



CT-3-A

New York State Department of Taxation and Finance

General Business Corporation Combined Franchise Tax Return

Tax Law — Article 9-A

Final return Amended return

All filers must enter tax period: beginning ending

| | | | | |
|--|---|---|---|---|
| Employer identification number (EIN) | File number | Business telephone number () | If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/> | If you claim an overpayment, mark an X in the box <input type="checkbox"/> |
| Legal name of corporation | | Trade name/DBA | | |
| Mailing name (if different from legal name above) c/o | | State or country of incorporation | Date received (for Tax Department use only) | |
| Number and street or PO box | | Date of incorporation | | |
| City | State | ZIP code | | |
| NAICS business code number (from federal return) | 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 | | Audit (for Tax Department use only) |
| Principal business activity | | | | |

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 (MCTD)? If Yes, the parent must file Form CT-3M/4M (see instructions) Yes No

| | | | |
|--|----------|------------------|--|
| A. Pay amount shown on line 94. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.) | A | Payment enclosed | |
| | | | |

| | | |
|--|----------|---|
| B. Combined issuer's allocation percentage (from line 41) | B | % |
|--|----------|---|

C. If any member of the combined group is the parent of a QSSS, mark an **X** in the box and attach Form CT-60-QSSS

D. Federal return filed (mark an **X** in one): **Attach a complete copy of your federal return.**
 Form 1120 • Consolidated basis • Other: • _____

E. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see *Need help?*).

F. If any member in the combined group is a captive real estate investment trust (REIT) or captive regulated investment company (RIC), mark an **X** in the box (see instructions)

G. If any member in the combined group is an overcapitalized captive insurance company, mark an **X** in the box

H. If you marked the *Consolidated basis* box in line D above, complete the following:

| | | |
|--|---|----------------------|
| 1. Number of corporations included in the federal consolidated group | • | <input type="text"/> |
| 2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD) ... | • | <input type="text"/> |
| 3. Total consolidated FTI before the NOLD of corporations that are included in the federal consolidated return but that are not included in a combined return for New York State tax | • | <input type="text"/> |
| 4. Total FTI before the NOLD of corporations that are not included in the federal consolidated return but that are included in a combined return for New York State tax | • | <input type="text"/> |
| 5. If substantially all of the voting stock of this corporation is owned or controlled, directly or indirectly, by another corporation, give the name and EIN of that corporation below. | | |
| • Legal name of corporation | • | EIN |

I. Do you have an interest in any partnerships? (mark an **X** in the appropriate box) Yes • No •

J. Did you include a disregarded entity in this return? (mark an **X** in the appropriate box) Yes No
 If Yes, enter the name and EIN below. If more than one, attach list with names and EINs.

| | |
|----------------------------------|-----|
| Legal name of disregarded entity | EIN |
|----------------------------------|-----|

K. If only one subsidiary is included in this return, provide the name and EIN of that subsidiary below.

| | |
|---------------------------|-----|
| Legal name of corporation | EIN |
|---------------------------|-----|



| | |
|---------------------------|--------------------------------|
| Legal name of corporation | Employer identification number |
|---------------------------|--------------------------------|

Computation of combined entire net income (ENI) base

| | |
|--|-----------|
| 1 Federal taxable income before net operating loss (NOL) and special deductions (include disallowed dividends paid deduction: ● <input style="width: 100px;" type="text"/>) | 1 |
| 2 Interest on federal, state, municipal, and other obligations not included on line 1 | 2 |
| 3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock | 3 |
| 4a Interest deductions directly attributable to subsidiary capital..... | 4a |
| 4b Noninterest deductions directly attributable to subsidiary capital..... | 4b |
| 5a Interest deductions indirectly attributable to subsidiary capital..... | 5a |
| 5b Noninterest deductions indirectly attributable to subsidiary capital..... | 5b |
| 6 New York State and other state and local taxes deducted on your federal return (see instructions) | 6 |
| 7 Federal depreciation deduction from Form CT-399, if applicable (see instructions) | 7 |
| 8 Other additions (see instructions) ● IRC section 199 deduction: <input style="width: 100px;" type="text"/> | 8 |
| 9 Add lines 1 through 8, column E..... | 9 |
| 10 Income from subsidiary capital (from line 219) | 10 |
| 11 Fifty percent of dividends from nonsubsidiary corporations (see instructions) | 11 |
| 12 Foreign dividends gross-up not included on lines 10 and 11..... | 12 |
| 13 Combined New York net operating loss deduction (NOLD) (attach federal and NYS computations) | 13 |
| 14 Allowable New York depreciation from Form CT-399, if applicable (see instructions) | 14 |
| 15 Other subtractions (see instructions) S-11 ● <input style="width: 100px;" type="text"/> | 15 |
| 16 Total subtractions (add lines 10 through 15, column E) | 16 |
| 17 Combined ENI (subtract line 16 from line 9; enter here and on line 42) | 17 |
| 18 Combined investment income before allocation (from line 215, but not more than line 17, column E) | 18 |
| 19 Combined business income before allocation (subtract line 18, column E, from line 17, column E) | 19 |
| 20 Allocated combined investment income (multiply line 18 by ● <input style="width: 50px;" type="text"/> % from line 199) | 20 |
| 21 Allocated combined business income (multiply line 19 by ● <input style="width: 50px;" type="text"/> % from line 128, 160, or 163) | 21 |
| 22 Total combined allocated income (add lines 20 and 21) | 22 |
| 23 Optional depreciation adjustments (see instructions) | 23 |
| 24 Combined ENI base (line 22 plus or minus line 23, column E) | 24 |
| 25 Combined ENI base tax (multiply line 24 by the appropriate tax rate from the Tax rates schedule in the instructions; enter here and on line 72)... | 25 |

Computation of combined capital base (use average values and enter whole dollars for lines 26 through 31; see instructions)

| | |
|---|-----------|
| 26 Total assets from federal return | 26 |
| 27 Real property and marketable securities included on line 26..... | 27 |
| 28 Subtract line 27 from line 26..... | 28 |
| 29 Real property and marketable securities at fair market value | 29 |
| 30 Adjusted total assets (add lines 28 and 29) | 30 |
| 31 Total liabilities..... | 31 |
| 32 Total combined capital (subtract line 31, column E, from line 30, column E) | 32 |
| 33 Combined subsidiary capital from line 222, column E; if none, enter 0 | 33 |
| 34 Combined business and investment capital (subtract line 33 from line 32) | 34 |
| 35 Combined investment capital from line 201, column E; if none, enter 0 | 35 |
| 36 Combined business capital (subtract line 35 from line 34) | 36 |
| 37 Allocated combined investment capital (multiply line 35 by ● <input style="width: 50px;" type="text"/> % from line 199) | 37 |
| 38 Allocated combined business capital (multiply line 36 by ● <input style="width: 50px;" type="text"/> % from line 128, 160, or 163) | 38 |
| 39 Combined capital base (add lines 37 and 38) | 39 |
| 40 Combined capital base tax (see instructions) | 40 |
| 41 Combined issuer's allocation percentage (see instructions; enter here and on line B on page 1) | 41 |



| | A Parent | | B Total subsidiaries <i>(if only one subsidiary also complete line K)</i> | | C Subtotal <i>(column A + column B)</i> | | D Intercompany eliminations | | E Combined total <i>(column C - column D)</i> | |
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|---------------------------|--------------------------------|
| Legal name of corporation | Employer identification number |
|---------------------------|--------------------------------|

Computation of combined minimum taxable income (MTI) base

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| 42 Combined ENI from line 17..... | 42 |
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Adjustments (see instructions)

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| 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 February 28, 1986 | 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 Add lines 42 through 50, column E..... | 51 |

Tax preference items (see instructions)

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| 52 Depletion..... | 52 |
| 53 | 53 |
| 54 Intangible drilling costs..... | 54 |
| 55 Add lines 51 through 54, column E..... | 55 |
| 56 Combined New York NOLD from line 13 | 56 |
| 57 Total (add lines 55 and 56) | 57 |
| 58 Combined alternative net operating loss deduction (ANOLD) (see instructions) | 58 |
| 59 Combined MTI (subtract line 58 from 57) | 59 |
| 60 Combined investment income before apportioned NOLD (add line 18 and line 214) | 60 |
| 61 Combined investment income not included in ENI but included in MTI | 61 |
| 62 Combined investment income before apportioned ANOLD (add lines 60 and 61) | 62 |
| 63 Apportioned combined New York ANOLD (see instructions) | 63 |
| 64 Combined alternative investment income before allocation (subtract line 63 from line 62) | 64 |
| 65 Combined alternative business income before allocation (subtract line 64 from line 59) | 65 |
| 66 Allocated combined alternative business income (multiply line 65 by <input type="text"/> % from line 128, line 163, or line 195) | 66 |
| 67 Allocated combined alternative investment income (multiply line 64 by <input type="text"/> % from line 199) | 67 |
| 68 Allocated combined MTI (add lines 66 and 67) | 68 |
| 69 Optional depreciation adjustment from line 23, column E | 69 |
| 70 Combined MTI base (line 68 plus or minus line 69) | 70 |
| 71 Tax on combined MTI base (multiply line 70 by the appropriate rate; see instructions) | 71 |



| | A Parent | B Total subsidiaries <i>(if only one subsidiary also complete line K)</i> | C Subtotal <i>(column A + column B)</i> | D Intercorporate eliminations | E Combined total <i>(column C - column D)</i> |
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|---------------------------|--------------------------------|
| Legal name of corporation | Employer identification number |
|---------------------------|--------------------------------|

Computation of tax

| | | | |
|---|---|------|----|
| 72 Tax on combined ENI base from line 25..... | • | 72 | |
| 73 Tax on combined capital base from line 40 (see instructions) (if new small business, mark an X in applicable box: first year • <input type="checkbox"/> second year • <input type="checkbox"/>) | • | 73 | |
| Fixed dollar minimum tax (see instructions) | | | |
| 74a New York receipts (see instructions)..... | • | 74a | |
| 74b Fixed dollar minimum tax (for the corporation filing this form) | • | 74b | |
| 75 Amount from line 71, 72, 73, or 74b, whichever is greatest (see instructions) | • | 75 | |
| 76 Combined subsidiary capital base tax from line 224 | • | 76 | |
| 77 Combined tax due before credits (add lines 75 and 76) | • | 77 | |
| 78 Tax credits (see instructions) | • | 78 | |
| 79 Balance (subtract line 78 from line 77) | • | 79 | |
| 80 Amount from line 71 or line 74b, whichever is greater | • | 80 | |
| 81 Combined franchise tax (see instructions) | • | 81 | |
| 82 Number of subsidiaries: • <input type="text"/> Number of taxable subsidiaries: • <input type="text"/> | • | 82 | |
| See instructions before completing lines 83a and 83b | | | |
| 83a Sum of fixed dollar minimum (FDM) taxes from all subsidiaries with a FDM over \$1,000 | • | 83a | |
| 83b Sum of FDM taxes from all subsidiaries with a FDM of \$1,000 or less..... | • | 83b | |
| 84 Total combined tax due (add lines 81, 83a, and 83b) | • | 84 | |
| First installment of estimated tax for next period: | | | |
| 85a If you filed a request for extension, enter amount from Form CT-5.3, line 5 | • | 85a | |
| 85b If you did not file Form CT-5.3 and the total of lines 81 and 83a 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 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/> | • | 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 | |
| Voluntary gifts/contributions (see instructions): | | | |
| 93a Return a Gift to Wildlife | • | 93a | 00 |
| 93b Breast Cancer Research & Education Fund | • | 93b | 00 |
| 93c Prostate Cancer Research, Detection, and Education Fund | • | 93c | 00 |
| 93d 9/11 Memorial..... | • | 93d | 00 |
| 93e Volunteer Firefighting & EMS Recruitment Fund | • | 93e | 00 |
| 94 Balance due (if line 87 is less than the total of lines 86, 89, 90, 91, and 93a through 93e, enter the difference here. This is the amount due; enter the payment amount on line A on page 1) | • | 94 | |
| 95 Overpayment (if line 87 is more than the total of lines 86, 89, 90, 91, and 93a through 93e, enter the difference here. This is the 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) | • | 99 | |
| 100a Refund of unused tax credits (see instructions and attach appropriate forms) | • | 100a | |
| 100b Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms) | • | 100b | |



Summary of credits claimed on line 78 against current year's franchise tax (see instructions for lines 78, 100a and 100b, 101a and 101b)

| | | | | | | | |
|------------|--|---------------|--|---------------|--|-----------------------|--|
| CT-38... ● | | CT-242..... ● | | CT-603..... ● | | CT-634..... ● | |
| CT-40... ● | | CT-243..... ● | | CT-604..... ● | | CT-635..... ● | |
| CT-41... ● | | CT-246..... ● | | CT-605..... ● | | DTF-619..... ● | |
| CT-43... ● | | CT-248..... ● | | CT-606..... ● | | DTF-621..... ● | |
| CT-44... ● | | CT-249..... ● | | CT-607..... ● | | DTF-622..... ● | |
| CT-46... ● | | CT-250..... ● | | CT-611..... ● | | DTF-624..... ● | |
| CT-47... ● | | CT-259..... ● | | CT-611.1... ● | | DTF-630..... ● | |
| CT-236.. ● | | CT-261..... ● | | CT-612..... ● | | Servicing | |
| CT-238.. ● | | CT-601..... ● | | CT-613..... ● | | mortgages credit... ● | |
| CT-239.. ● | | CT-601.1... ● | | CT-631..... ● | | Other credits..... ● | |
| CT-241.. ● | | CT-602..... ● | | CT-633..... ● | | | |

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box

101a Total credits listed above (enter here and on line 78; attach appropriate form or statement for each credit claimed) **101a**

101b Total refund eligible tax credits (see instructions; the amount of the credit claimed as a refund should be shown only on line 100a) ● **101b**

| Composition of prepayments included on line 87 (see instructions) | | Date paid | Amount |
|---|--|-------------|--------|
| 102 | Mandatory first installment of combined group | 102 | |
| 103a | Second installment of combined group from Form CT-400 | 103a | |
| 103b | Third installment of combined group from Form CT-400 | 103b | |
| 103c | Fourth installment of combined group from Form CT-400 | 103c | |
| 104 | Payment with extension request, from Form CT-5.3, line 8 | 104 | |
| 105 | Overpayment credited from prior years..... | 105 | |
| 106 | Overpayment credited from Form CT-3M/4M <input type="text" value="Period"/> | 106 | |
| 107 | Total prepayments from subsidiaries not previously included in the combined return (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 ● **109**

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, enter name of primary corporation and EIN:
 ● Name ● EIN

112 If more than 50% owned by another corporation, enter name of parent corporation and EIN:
 ● 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 \$ |
|----------------------|----------|-------------------------|----------|

Interest paid to shareholders

114 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock (mark an **X** in the appropriate box)? If Yes, complete the following and mark an **X** in the appropriate box on line 115 (if more than one, attach separate sheet) **114** Yes ● No ●

| | | | |
|--------------------------------|---|-------------------------------|--|
| Shareholder's name | | Social security number or EIN | |
| ● Interest paid to shareholder | Total indebtedness to shareholder described above | ● Total interest paid | |

115 Is there written evidence of the indebtedness? **115** Yes ● No ●

116a Is the combined group claiming small business taxpayer status for lower ENI tax rates? **116a** Yes ● No ●

116b If you marked Yes on line 116a, enter total capital contributions (see instructions) ● **116b**

117a Is the combined group claiming qualified New York manufacturer status for lower capital base tax limitation? (see instructions; mark an **X** in the appropriate box) **117a** Yes ● No

117b Is the combined group claiming qualified New York manufacturer status for lower ENI tax rates? (see instructions; mark an **X** in the appropriate box) **117b** Yes ● No

117c Is the combined group claiming eligible qualified New York manufacturer status for lower tax rates? (see instructions; mark an **X** in the appropriate box) **117c** Yes ● No

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| | |
|---------------------------|--------------------------------|
| Legal name of corporation | Employer identification number |
|---------------------------|--------------------------------|

Computation of combined business allocation percentage for aviation corporations (use the combined totals when dividing)

| | | |
|-------------|---|-------------|
| 118a | New York aircraft arrivals and departures (revenue flights only) | 118a |
| 118b | Adjusted New York aircraft arrivals and departures (revenue flights only) (multiply line 118a by 60% (.60)) | 118b |
| 119 | Total aircraft arrivals and departures (revenue flights only) | 119 |
| 120 | Combined New York aircraft arrivals and departures percentage (divide line 118b, column E, by line 119, column E) | 120 |
| 121a | New York revenue tons handled | 121a |
| 121b | Adjusted New York revenue tons handled (multiply line 121a by 60% (.60)) | 121b |
| 122 | Total revenue tons handled | 122 |
| 123 | Combined New York revenue tons handled percentage (divide line 121b, column E, by line 122, column E) | 123 |
| 124a | New York originating revenue | 124a |
| 124b | Adjusted New York originating revenue (multiply line 124a by 60% (.60)) | 124b |
| 125 | Total originating revenue | 125 |
| 126 | Combined New York originating revenue percentage (divide line 124b, column E, by line 125, column E) | 126 |
| 127 | Total combined New York percentages (add lines 120, 123, and 126) | 127 |
| 128 | Combined New York business allocation percentage (divide line 127 by three) | 128 |

Computation of combined business allocation percentage (use combined totals when dividing)

Are the companies in the combined group qualified foreign air carriers, or principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier? (see instructions) Yes No

If No, complete **only** lines 142 through 154 and enter on line 160 the receipts factor computed on line 154. The receipts factor is the business allocation percentage.

| | | |
|---|--|------------|
| | 129 New York real estate owned..... | 129 |
| | 130 Total real estate owned | 130 |
| | 131 New York real estate rented | 131 |
| | 132 Total real estate rented | 132 |
| | 133 New York inventories owned | 133 |
| | 134 Total inventories owned | 134 |
| | 135 New York tangible personal property owned | 135 |
| | 136 Total tangible personal property owned | 136 |
| | 137 New York tangible personal property rented | 137 |
| | 138 Total tangible personal property rented | 138 |
| | 139 Total New York property (add lines 129, 131, 133, 135, and 137)..... | 139 |
| | 140 Total property everywhere (add lines 130, 132, 134, 136, and 138)..... | 140 |
| | 141 Combined New York State property factor (divide line 139, column E, by line 140, column E) | 141 |
| Average value of property (see instructions) | | |
| | 142 Sales of tangible personal property allocated to New York State | 142 |
| | 143 Total sales of tangible personal property | 143 |
| | 144 New York services performed | 144 |
| | 145 Total services performed | 145 |
| | 146 New York rentals of property | 146 |
| | 147 Total rentals of property | 147 |
| | 148 New York royalties | 148 |
| | 149 Total royalties | 149 |
| | 150 Other New York business receipts | 150 |
| | 151 Total other business receipts | 151 |
| | 152 Total New York receipts (add lines 142, 144, 146, 148, and 150) | 152 |
| | 153 Total receipts everywhere (add lines 143, 145, 147, 149, and 151) | 153 |
| | 154 Combined New York State receipts factor (divide line 152, column E, by line 153, column E) | 154 |
| | 155 Combined New York State additional receipts factor (see instructions) | 155 |
| Receipts in the regular course of business from: | | |

(continued)



| A Parent | | B Total subsidiaries <i>(if only one subsidiary also complete line K)</i> | | C Subtotal <i>(column A + column B)</i> | | D Intercorporate eliminations | | E Combined total <i>(column C - column D)</i> | |
|-------------|--|---|--|---|--|-------------------------------------|--|---|-----|
| 118a | | | | | | | | 118a | • |
| 118b | | | | | | | | 118b | • |
| 119 | | | | | | | | 119 | • |
| 120 | | | | | | | | 120 | • % |
| 121a | | | | | | | | 121a | • |
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| Legal name of corporation | Employer identification number |
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Computation of combined business allocation percentage *(use combined totals when dividing)* *(continued)*

| | | | |
|----------------|------------|---|------------|
| Payroll | 156 | New York wages and other compensation of employees except general executive officers | 156 |
| | 157 | Total wages and other compensation of employees except general executive officers | 157 |
| | 158 | Combined New York State payroll factor <i>(divide line 156, column E, by line 157, column E)</i> | 158 |
| | 159 | Total combined New York State factors <i>(add lines 141, 154, 155, and 158)</i> | 159 |
| | 160 | Combined business allocation percentage <i>(see instructions; enter here and in the boxes on line 21 and line 38)</i> | 160 |

Computation of combined business allocation percentage for trucking and railroad corporations
(use the combined totals when dividing)

| | | |
|------------|--|------------|
| 161 | New York revenue miles | 161 |
| 162 | Total revenue miles..... | 162 |
| 163 | Combined New York business allocation percentage <i>(divide line 161, column E, by line 162, column E)</i> | 163 |

Computation of combined alternative business allocation percentage for combined MTI base
(use the combined totals when dividing)

If the companies in the combined group are **not** qualified foreign air carriers or principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, complete **only** lines 177 through 189 and enter on line 195 the receipts factor computed on line 189. The receipts factor is the alternative business allocation percentage.

| | | | | |
|---|---|---|---|------------|
| Average value of property <i>(see instructions)</i> | 164 | New York real estate owned..... | 164 | |
| | 165 | Total real estate owned | 165 | |
| | 166 | New York real estate rented | 166 | |
| | 167 | Total real estate rented | 167 | |
| | 168 | New York inventories owned | 168 | |
| | 169 | Total inventories owned | 169 | |
| | 170 | New York tangible personal property owned | 170 | |
| | 171 | Total tangible personal property owned..... | 171 | |
| | 172 | New York tangible personal property rented | 172 | |
| | 173 | Total tangible personal property rented | 173 | |
| | 174 | Total New York property <i>(add lines 164, 166, 168, 170, and 172)</i> | 174 | |
| | 175 | Total property everywhere <i>(add lines 165, 167, 169, 171, and 173)</i> | 175 | |
| | 176 | Combined New York State property factor <i>(divide line 174, column E, by line 175, column E)</i> | 176 | |
| | Receipts in the regular course of business from: | 177 | Sales of tangible personal property allocated to New York State | 177 |
| | | 178 | Total sales of tangible personal property | 178 |
| | | 179 | New York services performed | 179 |
| 180 | | Total services performed | 180 | |
| 181 | | New York rentals of property | 181 | |
| 182 | | Total rentals of property | 182 | |
| 183 | | New York royalties | 183 | |
| 184 | | Total royalties | 184 | |
| 185 | | Other New York business receipts | 185 | |
| 186 | | Total other business receipts | 186 | |
| 187 | | Total New York receipts <i>(add lines 177, 179, 181, 183, and 185)</i> | 187 | |
| 188 | | Total receipts everywhere <i>(add lines 178, 180, 182, 184, and 186)</i> | 188 | |
| 189 | | Combined New York State receipts factor <i>(divide line 187, column E, by line 188, column E)</i> | 189 | |
| 190 | | Combined New York State additional receipts factor <i>(see instructions)</i> | 190 | |
| Payroll | 191 | New York wages and other compensation of employees except general executive officers | 191 | |
| | 192 | Total wages everywhere and other compensation of employees except general executive officers | 192 | |
| | 193 | Combined New York State payroll factor <i>(divide line 191, column E, by line 192, column E)</i> | 193 | |
| | 194 | Total combined New York State factors <i>(add lines 176, 189, 190, and 193)</i> | 194 | |
| | 195 | Combined alternative business allocation percentage <i>(see instructions)</i> | 195 | |

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| A Parent | | B Total subsidiaries <i>(if only one subsidiary also complete line K)</i> | | C Subtotal <i>(column A + column B)</i> | | D Intercorporate eliminations | | E Combined total <i>(column C - column D)</i> | | | | | | |
|-------------|--|---|--|---|--|-------------------------------------|-----|---|--|---|-----|--|--|--|
| 156 | | | | | | 156 | • | | | | | | | |
| 157 | | | | | | 157 | • | | | | | | | |
| 158 | | | | | | | 158 | • | | % | | | | |
| 159 | | | | | | | 159 | • | | % | | | | |
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| Legal name of corporation | Employer identification number |
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Computation of combined investment capital and investment allocation percentage (see instructions)

| | |
|---|------------|
| 196 Section 1 - Corporate and governmental debt instruments..... | 196 |
| A Average value (see instructions) | A |
| B Liabilities directly or indirectly attributable to investment capital (see instructions)..... | B |
| C Net average value (subtract line B from line A) | C |
| D Net average value allocated to New York State | D |
| 197 Section 2 - Corporate stock, stock rights, stock warrants, and stock options..... | 197 |
| A Average value (see instructions) | A |
| B Liabilities directly or indirectly attributable to investment capital (see instructions)..... | B |
| C Net average value (subtract line B from line A) | C |
| D Net average value allocated to New York State | D |
| 198 Total Section 1 and Section 2..... | 198 |
| A Average value (add lines 196A and 197A) | A |
| B Liabilities directly or indirectly attributable to investment capital (add lines 196B and 197B) | B |
| C Net average value (add lines 196C and 197C) | C |
| D Net average value allocated to New York State (add lines 196D and 197D) | D |
| 199 Combined investment allocation percentage (divide line 198D by line 198C; use to compute lines 20, 37, 67) | 199 |
| 200 Cash (optional)..... | 200 |
| 201 Combined investment capital (add lines 198C, column E, and 200, column E) | 201 |

Computation of combined investment income for allocation

| | |
|--|------------|
| 202 Interest income from investment capital, listed on line 196, Section 1 (see instructions) | 202 |
| 203 Interest income from bank accounts (if line 199 is zero, enter 0 here) | 203 |
| 204 All other interest income from investment capital | 204 |
| 205 Dividend income from investment capital | 205 |
| 206 Net capital gain or loss from investment capital..... | 206 |
| 207 Investment income other than interest, dividends, capital gains or capital losses | 207 |
| 208 Total combined investment income (add lines 202 through 207) | 208 |
| 209 Interest deductions directly attributable to investment capital..... | 209 |
| 210 Noninterest deductions directly attributable to investment capital..... | 210 |
| 211 Interest deductions indirectly attributable to investment capital | 211 |
| 212 Noninterest deductions indirectly attributable to investment capital..... | 212 |
| 213 Balance (subtract the sum of lines 209 through 212, column E, from line 208, column E) | 213 |
| 214 Apportioned New York combined NOLD..... | 214 |
| 215 Combined investment income before allocation (subtract line 214 from line 213; enter here and on line 18) | 215 |

Computation of income from combined subsidiary capital (see instructions)

| | |
|---|------------|
| 216 Interest from combined subsidiary capital (attach list) | 216 |
| 217 Dividends from combined subsidiary capital (attach list) | 217 |
| 218 Capital gains from combined subsidiary capital (see instructions; attach list) | 218 |
| 219 Total income from combined subsidiary capital (add lines 216 through 218; enter here and on line 10) | 219 |

Computation and allocation of combined subsidiary capital base and tax (see instructions for lines 220 through 223) Include corporations (except a DISC) in which you own more than 50% of the voting stock. Do not include the value of any subsidiaries included in the combined return.

| | |
|--|------------|
| 220 Average value | 220 |
| 221 Liabilities directly or indirectly attributable to subsidiary capital | 221 |
| 222 Net average value (subtract line 221 from line 220) | 222 |
| 223 Net average value allocated to New York State | 223 |
| 224 Combined subsidiary capital base tax (multiply line 223, column E, by .0009; enter here and on line 76) | 224 |



| | A Parent | B Total subsidiaries <i>(if only one subsidiary also complete line K)</i> | C Subtotal <i>(column A + column B)</i> | D Intercorporate eliminations | E Combined total <i>(column C - column D)</i> |
|------------|--------------------|--|--|--|--|
| 196 | | | | | 196 |
| A | | | | | A |
| B | | | | | B |
| C | | | | | C |
| D | | | | | D |
| 197 | | | | | 197 |
| A | | | | | A |
| B | | | | | B |
| C | | | | | C |
| D | | | | | D |
| 198 | | | | | 198 |
| A | | | | | A |
| B | | | | | B |
| C | | | | | C |
| D | | | | | D |
| 199 | | | | | 199 % |
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Amended return information

If any member of the combined group is filing an amended return, mark an **X** in the box for any items that apply and attach documentation.

Final federal determination If marked, enter date of determination: • _____

Net operating loss (NOL) carryback... Capital loss carryback

Federal return filed Form 1139 Form 1120X

Net operating loss (NOL) information

| | | |
|--|---|--|
| New York State combined group NOL carryover total available for use this tax year from all prior tax years ... | • | |
| Federal NOL carryover total available for use this tax year from all prior tax years..... | • | |
| New York State combined group NOL carryforward total for future tax years | • | |
| Federal NOL carryforward total for future tax years..... | • | |

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

Certification: I certify that this return 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 <i>(see instr.)</i> | Firm's name <i>(or yours if self-employed)</i> | Firm's EIN | Preparer's PTIN or SSN | |
| | Signature of individual preparing this return | Address | City | State ZIP code |
| | E-mail address of individual preparing this return | Preparer's NYTPRIN | Date | |

See instructions for where to file.

