New York State Department of Taxation and Finance

1989

CT-3-A

Combined Franchise Tax Return

Tax Law — Article 9-A

For calendar year 1989 or tax period:

beginning

ending

Parent corporation's employer identification number	File number
Name of parent corporation	PLACE LABEL HERE
Number and street	
City or town / State / ZIP code	

You **must** report changes to your name, EIN, address or owner/officer information on Form DTF-95. Also, if address on return is new check box. ☐

For office use only

Date received

Federal return was filed on: ☐ 1120 ☐ 1120-A ☐ Consolidated basis ☐ Other _____

If this is an association or publicly traded partnership, check box *(see instructions)*. ☐

Special Instructions

You must get permission from the New York State Tax Department to file on a combined basis. Complete Form CT-3 for each member of the combined group and file the Forms CT-3, CT-3-ATT and Schedule F, if appropriate, with this form.

Business group code numbers from Federal return

Total combined receipts

During the tax year did any corporation included in this combined return conduct business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? ☐ Yes ☐ No
If *Yes*, you must file Form CT-3M/4M.

Total combined assets

A. Payment - pay amount shown on line 21 — Make check payable to: **New York State Corporation Tax**	Payment enclosed	
B. Combined Issuer's allocation percentage (from Schedule K, line 78)		%

Computation of Combined Tax

1	Combined entire net income base *(from line 59)* _____ Tax *(from line 60)*	1	
2	Combined capital base *(from line 76)* _____ Tax *(from line 77)*	2	
3	Combined minimum taxable income base *(from line 66)* _____ Tax *(from line 67)*	3	
4	Fixed dollar minimum tax *(only for the corporation filing this form)*	4	
	Gross payroll / Total receipts / Gross assets		
5	Amount from line 1, 2, 3, or 4, whichever is largest	5	
6	Combined subsidiary capital base *(from line 72)* _____ Tax *(from line 73)*	6	
7	Combined tax before tax credits *(add lines 5 and 6)*	7	
8	Tax credits (attach forms) ☐ CT-42 ☐ CT-43 ☐ CT-43.1 ☐ CT-45 ☐ CT-46 ☐ CT-46.1 ☐ DTF-601 ☐ DTF-602 ☐ DTF-603	8	
9	Balance *(subtract line 8 from 7)*	9	
10	Amount from line 3 or line 4, whichever is larger	10	
11	Tax *(amount from line 9 or 10, whichever is larger)*	11	
12	Number of taxable subsidiaries. _____ Combined minimum tax for subsidiaries *(from Schedule L, line 79)*	12	
13	Total combined tax *(add lines 11 and 12)*	13	
	First installment for next period:		
14a	If Form CT-5 was filed, enter amount from line 3 of that form	14a	
14b	If Form CT-5 was not filed and line 11 is over $1,000, enter 25% of line 11	14b	
15	Add line 13 and line 14a or 14b	15	
16	Prepayments *(from line 95)*	16	
17	Balance *(if line 16 is smaller than line 15, subtract line 16 from line 15)*	17	
18	Interest on late payment *(compute on line 13 or line 17, whichever is smaller)*	18	
19	Late filing and late payment penalties, *(compute on line 13 or line 17, whichever is smaller)*	19	
20	Penalty for underpayment of estimated tax, ☐ Form CT-222 attached *(if no penalty, enter "0")*	20	
21	Balance due *(add lines 17, 18, 19 and 20)*	21	
22	Overpayment *(if line 15 is smaller than line 16, subtract line 15 from line 16)*	22	
23	Amount of overpayment to be credited to next period	23	
24	Balance of overpayment *(subtract line 23 from line 22)*	24	
25	Amount of overpayment to be credited to Form CT-3M/4M	25	
26	Refund *(subtract line 25 from line 24)*	26	
27	Refund of tax credits from CT-43.1 and CT-46.1	27	

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

Date	Signature of elected officer or authorized person	Official title
Date	Signature of individual or firm preparing this return	Preparer's address

Information required in Schedules F through K below, can be found in the separate Forms CT-3 and CT-3-ATT (Schedules A through E) prepared for each member of the combined group.		Parent
Schedule F, Part I - Computation of Combined Business Allocation Percentage - Aviation Corporations use Schedule M, Page 4		
28 New York property *(from CT-3-ATT, line 13, column A)*	28	
29 Property everywhere *(from CT-3-ATT, line 13, column B)*	29	
30 Combined New York State property factor *(divide column C, line 28 by line 29)*	30	
31 New York receipts *(from CT-3-ATT, line 21, column A)*	31	
32 Receipts everywhere *(from CT-3-ATT, line 21, column B)*	32	
33 Combined New York State receipts factor *(divide column C, line 31 by line 32)*	33	
34 Additional receipts factor *(amount from line 33, column C)*	34	
35 New York wages *(from CT-3-ATT, line 24, column A)*	35	
36 Wages everywhere *(from CT-3-ATT, line 24, column B)*	36	
37 Combined New York State payroll factor *(divide column C, line 35 by line 36)*	37	
38 Total New York State factors *(add column C, lines 30, 33, 34 and 37)*	38	
39 Combined business allocation percentage *(divide line 38, column C, by four or by the number of factors)*	39	
Schedule F, Part II - Computation of Combined Business Allocation Percentage for Minimum Taxable Income Base		
40 Total New York State factors *(add column C, lines 30, 33 and 37 or enter from Schedule M, line 89)*	40	
41 Combined business allocation percentage for minimum taxable income base *(divide line 40 by three or by the number of factors)*	41	
Schedule G - Computation of the Combined Investment Allocation Percentage		
42 Investment capital allocated to New York State *(from CT-3-ATT, line 46, column G)*	42	
43 Total investment capital *(from CT-3-ATT, line 46, column E)*	43	
44 Combined investment allocation percentage *(divide column C, line 42 by line 43)*	44	
Schedule H - Computation of Combined Subsidiary Allocation Percentage		
45 Subsidiary capital allocated to New York State *(from CT-3-ATT, line 44)*	45	
46 Total subsidiary capital *(from CT-3-ATT, line 43)*	46	
47 Combined subsidiary allocation percentage *(divide column C, line 45 by line 46)*	47	
Schedule I - Computation of Combined Entire Net Income Base		
48 Entire net income before net operating loss deduction	48	
49 Combined New York net operating loss deduction *(attach computation)*	49	
50 Combined entire net income *(subtract line 49 from line 48)*	50	
51 Investment income before NOL apportionment *(from CT-3-ATT, line 57)*	51	
52 Net operating loss apportionment *(see instructions)*	52	
53 Combined investment income *(subtract line 52 from line 51)*	53	
54 Combined business income *(subtract line 53 from line 50)*	54	
55 Allocated investment income *(multiply line 53 by line 44)*	55	
56 Allocated business income *(multiply line 54 by line 39 (line 90 for aviation corporations))*	56	
57 Total *(add lines 55 and 56)*	57	
58 Optional depreciation adjustment *(from Form CT-3, line 24)*	58	
59 Combined entire net income base *(line 57 and plus or minus line 58 - enter in the box on line 1)*	59	
60 Combined entire net income base tax computation *(multiply line 59 by tax rate; enter on line 1, see instructions)*	60	
Schedule J - Computation of Allocation of Combined Minimum Taxable Income Base and Tax		
61 Combined business income for allocation *(from line 54, column C)*	61	
62 Allocated business income *(multiply line 61 by line 41)*	62	
63 Allocated investment income *(from line 55, column C)*	63	
64 Total allocated income *(add lines 62 and 63)*	64	
65 Optional depreciation adjustment *(from Form CT-3, line 24)*	65	
66 Combined minimum taxable income base *((line 64 plus or minus line 65) - enter in the box on line 3)*	66	
67 Combined minimum taxable income base tax computation *(multiply line 66 by 5%, enter on line 3)*	67	
Schedule K - Computation of Combined Capital Base		
68 Total capital *(from Form CT-3, line 33)*	68	
69 Subsidiary capital *(from Form CT-3, line 34)*	69	
70 Investment capital *(from Form CT-3, line 36)*	70	
71 Business capital *(from Form CT-3, line 37)*	71	
72 Allocated combined subsidiary capital base *(multiply line 69, column C, by line 47 - enter in the box on line 6)*	72	
73 Combined subsidiary capital base tax computation *(multiply line 72 by .0009 - enter on line 6)*	73	
74 Allocated combined investment capital *(multiply line 70, column C, by line 44)*	74	
75 Allocated combined business capital *(multiply line 71, column C, by line 39 (line 90 for aviation corporations))*	75	
76 Combined capital base *(add column C, lines 74 and 75 - enter on line 2)*	76	
77 Combined capital base tax computation *(multiply line 76 by .00178, enter on line 2, see instructions)*	77	
78 Issuer's allocation percentage *(see instructions, enter on page 1, line B)*	78	

Subsidiary # 1	Subsidiary # 2	Subsidiary # 3	Subsidiary # 4	A Total	B Intercorporate Eliminations		C Combined Totals Column A minus Column B
Schedule F							
					•	28	•
					•	29	•
						30	• %
					•	31	•
					•	32	•
						33	• %
						34	• %
					•	35	•
					•	36	•
						37	• %
						38	%
						39	%
						40	
						41	• %
Schedule G							
					•	42	•
					•	43	•
						44	• %
Schedule H							
					•	45	•
					•	46	•
						47	• %
Schedule I							
					•	48	
						49	•
						50	•
					•	51	•
						52	•
						53	•
						54	•
						55	•
						56	•
						57	•
					•	58	•
						59	•
						60	•
Schedule J							
						61	
						62	•
						63	
						64	
						65	•
						66	•
						67	•
Schedule K							
					•	68	
					•	69	•
					•	70	•
					•	71	•
						72	•
						73	•
						74	
						75	
						76	•
						77	•
						78	• %

Schedule L - Computation of Fixed Dollar Minimum Tax for Subsidiaries *(attach additional pages if necessary)*

	A Gross Payroll	B Total Receipts	C Average Value of Gross Assets	D Fixed Dollar Minimum Tax
Subsidiary #1				
Subsidiary #2				
Subsidiary #3				
Subsidiary #4				
79 Add column D amounts, including any additional pages . . . . . Enter total and number of subsidiaries on page 1, line 12.				

List complete names and employer identification numbers for all members of this group (attach additional pages, if necessary).

Names	Beginning date in combined group	Employer Identification Number
Parent		
Subsidiary # 1		
Subsidiary # 2		
Subsidiary # 3		
Subsidiary # 4		

Schedule M — Computation of Combined Business Allocation for Aviation Corporations

	Parent	Subsidiary #	A Total	B Intercorporate Eliminations	C Combined Totals Column A minus Column B
Revenue Aircraft Arrivals and Departures					
80 New York State *(from CT-3-ATT, line 28, column A)* . .					●
81 Everywhere *(from CT-3-ATT, line 28, column B)* .					●
82 Combined New York percentage *(divide column C, line 80 by 81)*					● %
Revenue Tons Handled					
83 New York State *(from CT-3-ATT, line 30, column A)* . .					●
84 Everywhere *(from CT-3-ATT, line 30, column B)* .					●
85 Combined New York percentage *(divide column C line 83 by line 84)*					● %
Originating Revenue					
86 New York State *(from CT-3-ATT, line 32, column A)* . .					●
87 Everywhere *(from CT-3-ATT, line 32, column B)* .					●
88 Combined New York percentage *(divide column C, line 86 by line 87)*					● %
Combined Business Allocation					
89 Total New York percentages *(add column C lines 82, 85 and 88)*					%
90 Combined business allocation percentage *(divide line 89, column C by three)*					● %

Schedule N — Composition of Prepayments Claimed on Line 16

	Date	Amount	Deposit Serial Number
91 Mandatory first installment			
92 CT-400 installments . . . . . (1)			
(2)			
(3)			
93 Payment with extension application, Form CT-5			
94 Credit from prior years			
95 Total *(add lines 91 through 94; enter on line 16)*			