1995

CT-3-A

New York State Department of Taxation and Finance

General Business Corporation Combined Franchise Tax Return

Tax Law — Article 9-A

Use this form for tax periods beginning January 1, 1995 and after.

1995 calendar yr. filers, check box ☐

Other filers enter tax period:

beginning •

ending

Parent corporation employer identification number	File number	If address on return is new, check box *(see instructions)*. ☐	*For office use only*
Mailing Name and Address: Parent corporation business name		If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions).	*Date received*
Business name at location below *(if different from business name above)* c/o — Place Label Here			
Street or PO Box			
City / State / ZIP code			*Audit*

Trade name	Business telephone number ( )	Business activity code number (from federal return)	Total combined receipts •
☐ Check box if refund claimed; Principal business activity	State or country of incorporation; Date of inc. /	Foreign corporations: date began business in NYS	Total combined assets •

A. Payment - pay amount shown on line 94 - Make check payable to: ***New York State Corporation Tax*** ← Attach your payment here.	Payment enclosed
B. Combined issuer's allocation percentage *(from line 41)*	%

Metropolitan Transportation Business Tax (MTA Surcharge)

During the tax year did any corporation in the combined group do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? If *Yes*, the parent must file one Form CT-3M/4M *(see instructions)*. ☐ Yes ☐ No

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 • ☐ Yes • ☐ No

Federal return was filed on:

• ☐ 1120 • ☐ 1120-A • ☐ Consolidated basis • ☐ Other: _____

Attach a complete copy of your federal return.

Special Instructions

Permission for filing on a combined basis must be obtained from the New York State Department of Taxation and Finance by filing Form AU-2.1, *Request for Permission to File a Combined Return or to Change an Existing Combined Group.*

New Forms to File

A Form CT-3-A/C, *Report by a Corporation Included in a Combined Franchise Tax Return*, must be filed for each member of the combined group except the parent corporation filing this Form CT-3-A and any non-taxpayer (a foreign corporation not taxable in New York State but included in the combined group). **It will no longer be necessary for members to file Form CT-3.**

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

Form CT-3-A/ATT, *Investment and Subsidiary Capital Schedules* (if necessary)
Form CT-3-A/B, *Subsidiary Detail Spreadsheet*
Other relevant forms

For additional information see Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/B, and CT-3-A/ATT, General Business Corporation Combined Franchise Tax Return, Subsidiary Detail Spreadsheet and Schedules.*

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 *(see instructions)*. ☐

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
Paid Preparer Use Only: Firm's name *(or yours if self-employed)*	ID number	Date
Address	Signature of individual preparing this return	

Mail your return to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909**

Name | Employer identification number

Computation of Combined Entire Net Income Base Tax

1 Federal taxable income before net operating loss and special deductions
2 Interest on federal, state, municipal and other obligations not included on line 1
3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock
4a Interest deductions directly attributable to subsidiary capital
4b Non-interest deductions directly attributable to subsidiary capital
5a Interest deductions indirectly attributable to subsidiary capital
5b Non-interest deductions indirectly attributable to subsidiary capital
6 New York State, other state and local taxes deducted on your federal return *(see instructions)*
7 ACRS/MACRS deduction used in the computation of line 1 *(attach Form CT-399)*
8 Other additions *(attach list; see instructions)*
9 Add lines 1 through 8, column E
10 Income from subsidiary capital *(see instructions)*
11 50% of dividends from nonsubsidiary corporations *(see instructions)*
12 Foreign dividends gross-up not included on lines 10 and 11
13 New York net operating loss deduction *(attach federal and NYS computations)*
14 Allowable New York depreciation *(attach Form CT-399)*
15 Other subtractions *(attach list; see instructions)*
16 Total subtractions *(add lines 10 through 15, column E)*
17 Entire net income *(subtract line 16 from line 9; enter here and on line 42)*
18 Combined investment income before allocation *(from line 241, but not more than line 17, column E)*
19 Combined business income before allocation *(subtract line 18, column E, from line 17, column E)*
20 Allocated combined investment income *(multiply line 18 by • % from line 225)*
21 Allocated combined business income *(multiply line 19 by • % from line 130 or line 162)*
22 Total allocated income *(add lines 20 and 21)*
23 Optional depreciation adjustments *(see instructions)*
24 Combined entire net income base *(line 22 plus or minus line 23, column E)*
25 Combined entire net income base tax *(multiply line 24 by tax rate; see instructions; enter here and on line 70)*

Computation of Combined Capital Base (Use average values and enter whole dollars for lines 26 through 31)

26 Total assets from federal return
27 Real property and marketable securities included on line 26
28 Subtract line 27 from line 26
29 Real property and marketable securities at fair market value
30 Adjusted total assets *(add lines 28 and 29)*
31 Total liabilities
32 Total combined capital *(subtract line 31, column E, from line 30, column E)*
33 Combined subsidiary capital from line 248, column E
34 Combined business and investment capital *(subtract line 33 from line 32)*
35 Combined investment capital from line 227, column E
36 Combined business capital *(subtract line 35 from line 34)*
37 Allocated combined investment capital *(multiply line 35 by • % from line 225)*
38 Allocated combined business capital *(multiply line 36 by • % from line 130 or line 162)*
39 Combined capital base *(add lines 37 and 38)*
40 Combined capital base tax *(multiply line 39 by .00178; enter here and on line 71)*
41 Combined issuer's allocation percentage *(see instructions; enter here and on line B on page 1)*

	A Parent	B Total Subsidiaries	C Subtotal *(column A + column B)*	D Intercorporate Eliminations		E Combined Total *(column C — column D)*
1					1	•
2					2	•
3					3	•
4a					4a	•
4b					4b	•
5a					5a	•
5b					5b	•
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	•
37					37	
38					38	
39					39	
40					40	•
41					41	• %

Name | Employer identification number

Computation of Minimum Taxable Income Base and Tax

42 Entire net income from line 17 42

Adjustments *(see instructions)*

43 Depreciation of tangible property placed in service after 1986 *(see instructions)* 43
44 Amortization of mining exploration and development costs paid or incurred after 1986 44
45 Amortization of circulation expenditures paid or incurred after 1986 *(personal holding companies only)* 45
46 Basis adjustments in determining gain or loss from sale or exchange of property 46
47 Long term contracts entered into after 2/28/86 47
48 Installment sales of certain property 48
49 Merchant marine capital construction funds 49
50 Passive activity loss *(closely held and personal service corporations only)* 50
51 Combine lines 42 through 50, column E 51

Tax Preference Items *(see instructions)*

52 Depletion 52
53 Appreciated property charitable deduction 53
54 Intangible drilling costs 54
55 Add lines **51** through **54**, column E 55
56 Combined net operating loss deduction from line 13 56
57 Total *(add lines 55 and 56)* 57
58 Combined alternative net operating loss deduction *(see instructions)* 58
59 Minimum taxable income *(subtract line 58 from line 57)* 59
60 Investment income from line 239 *(balance before NOL deduction)* 60
61 Apportioned New York alternative net operating loss deduction *(see instructions)* 61
62 Combined alternative investment income before allocation *(subtract line 61 from line 60)* 62
63 Combined alternative business income before allocation *(subtract line 62 from line 59)* 63
64 Allocated combined alternative business income *(multiply line 63 by* ____ % *from line 130 or line 194)* 64
65 Allocated combined alternative investment income *(multiply line 62 by* ____ % *from line 225)* 65
66 Allocated combined minimum taxable income *(add lines 64 and 65)* 66
67 Optional depreciation adjustment from line 23, column E 67
68 Combined minimum taxable income base *(line 66 plus or minus line 67)* 68
69 Tax on combined minimum taxable income base *(multiply line 68 by 3½% (.035))* 69

	A Parent	B Total Subsidiaries	C Subtotal *(column A + column B)*	D Intercorporate Eliminations		E Combined Total *(column C — column D)*
42					42	
43					43	•
44					44	•
45					45	•
46					46	•
47					47	•
48					48	•
49					49	•
50					50	•
51					51	•
52					52	•
53					53	•
54					54	•
55					55	•
56					56	•
57					57	•
58					58	•
59					59	•
60					60	•
61					61	•
62					62	•
63					63	•
64					64	•
65					65	•
66					66	•
67					67	•
68					68	
69					69	•

Name	Employer identification number
	—

Computation of Tax

70	Tax on combined entire net income base from line 25	70	
71	Tax on combined capital base from line 40 (new small business: ☐ first year ☐ second year)	71	
72	Fixed dollar minimum tax *(for the corporation filing this form; see instructions)*	72	
	Gross payroll / Total receipts / Gross assets		
73	Amount from line 69, 70, 71 or 72 whichever is largest	73	
74	Combined subsidiary capital base tax from line 250	74	
75	Combined tax due before credits *(add lines 73 and 74)*	75	
76	Tax credits from line 101 *(attach appropriate form for each credit claimed)*	76	
77	Balance *(subtract line 76 from line 75)*	77	
78	Amount from line 69 or line 72, whichever is larger	78	
79	Combined franchise tax *(amount from line 77 or 78, whichever is larger)*	79	
80	Number of subsidiaries: ☐ Taxable subsidiaries: ☐	80	
	See instructions before completing lines 81a and 81b		
81a	Fixed dollar minimum tax for subsidiaries ($1,500)	81a	
81b	Fixed dollar minimum tax for subsidiaries ($325, $425 or $800)	81b	
82	Total combined tax *(add lines 79, 81a and 81b)*	82	
83	State tax surcharge *(see instructions; multiply line 82 by rate ☐ %)*	83	
84	Total combined tax and state tax surcharge *(add lines 82 and 83)*	84	
	First installment of estimated tax for next period:		
85a	If a request for extension was filed, enter amount from Form CT-5.3, line 5	85a	
85b	If Form CT-5.3 was not filed and line 84 is over $1,000, see instructions	85b	
86	Add line 84 and line 85a or 85b	86	
87	Total prepayments from line 108	87	
88	Balance *(subtract line 87 from line 86; if line 87 is more than line 86, enter "0")*	88	
89	Penalty for underpayment of estimated tax *(check box if Form CT-222 is attached ☐ if none, enter "0")*	89	
90	Interest on late payment *(see instructions)*	90	
91	Late filing and late payment penalties *(see instructions)*	91	
92	Balance *(add lines 88 through 91)*	92	
93	If you want to Return a Gift to Wildlife, enter amount *(see instructions)*	93	00
94	Balance due *(if line 87 is less than the total of lines 86, 89, 90, 91 and 93, the difference is amount due; enter payment on line A on page 1)*	94	
95	Overpayment *(if line 87 is more than the total of lines 86, 89, 90, 91 and 93, the difference is amount overpaid)*	95	
96	Amount of overpayment to be credited to next period	96	
97	Balance of overpayment *(subtract line 96 from line 95)*	97	
98	Amount of overpayment to be credited to Form CT-3M/4M	98	
99	Refund of overpayment *(subtract line 98 from line 97; check refund box on page 1)*	99	
100	Refund of unused tax credits *(see instructions and attach appropriate forms; check refund box on page 1)*	100	

Recap of Credits Claimed on Line 76 Against Current Year's Franchise Tax *(see instructions for lines 76, 100 and 101)*

Form DTF-601		Form CT-43	
Form DTF-601.1		Form CT-43.1	
Form DTF-602		Form CT-45	
Form DTF-603		Form CT-46	
Servicing mortgages credit			
Minimum tax credit from line 220			

101 Total credits listed above *(enter here and on line 76; attach appropriate form or statement for each credit claimed; the portion of the credit claimed as a refund should be shown on line 100)* . . . **101**

Composition of Prepayments included on line 87

			Date Paid	Amount
102 Mandatory first installment	102			
103 CT-400 installments	103	1		
		2		
		3		
104 Payment with extension request, Form CT-5.3, line 8	104			
105 Credit from prior years			105	
106 Credit from Form CT-3M/4M Period			106	
107 Total prepayments from subsidiaries (from Form(s) CT-3-A/C)			107	
108 Total prepayments *(add lines 102 through 107; enter here and on line 87)*			108	

109 Interest deducted in computing federal taxable income . . . •

110 If the IRS has completed an audit of any of your returns within the last five years, list years:

111 If a member of an affiliated federal group, name primary corporation:

Name	EIN
•	•

112 If more than 50% owned by another corporation, name parent corporation:

Name	EIN
•	•

113 Corporations organized outside New York State, complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no par shares	Value
	$		$

114 Does any corporation in the group have an interest in **real property** located in New York State? . . . **114** • ☐ Yes • ☐ No

115 Has controlling interest in this corporation's stock changed at any time during the last 3 years? . . . **115** • ☐ Yes • ☐ No

If you answered *Yes* to questions 114 and 115 attach an explanation *(see instructions)*.

Interest Paid to Shareholders

116 Did this corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If *Yes*, complete the following (if more than one, attach separate sheet) . . **116** • ☐ Yes • ☐ No

Shareholder's name		Social security number or EIN
Total indebtedness to shareholders described above	Interest paid to shareholder	Total interest paid
	•	

117 Is there written evidence of the indebtedness? . . . **117** • ☐ Yes • ☐ No

118 Are you claiming small business taxpayer status for lower entire net income tax rates? . . . **118** ☐ Yes ☐ No

119 Total capital contributions *(see instructions)* . . . **119** •

Name | Employer identification number

Computation of Combined Business Allocation Percentage for Aviation Corporations, Except Certain Foreign Airlines *(use the combined totals when dividing)*

120	New York aircraft arrivals and departures (revenue flights only)	120
121	Total aircraft arrivals and departures (revenue flights only)	121
122	Combined New York percentage *(divide line 120, column E, by line 121, column E)*	122
123	New York revenue tons handled	123
124	Total revenue tons handled	124
125	Combined New York percentage *(divide line 123, column E, by line 124, column E)*	125
126	New York originating revenue	126
127	Total originating revenue	127
128	Combined New York percentage *(divide line 126, column E, by line 127, column E)*	128
129	Total combined New York percentages *(add lines 122, 125 and 128)*	129
130	Combined New York business allocation percentage *(divide line 129 by three)*	130

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

Average value of (*see instructions*):

131	New York real estate owned	131
132	Total real estate owned	132
133	New York real estate rented	133
134	Total real estate rented	134
135	New York inventories owned	135
136	Total inventories owned	136
137	New York tangible personal property owned	137
138	Total tangible personal property owned	138
139	New York tangible personal property rented	139
140	Total tangible personal property rented	140
141	Total New York property *(add lines 131, 133, 135, 137 and 139)*	141
142	Total property everywhere *(add lines 132, 134, 136, 138 and 140)*	142
143	Combined New York State property factor *(divide line 141, column E, by line 142, column E)*	143

Receipts in the regular course of business from:

144	Sales of tangible personal property shipped to points within New York State	144
145	Total sales of tangible personal property	145
146	New York services performed	146
147	Total services performed	147
148	New York rentals of property	148
149	Total rentals of property	149
150	New York royalties	150
151	Total royalties	151
152	Other New York business receipts	152
153	Total other business receipts	153
154	Total New York receipts *(add lines 144, 146, 148, 150 and 152)*	154
155	Total receipts everywhere *(add lines 145, 147, 149, 151 and 153)*	155
156	Combined New York State receipts factor *(divide line 154, column E, by line 155, column E)*	156
157	Additional combined receipts factor from line 156	157
158	New York wages and other compensation of employees except general executive officers	158
159	Total wages and other compensation of employees except general executive officers	159
160	Combined New York State payroll factor *(divide line 158, column E, by line 159, column E)*	160
161	Total combined New York State factors *(add percentages on lines 143, 156, 157 and 160)*	161
162	Combined business allocation percentage *(divide line 161 by four or the number of factors; enter here and in the boxes on line 21 and line 38)*	162

	A Parent	B Total Subsidiaries	C Subtotal *(column A + column B)*	D Intercorporate Eliminations		E Combined Total *(column C — column 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	•
145					145	•
146					146	•
147					147	•
148					148	•
149					149	•
150					150	•
151					151	•
152					152	•
153					153	•
154					154	•
155					155	•
156					156	• %
157					157	• %
158					158	•
159					159	•
160					160	• %
161					161	• %
162					162	%

Name	Employer identification number
	—

Combined Alternative Business Allocation Percentage for Minimum Taxable Income Base *(use combined totals when dividing)*

Average value of *(see instructions)*:

163	New York real estate owned	163
164	Total real estate owned	164
165	New York real estate rented	165
166	Total real estate rented	166
167	New York inventories owned	167
168	Total inventories owned	168
169	New York tangible personal property owned	169
170	Total tangible personal property owned	170
171	New York tangible personal property rented	171
172	Total tangible personal property rented	172
173	Total New York property *(add lines 163, 165, 167, 169 and 171)*	173
174	Total property everywhere *(add lines 164, 166, 168, 170 and 172)*	174
175	Combined New York State property factor *(divide line 173, column E, by line 174, column E)*	175

Receipts in the regular course of business from:

176	Sales of tangible personal property shipped to points within New York State	176
177	Total sales of tangible personal property	177
178	New York services performed	178
179	Total services performed	179
180	New York rentals of property	180
181	Total rentals of property	181
182	New York royalties	182
183	Total royalties	183
184	Other New York business receipts	184
185	Total other business receipts	185
186	Total New York receipts *(add lines 176, 178, 180, 182 and 184)*	186
187	Total receipts everywhere *(add lines 177, 179, 181, 183 and 185)*	187
188	Combined New York State receipts factor *(divide line 186, column E, by line 187, column E)*	188
189	Additional combined New York State receipts factor from line 188	189
190	New York wages and other compensation of employees except general executive officers	190
191	Total wages everywhere and other compensation of employees except general executive officers	191
192	Combined New York State payroll factor *(divide line 190, column E, by line 191, column E)*	192
193	Total combined New York State factors *(add percentages on lines 175, 188, 189 and 192)*	193
194	Combined alternative business allocation percentage *(divide line 193 by four or by the number of factors)*	194

	A Parent	B Total Subsidiaries	C Subtotal *(column A + column B)*	D Intercorporate Eliminations		E Combined Total *(column C — column D)*
163					163	
164					164	
165					165	
166					166	
167					167	
168					168	
169					169	
170					170	
171					171	
172					172	
173					173	•
174					174	•
175					175	• %
176					176	
177					177	
178					178	
179					179	
180					180	
181					181	
182					182	
183					183	
184					184	
185					185	
186					186	•
187					187	•
188					188	• %
189					189	• %
190					190	•
191					191	•
192					192	• %
193					193	• %
194					194	• %

Name	Employer identification number
	—

Computation of Combined Adjusted Minimum Tax and Combined Alternative Minimum Tax Credit

(Complete if tax due this year is based on the minimum taxable income base)

195 Entire net income from line 17, column E

196 Depletion from line 52, column E

197 Total *(add lines 195 and 196)*

198 Combined investment income before allocation from line 241

199 Modified combined business income before allocation *(subtract line 198 from line 197)*

200 Allocated modified combined business income *(multiply line 199 by* _____ % *from line 130 or line 194)*

201 Allocated combined investment income *(multiply line 198 by* _____ % *from line 225)*

202 Total allocated modified combined minimum income *(add lines 200 and 201)*

203 Optional depreciation adjustment from line 23, column E

204 Combined modified minimum taxable income base *(line 202 plus or minus line 203)*

205 Combined modified minimum tax *(see instructions)*

206 Combined minimum tax from line 69

207 Amount from line 70, 71 or 72, whichever is largest *(enter here and on line 210)*

208 Excess combined minimum tax *(subtract line 207 from line 206; if less than 0 enter "0")*

209 Combined modified minimum tax from line 205

210 Amount from line 207

211 Excess modified combined minimum tax *(subtract line 210 from line 209; if less than 0, enter "0")*

212 Combined adjusted minimum tax *(subtract line 211 from line 208; if less than 0, use parentheses)*

Application of Combined Minimum Tax Credit *(Complete if tax due for a prior year was based on the minimum taxable income base)*

213 Combined adjusted minimum tax from 1994 *(see instructions)*

214 Combined adjusted minimum tax from pre-1994 years *(see instructions)*

215 Combined pre-1994 NOL component *(see instructions)*

216 Enter 20% of line 215 *(see instructions)*

217 Total combined adjusted minimum tax *(add lines 213, 214 and 216)*

218 Combined minimum tax credits used in prior periods

219 Combined minimum tax credit available for use this period *(subtract line 218 from line 217)*

220 Combined minimum tax credit used this period *(see instructions)*

221 Combined minimum tax credit available to be carried forward to next period *(subtract line 220 from line 219)*

	A Parent	B Total Subsidiaries	C Subtotal	D Intercorporate Eliminations		E Combined Total
195					195	
196					196	
197					197	
198					198	
199					199	
200					200	
201					201	
202					202	
203					203	
204					204	•
205					205	
206					206	
207					207	
208					208	•
209					209	
210					210	
211					211	•
212					212	•

213		213	
214		214	
215		215	
216		216	
217		217	
218		218	
219		219	
220		220	•
221		221	

Name | Employer identification number

Computation of Combined Investment Capital and Investment Allocation Percentage *(See instructions for information for lines 222 through 226)*

222 Section 1 - Corporate and Governmental Debt Instruments
- **A** Average value *(see instructions)*
- **B** Liabilities *(see instructions)*
- **C** Net average value *(subtract line B from line A)*
- **D** Net average value allocated to New York State

223 Section 2 - Corporate Stock, Stock Rights, Stock Warrants and Stock Options
- **A** Average value
- **B** Liabilities
- **C** Net average value *(subtract line B from line A)*
- **D** Net average value allocated to New York State

224 Total Section 1 and Section 2
- **A** Average value *(add lines 222A and 223A)*
- **B** Liabilities *(add lines 222B and 223B)*
- **C** Net average value *(add lines 222C and 223C)*
- **D** Net average value allocated to New York State *(add lines 222D and 223D)*

225 Combined investment allocation percentage *(divide line 224D by line 224C; use to compute lines 20, 37, 65 and 201)*

226 Cash (optional)

227 Combined investment capital *(add lines 224C, column E, and 226, column E)*

Computation of Combined Investment Income for Allocation

228 Interest income from investment capital, listed on line 222, Section 1 *(see instructions)*

229 Interest income from bank accounts

230 All other interest income from investment capital

231 Dividend income from investment capital

232 Net capital gain (or loss) from investment capital

233 Investment income other than interest, dividends, capital gains or capital losses

234 Total combined investment income *(add lines 228 through 233)*

235 Interest deductions directly attributable to investment capital

236 Non-interest deductions directly attributable to investment capital

237 Interest deductions indirectly attributable to investment capital

238 Non-interest deductions indirectly attributable to investment capital

239 Balance *(subtract the sum of lines 235 through 238, column E, from line 234, column E)*

240 Apportioned New York combined net operating loss deduction

241 Combined investment income before allocation *(subtract line 240 from line 239; enter here and on line 18 and 198)*

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

242 Interest from combined subsidiary capital *(attach list)*

243 Dividends from combined subsidiary capital *(attach list)*

244 Capital gains from combined subsidiary capital *(see instructions; attach list)*

245 Total Income from combined subsidiary capital *(add lines 242 through 244, column E; enter here and on line 10)*

Computation and Allocation of Combined Subsidiary Capital Base and Tax *(See instructions for information for lines 246 through 249)*

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

246 Average value

247 Liabilities

248 Net average value

249 Net average value allocated to New York State

250 Combined subsidiary capital base tax *(multiply line 249, column E, by .0009; also enter on line 74)*

	A Parent	B Total Subsidiaries	C Subtotal *(column A + column B)*	D Intercorporate Eliminations		E Combined Total *(column C — column D)*
222					222	
A					A	
B					B	
C					C	
D					D	
223					223	
A					A	
B					B	
C					C	
D					D	
224					224	
A					A	.
B					B	.
C					C	.
D					D	.
225					225	. %
226					226	.
227					227	.
228					228	.
229					229	.
230					230	.
231					231	.
232					232	.
233					233	.
234					234	.
235					235	.
236					236	.
237					237	.
238					238	.
239					239	.
240					240	.
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