



# 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

1996 calendar yr. filers, check box   
Other filers enter tax period:

beginning	
ending	

Employer identification number		File number		If address on return is new, check box (see instructions). <input type="checkbox"/>		For office use only	
Mailing Name and Address	Taxpayer's business name			If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions). If no form is enclosed, call 1 800 462-8100 to request one. From areas outside the U.S. and Canada, call (518) 485-6800.		Date received	
	Business name at location below (if different from business name above)						
	c/o Street or PO Box						
	City State ZIP code						
Trade name		Business telephone number ( )		Business activity code number (from federal return)		Audit use	
Principal business activity				State or country of incorporation		Date of incorporation	
Foreign corporations: date began business in NYS							
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?  Yes  No

Gross payroll	Total receipts	Average value of gross assets	
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1 Fixed dollar minimum tax (only for the corporation filing this form; see instructions) .....

2 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
	\$		\$

### Composition of Prepayments

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			
4 CT-400 installments .....	4	(1)			4	(1)		
		(2)				(2)		
		(3)				(3)		
5 Payment with extension .....	5				5			
6 Credit from prior years (see instructions).....	6				6			
7 Add amount columns (enter here and include on line 107 of Form CT-3-A) .....	7				7			

**Certification.** Under 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 elected officer or authorized person		Official title		Date	
Paid Preparer Use Only	Firm's name (or yours if self-employed)			ID number	
	Address			Signature of individual preparing this return	

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

## Instructions

The 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, which is responsible for filing Form CT-3-A; and
- B. a foreign corporation which is not taxable in New York State.

Form CT-3-A/C is required to be filed annually and must be attached to the parent corporation's Form CT-3-A.

### Reporting Period

If you are a calendar year filer, check the box in the upper right corner on the front of the form.

If you are a fiscal year filer, complete the beginning and ending tax period boxes in the upper right corner on the front of the form.

### Fixed Dollar Minimum Tax

Each corporation (except those mentioned in A and B above) must compute its own fixed dollar minimum tax on this form. Enter this tax on line 1 of this form.

**Do not pay the tax with this form.** Enter the fixed dollar minimum tax on line 1 of this form and also include on Form CT-3-A, line 81a or line 81b, whichever is applicable.

The fixed dollar minimum tax is computed as follows:

<b>For a corporation with a gross payroll of:</b>	<b>The fixed dollar minimum tax is:</b>
\$6,250,000 or more .....	\$1,500
Less than \$6,250,000 but more than \$1,000,000 .....	\$425
\$1,000,000 or less .....	\$325
Gross payroll, total receipts and average value of gross assets are each \$1,000 or less .....	\$800

See Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT and CT-3-A/B*, line 72 instructions for computation of fixed dollar minimum tax.

Enter your gross payroll, total receipts and gross assets in the appropriate boxes on line 1.

### Composition of Prepayments

Complete this schedule only if the corporation filing this Form CT-3-A/C made separate payments or has separate credits.

**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 49 of Form CT-3M/4M, filed by the parent.

## Need Help?

**For information, forms or publications**, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, you can also call toll free 1 800 462-8100.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

From areas outside the U.S. and Canada, call (518) 485-6800.

**Hotline for the Hearing and Speech Impaired** - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

**If you need to write**, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

## Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 8, 9, 9-A, 13, 19, 27, 32, 33 and 33-A of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer corporate tax liabilities under the Tax Law, for certain tax refund offsets, and for any other purpose authorized by law.

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

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.