



Department of Taxation and Finance

Member's Detail Report Filed by a Corporation Included in a Combined Franchise Tax Return

CT-3-A/BC

Caution: This form must be used **only** for periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred (*see Form CT-1*).

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

Final return Amended return All filers must enter tax period: beginning ending

Employer identification number (EIN)	File number	Business telephone number ()	
Legal name of corporation		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation	
Mailing address number and street or PO box		Date of incorporation	Foreign corporations: date began business in NYS
City	State ZIP code	Country (if not United States)	For office use only
Principal business activity in NYS		NAICS business code number (from NYS Pub 910)	
If address/phone above is new, mark an X in the box <input type="checkbox"/> If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			
Legal name of the designated agent of the combined group		EIN of the designated agent	

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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, that if the commonly owned group election has been made by the designated agent of this combined group, this corporation acknowledges that it is included in this group, and I certify that this report 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 report	Address	City	State ZIP code
	E-mail address of individual preparing this report	Preparer's NYTPRIN	or Excl. code	Date

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Part 1 – Group member’s general information

- 1 Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) Yes No
- 2 If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box ●

2

- 3 If you claimed the tax-free NY area elimination credit and you had a 100% area allocation factor, mark an X in the box ... ●

3

- 4 If you claimed the tax-free NY area excise tax on telecommunications credit and had a 100% area allocation factor, mark an X in the box ●

4

- 5 If you are a real estate investment trust (REIT) or regulated investment company (RIC), mark an X in the box (see instr.) ..

5

- 6 If you are a combinable captive insurance company, mark an X in the box ●

6

- 7 If you are a nontaxpayer member of the combined group, mark an X in the box (see instructions) ●

7

- 8 If you have an interest in, or have rented, real property in New York State, mark an X in the box and complete lines 8a and 8b ●

8

 - 8a The real property’s county ●

8a

 - 8b The real property’s value or rent ●

8b

- 9 Federal separate taxable income (see instructions) ●

9

- 10 Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form CT-3.3) ●

10

- 11 Enter your unabsorbed net operating loss at the end of the base year (from Form CT-3.3) ●

11

- 12 Enter your PNOLC subtraction annual allotment (from Form CT-3.3) ●

12

- 13 PNOLC subtraction allotment method – mark an X in the appropriate box to indicate which method you are subject to (from Form CT-3.3) 100% ● 50% ● 10% ●
- 14 If you are a taxable domestic international sales corporation (DISC), mark an X in the box ●

14

Part 2 – Group member’s fixed dollar minimum tax (taxable group members only) and prepayments (if separate payments were made)

Section 1 – Fixed dollar minimum tax

- 1 New York receipts (see instructions)

1

- 2 Fixed dollar minimum tax (only for the corporation filing this form; see instructions)

2

Section 2 – Prepayments

	Franchise tax				MTA surcharge			
	Date paid		Amount		Date paid		Amount	
3 Mandatory first installment	3				3			
4 Second installment from Form CT-400	4				4			
5 Third installment from Form CT-400	5				5			
6 Fourth installment from Form CT-400	6				6			
7 Payment with extension request	7				7			
8 Credit from prior years (see instructions)	8				8			
9 Add amount columns (enter here and include on Form CT-3-A, Part 2, line 22)	9				9			

(continue with Part 4 on next page)



Part 4 – Group member’s capital base line items

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1			
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6			

Part 5 – Computation of group member’s investment capital for the current tax year

		A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution (as included in Form CT-3.1, Schedule E, line 1)	16			
17 Total of stocks actually held for more than one year (as included in Form CT-3.1, Schedule E, line 2)	17			
18 Total of stocks presumed held for more than one year (as included in Form CT-3.1, Schedule E, line 3)	18			
19 Total investment capital for the current year (Add lines 16, 17, and 18. If zero or less, enter 0.)	19			

Addback of capital previously reported as investment capital

		A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (as included in Form CT-3.1, Schedule F, line 1)	20			



Part 6 – Computation of business apportionment factor (see instructions)		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.2				
1 Sales of tangible personal property	• 1		•	•
2 Sales of electricity	• 2		•	•
3 Net gains from sales of real property	• 3		•	•
Section 210-A.3				
4 Rentals of real and tangible personal property	• 4		•	•
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	• 5		•	•
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	• 6		•	•
Section 210-A.4				
7 Sale, licensing, or granting access to digital products	• 7		•	•
Section 210-A.5(a)(1)				
8 When the fixed percentage method election is in effect for the combined group, mark an X in the box (see instructions)				• <input type="checkbox"/> 8 <input type="checkbox"/>
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see instructions)				
Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	• 9		•	•
10 Net gains from sales of loans secured by real property	• 10		•	•
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	• 11		•	•
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	• 12		•	•
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)				
13 Interest from federal debt	• 13		•	•
14 Net gains from federal debt	• 14		•	•
15 Interest from NYS and its political subdivisions debt	• 15		•	•
16 Net gains from NYS and its political subdivisions debt	• 16		•	•
17 Interest from other states and their political subdivisions debt	• 17		•	•
18 Net gains from other states and their political subdivisions debt	• 18		•	•
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)				
19 Interest from asset-backed securities and other government agency debt.....	• 19		•	•
20 Net gains from government agency debt or asset-backed securities sold through an exchange	• 20		•	•
21 Net gains from all other asset-backed securities ...	• 21		•	•
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)				
22 Interest from corporate bonds	• 22		•	•
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	• 23		•	•
24 Net gains from other corporate bonds	• 24		•	•
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	• 25			•
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	• 26		•	•
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)				
27 Net income from sales of physical commodities	• 27		•	•
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)				
28 Marked to market net gains	• 28			•
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)				
29 Interest from other financial instruments	• 29		•	•
30 Net gains and other income from other financial instruments	• 30			•



Part 6 – Computation of business apportionment factor *(continued)*

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(b)				
31	Brokerage commissions			
32	Margin interest earned on behalf of brokerage accounts			
33	Fees for advisory services for underwriting or management of underwriting			
34	Receipts from primary spread of selling concessions			
35	Receipts from account maintenance fees			
36	Fees for management or advisory services			
37	Interest from an affiliated corporation			
Section 210-A.5(c)				
38	Interest, fees, and penalties from credit cards			
39	Service charges and fees from credit cards			
40	Receipts from merchant discounts			
41	Receipts from credit card authorizations and settlement processing			
42	Other credit card processing receipts			
Section 210-A.5(d)				
43	Receipts from certain services to investment companies			
Section 210-A.6				
44	Receipts from railroad and trucking business			
Section 210-A.6-a				
45	Receipts from the operation of vessels			
Section 210-A.7				
46	Receipts from air freight forwarding			
47	Receipts from other aviation services			
Section 210-A.8				
48	Advertising in newspapers or periodicals			
49	Advertising on television or radio			
50	Advertising via other means			
Section 210-A.9				
51	Transportation or transmission of gas through pipes			
Section 210-A.10				
52	Receipts from other services/activities not specified			
Section 210-A.11				
53	Discretionary adjustments			
Total NYS fixed dollar minimum receipts				
54	Add lines 1 through 53 in column C			

Include each of the lines 1 through 53, columns A and B in its corresponding line, and applicable row, of Form CT-3-A, Part 6.

