114 by line 115</i> ).....	%	% 116.
117	New York wages and other compensation of employees except general executive officers ....		117.
118	Total wages and other compensation of employees except general executive officers ....		118.
119	New York payroll factor ( <i>divide line 117 by line 118</i> ) .....	%	% 119.
120	Total New York factors ( <i>add percentages on line 103, 116, and 119</i> ) .....	%	% 120.
121	New York business allocation percentage ( <i>divide line 120 by three or the number of factors</i> ) .....	%	% 121.

	Member EIN	Member EIN	Member EIN	Member EIN		Total
77a					77a.	
77b					77b.	
78					78.	
79	%	%	%	%	79.	
80a					80a.	
80b					80b.	
81					81.	
82	%	%	%	%	82.	
83a					83a.	
83b					83b.	
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.	
117					117.	
118					118.	
119	%	%	%	%	119.	
120	%	%	%	%	120.	
121	%	%	%	%	121.	

Payer corporation name		Employer identification number	
<b>Computation of combined investment capital and investment allocation percentage</b> (see instructions for information for lines 122 through 126)		Member	Member
		EIN	EIN
<b>122</b>	Section 1 - Corporate and governmental debt instruments .....		<b>122.</b>
A	Average value (see instructions) .....		<b>A</b>
B	Liabilities directly and indirectly attributable to investment capital (see instructions) .....		<b>B</b>
C	Net average value (subtract line B from line A) .....		<b>C</b>
D	Net average value allocated to New York State .....		<b>D</b>
<b>123</b>	Section 2 - Corporate stock, stock rights, stock warrants, and stock options .....		<b>123.</b>
A	Average value (see instructions) .....		<b>A</b>
B	Liabilities directly and indirectly attributable to investment capital (see instructions) .....		<b>B</b>
C	Net average value (subtract line B from line A) .....		<b>C</b>
D	Net average value allocated to New York State .....		<b>D</b>
<b>124</b>	Total Section 1 and Section 2 .....		<b>124.</b>
A	Average value (add lines 122A and 123A) .....		<b>A</b>
B	Liabilities directly and indirectly attributable to investment capital (add lines 122B and 123B) .....		<b>B</b>
C	Net average value (add lines 122C and 123C) .....		<b>C</b>
D	Net average value allocated to New York State (add lines 122D and 123D) .....		<b>D</b>
<b>125</b>	Investment allocation percentage (divide line 124D by line 124C) .....	%	% <b>125.</b>
<b>126</b>	Cash (optional) .....		<b>126.</b>

<b>Computation of combined investment income for allocation</b>			
<b>128</b>	Interest income from investment capital listed on line 122, Section 1 (see instructions) .....		<b>128.</b>
<b>129</b>	Interest income from bank accounts .....		<b>129.</b>
<b>130</b>	All other interest income from investment capital .....		<b>130.</b>
<b>131</b>	Dividend income from investment capital .....		<b>131.</b>
<b>132</b>	Net capital gain (or loss) from investment capital .....		<b>132.</b>
<b>133</b>	Investment income other than interest, dividends, capital gains, or capital losses .....		<b>133.</b>
<b>134</b>	Total investment income (add lines 128 through 133) .....		<b>134.</b>
<b>135</b>	Interest deductions directly attributable to investment capital .....		<b>135.</b>
<b>136</b>	Noninterest deductions directly attributable to investment capital .....		<b>136.</b>
<b>137</b>	Interest deductions indirectly attributable to investment capital .....		<b>137.</b>
<b>138</b>	Noninterest deductions indirectly attributable to investment capital .....		<b>138.</b>

<b>Computation of income from combined subsidiary capital</b> (see instructions for completing this section)			
<b>142</b>	Interest from combined subsidiary capital (attach list) .....		<b>142.</b>
<b>143</b>	Dividends from combined subsidiary capital (attach list) .....		<b>143.</b>
<b>144</b>	Capital gains from combined subsidiary capital (see instructions; attach list) .....		<b>144.</b>

<b>Computation and allocation of combined subsidiary capital base</b> (see instructions for lines 146 through 149) Include all corporations (except a DISC) in which you own more than 50% of the voting stock.			
<b>146</b>	Average value of subsidiary capital .....		<b>146.</b>
<b>147</b>	Liabilities directly or indirectly attributable to subsidiary capital .....		<b>147.</b>
<b>148</b>	Net average value (subtract line 147 from line 146) .....		<b>148.</b>
<b>149</b>	Net average value allocated to New York State .....		<b>149.</b>

	Member EIN	Member EIN	Member EIN	Member EIN		Total
<b>122</b>					<b>122.</b>	
<b>A</b>					<b>A</b>	
<b>B</b>					<b>B</b>	
<b>C</b>					<b>C</b>	
<b>D</b>					<b>D</b>	

<b>123</b>					<b>123.</b>	
<b>A</b>					<b>A</b>	
<b>B</b>					<b>B</b>	
<b>C</b>					<b>C</b>	
<b>D</b>					<b>D</b>	

<b>124</b>					<b>124.</b>	
<b>A</b>					<b>A</b>	
<b>B</b>					<b>B</b>	
<b>C</b>					<b>C</b>	
<b>D</b>					<b>D</b>	

<b>125</b>		%		%		%		<b>125.</b>	
<b>126</b>								<b>126.</b>	

<b>128</b>								<b>128.</b>	
<b>129</b>								<b>129.</b>	
<b>130</b>								<b>130.</b>	
<b>131</b>								<b>131.</b>	
<b>132</b>								<b>132.</b>	
<b>133</b>								<b>133.</b>	
<b>134</b>								<b>134.</b>	
<b>135</b>								<b>135.</b>	
<b>136</b>								<b>136.</b>	
<b>137</b>								<b>137.</b>	
<b>138</b>								<b>138.</b>	

<b>142</b>								<b>142.</b>	
<b>143</b>								<b>143.</b>	
<b>144</b>								<b>144.</b>	

<b>146</b>								<b>146.</b>	
<b>147</b>								<b>147.</b>	
<b>148</b>								<b>148.</b>	
<b>149</b>								<b>149.</b>	