



General Business Corporation Combined Franchise Tax Return

Tax Law – Article 9-A

CT-3-A

Caution: This form must be used **only** for periods beginning on or after January 1, 2016. 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).

See instructions, Form CT-3-A-I, before completing return.

All filers must enter tax period:

| | | | | | | | |
|---|--|--|----------------------------------|---|---|--|--|
| Final return <input type="checkbox"/> | | Amended return <input type="checkbox"/> | | beginning <input type="text"/> | | ending <input type="text"/> | |
| Employer identification number (EIN) | | File number | Business telephone number () | | If you claim an overpayment, mark an X in the box <input type="checkbox"/> | | |
| Legal name of designated agent | | | | 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. | | | | | |

| | | | |
|--|--|-----------------------------------|--|
| A. Pay amount shown on Part 2, line 24. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.) | | Payment enclosed | |
| B. Is any member of the combined group subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) | | <input type="checkbox"/> B | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| C. Enter the number of members included in this combined return including nontaxpayers | | <input type="text"/> C | |

| | | | |
|---|--|-------------------------|--------------------------------|
| 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: 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 (see instr.) | Firm's name (or yours if self-employed) | | | 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 | or | Excl. code Date |

See instructions for where to file.

Content of Form CT-3-A

| | |
|--|---|
| Designated agent's information (page 2) | Part 4 – Computation of tax on combined capital base (page 6) |
| Part 1 – General corporate information (page 2) | Part 5 – Computation of combined investment capital for the current tax year (page 6) |
| Part 2 – Computation of balance due or overpayment (page 3) | Part 6 – Computation of combined business apportionment factor (pages 7 through 12) |
| Part 3 – Computation of tax on combined business income base (page 4) | Part 7 – Summary of tax credits claimed (page 13) |
| Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) (page 5) | |

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Designated agent's information

| | | | | | | | | |
|---|----|--|--|----|--|----|------|--------------------------|
| D. Federal separate taxable income (see instructions) | | | | | | D | | |
| E. Value of your assets (see instr.) | E1 | | | E2 | | E3 | | |
| F. Value of your liabilities (see instr.) | F1 | | | F2 | | F3 | | |
| G. Prior net operating loss conversion (PNOLC) subtraction pool (from Form CT-3.3) | | | | | | G | | |
| H. Unabsorbed net operating loss (UNOL) at the end of the base year (from Form CT-3.3)..... | | | | | | H | | |
| I. PNOLC subtraction annual allotment (from Form CT-3.3) | | | | | | I | | |
| J. PNOLC subtraction allotment method (see instructions) | | | | | | | 100% | <input type="checkbox"/> |
| | | | | | | | 50% | <input type="checkbox"/> |
| | | | | | | | 10% | <input type="checkbox"/> |

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

If your combined group qualifies for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts **1**
- 2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts **2**
- 3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap **3**
- 4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts **4**
- 5 Claiming cooperative housing corporation status for the lower capital base tax rate **5**
- 6 A small business eligible for the capital base tax exception **6**

If you marked this box, complete line 6a; also mark the box at line 6b or 6c, as applicable.

6a Total capital contributions **6a**

6b **Small business taxpayer only:** You are also a QETC **6b**

6c **Small business taxpayer only:** You are also a qualified New York manufacturer **6c**

Section B – New York State information (see instructions)

- 1 Total number of New York State employees for all group members **1**
- 2 Total wages paid to New York State employees for all group members **2**
- 3 Total number of business establishments in New York State for all group members **3**
- 4 If any member of the combined group is claiming an exception to the related member expense addback under section 208.9(o)(2)(B), mark an **X** in the box **4**

4a If you marked the line 4 box, use line 4a to report the applicable exception

| | | |
|---|--------------------------|--------------------------|
| | Number | Amount |
| number (1-4) and the amount of royalty payments <input type="checkbox"/> 4a <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in each box that applies and attach a complete copy of your federal return(s)

| | | |
|---------------------------------|--|--|
| 1120 • <input type="checkbox"/> | 1120 consolidated • <input type="checkbox"/> | Other (identify): _____ • <input type="checkbox"/> |
|---------------------------------|--|--|
- 2 **Amended return** – If you marked the amended return box on page 1, mark an **X** in the applicable box(es) and attach documentation:

| | | | | | |
|--|--|--|---|---------------------------------|----------------------------------|
| Final federal determination • <input type="checkbox"/> | Date of determination <input type="checkbox"/> _____ | NOL carryback • <input type="checkbox"/> | Capital loss carryback ... • <input type="checkbox"/> | 1139 • <input type="checkbox"/> | 1120X • <input type="checkbox"/> |
|--|--|--|---|---------------------------------|----------------------------------|

2a Enter the tax due amount from your most recently filed New York State return for this tax period • **2a**
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)

| | | | | | | |
|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|--|
| CT-3.1 • <input type="checkbox"/> | CT-3.2 • <input type="checkbox"/> | CT-3.3 • <input type="checkbox"/> | CT-3.4 • <input type="checkbox"/> | CT-60 • <input type="checkbox"/> | CT-225-A • <input type="checkbox"/> | Other (identify): _____ • <input type="checkbox"/> |
|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|--|
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. **4**
- 5 If the designated agent is making or has made the irrevocable commonly owned group election, mark an **X** in the box. By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. See *Who must file a combined return* instructions **5**

5a If you marked the line 5 box, enter the beginning and ending dates of the first year of the election

| | | |
|---|--------------------------|--------------------------|
| | Beginning | Ending |
| <input type="checkbox"/> 5a <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

- 6 Total number of combined group members (do not include the designated agent) • **6**
- 7 Total number of taxable combined members (do not include the designated agent) • **7**

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Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

| | | | | | | |
|----|---|---|----|--|--|--|
| 1a | Business income base tax (from Part 3, line 20) | • | 1a | | | |
| 1b | Capital base tax (from Part 4, line 15; see instructions) | • | 1b | | | |
| 1c | Fixed dollar minimum tax for <input type="text" value="New York receipts"/> designated agent only (see instr) | • | 1c | | | |
| 2 | Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions) | • | 2 | | | |
| 3 | Tax credits used (from Part 7, line 2; see instructions) | • | 3 | | | |
| 4a | Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0) | • | 4a | | | |
| 4b | Sum of fixed dollar minimum taxes for taxable group members | • | 4b | | | |
| 4c | Total combined tax due (add lines 4a and 4b) | • | 4c | | | |
| 5 | | | | | | |
| 6 | Mandatory first installment (MFI) removed; see instructions | | | | | |
| 7 | | | | | | |

Penalties and interest

| | | | | | | |
|----|--|---|--------------------------|----|--|--|
| 8 | Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box) | • | <input type="checkbox"/> | 8 | | |
| 9 | Interest on late payment (see instructions) | • | | 9 | | |
| 10 | Late filing and late payment penalties (see instructions) | • | | 10 | | |
| 11 | Total penalties and interest (add lines 8, 9, and 10) | • | | 11 | | |

Voluntary gifts/contributions (see instructions)

| | | | | | |
|-----|---|-----|--|----|--|
| 12a | Return a Gift to Wildlife | 12a | | | |
| 12b | Breast Cancer Research and Education Fund | 12b | | | |
| 12c | Prostate Cancer Research, Detection, and Education Fund | 12c | | | |
| 12d | 9/11 Memorial | 12d | | | |
| 12e | Volunteer Firefighting & EMS Recruitment Fund | 12e | | | |
| 12f | Veterans Remembrance | 12f | | | |
| 12g | Women's Cancers Education and Prevention Fund | 12g | | | |
| 13 | Total voluntary gifts/contributions (add lines 12a through 12g) | | | 13 | |

Total amount due

| | | | | | | |
|----|--------------------------------|---|--|----|--|--|
| 14 | Add lines 4c, 11, and 13 | • | | 14 | | |
|----|--------------------------------|---|--|----|--|--|

Prepayments

| | | | | | |
|----|--|----|--|----|--|
| 15 | Mandatory first installment | 15 | | | |
| 16 | Second installment (from Form CT-400) | 16 | | | |
| 17 | Third installment (from Form CT-400) | 17 | | | |
| 18 | Fourth installment (from Form CT-400) | 18 | | | |
| 19 | Payment with extension request (from Form CT-5.3, line 8) | 19 | | | |
| 20 | Overpayment credited from prior years <input type="text" value="Period"/> | 20 | | | |
| 21 | Overpayment credited from CT-3-M <input type="text" value="Period"/> | 21 | | | |
| 22 | Total prepayments from members not previously included in the combined return (from Form(s) CT-3-A/BC; see instructions) | 22 | | | |
| 23 | Total prepayments (add lines 15 through 22; see instructions) | • | | 23 | |

Payment due or overpayment to be credited/refunded

| | | | | | |
|----|--|----|--|----|--|
| 24 | Balance due (If line 23 is less than line 14, subtract line 23 from line 14 and enter the result here. This is the amount due; enter payment amount on page 1, line A.) | 24 | | | |
| 25 | Overpayment (If line 23 is more than line 14, subtract line 14 from line 23. This is your overpayment; enter the result here and see instructions.) | 25 | | | |
| 26 | Amount of overpayment to be credited to next period (see instructions) | 26 | | | |
| 27 | Balance of overpayment available (subtract line 26 from line 25; see instructions) | • | | 27 | |
| 28 | Amount of overpayment to be credited to Form CT-3-M | • | | 28 | |
| 29 | Balance of overpayment to be refunded (subtract line 28 from line 27; see instructions) | 29 | | | |
| 30 | Unused tax credits to be refunded (see instructions) | 30 | | | |
| 31 | Unused tax credits applied to next period | 31 | | | |

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Part 3 – Computation of tax on combined business income base

| | | | | |
|-----------|---|---|-----------|--|
| 1a | Federal consolidated taxable income (CTI) of New York combined group <i>(see instructions)</i> | • | 1a | |
| 1b | Addback federal consolidated net operating loss deduction (NOLD) | • | 1b | |
| 1c | Addback federal consolidated dividends received deduction (DRD) | • | 1c | |
| 1d | Addback federal dividends paid deduction (DPD) of captive REITs and captive RICs disallowed by NYS | • | 1d | |
| 1e | Federal CTI before federal NOLD, federal DRD, and disallowed federal DPD <i>(add lines 1a through 1d)</i> | • | 1e | |
| 1f | Elimination of intercorporate dividends <i>(see instructions)</i> | • | 1f | |
| 1g | Federal CTI before New York State additions and subtractions <i>(subtract line 1f from line 1e)</i> | • | 1g | |
| 2 | Additions to federal CTI <i>(from Form CT-225-A, line 5)</i> | • | 2 | |
| 3 | Add lines 1g and 2 | • | 3 | |
| 4 | Subtractions from federal CTI <i>(from Form CT-225-A, line 10; see instructions)</i> | • | 4 | |
| 5 | Subtract line 4 from line 3 | • | 5 | |
| 6 | Subtraction modification for qualified banks <i>(from Form CT-3.2, Schedule A, line 1; see instructions)</i> ... | • | 6 | |
| 7 | Combined entire net income (ENI) <i>(subtract line 6 from line 5)</i> | • | 7 | |
| 8 | Investment and other exempt income <i>(from Form CT-3.1, Schedule D, line 1; see instructions)</i> | • | 8 | |
| 9 | Subtract line 8 from line 7 | • | 9 | |
| 10 | Excess interest deductions attributable to investment income and capital and other exempt income <i>(from Form CT-3.1, Schedule D, line 2)</i> | • | 10 | |
| 11 | Combined business income <i>(add lines 9 and 10)</i> | • | 11 | |
| 12 | Addback of income previously reported as investment income <i>(from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)</i> | • | 12 | |
| 13 | Combined business income after addback <i>(add lines 11 and 12)</i> | • | 13 | |
| 14 | Combined business apportionment factor <i>(from Part 6, line 55)</i> | • | 14 | |
| 15 | Apportioned combined business income after addback <i>(multiply line 13 by line 14)</i> | • | 15 | |
| 16 | Prior net operating loss conversion subtraction <i>(from Form CT-3.3, Schedule C, line 4)</i> | • | 16 | |
| 17 | Subtract line 16 from line 15 | • | 17 | |
| 18 | NOL deduction <i>(from Form CT-3.4, line 6)</i> | • | 18 | |
| 19 | Combined business income base <i>(subtract line 18 from line 17)</i> | • | 19 | |
| 20 | Combined business income base tax <i>(multiply line 19 by the appropriate business income tax rate from the Tax rates schedule in Form CT-3-A-I; enter here and on Part 2, line 1a; see instructions)</i> | • | 20 | |

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit.



Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) (see instructions)

| Item | A Member name | B Member EIN | C Ownership percentage |
|------|-------------------|-----------------|---------------------------|
| A | Designated agent: | | |
| B | | | |
| C | | | |
| D | | | |
| E | | | |
| F | | | |
| G | | | |
| H | | | |
| I | | | |
| J | | | |
| K | | | |
| L | | | |
| M | | | |
| N | | | |
| O | | | |
| P | | | |

| Item | D If part of a federal consolidated group, mark an X in the box | E Federal form filed | F EIN of parent of federal consolidated return | G Federal separate taxable income |
|------|---|-------------------------|---|--------------------------------------|
| A | <input type="checkbox"/> | | | |
| B | <input type="checkbox"/> | | | |
| C | <input type="checkbox"/> | | | |
| D | <input type="checkbox"/> | | | |
| E | <input type="checkbox"/> | | | |
| F | <input type="checkbox"/> | | | |
| G | <input type="checkbox"/> | | | |
| H | <input type="checkbox"/> | | | |
| I | <input type="checkbox"/> | | | |
| J | <input type="checkbox"/> | | | |
| K | <input type="checkbox"/> | | | |
| L | <input type="checkbox"/> | | | |
| M | <input type="checkbox"/> | | | |
| N | <input type="checkbox"/> | | | |
| O | <input type="checkbox"/> | | | |
| P | <input type="checkbox"/> | | | |

| | | | | |
|--|---|---|----|--|
| Total from attached sheet(s) | | | | |
| 1 | Aggregate of federal separate taxable income (add amounts in column G) | • | 1 | |
| 2 | Adjustment accounting for application of Treasury Regulations section 1.1502.12 | • | 2 | |
| 3 | Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2) | • | 3 | |
| 4 | Adjustment accounting for application of Treasury Regulations section 1.1502.11 | • | 4 | |
| 5 | Other adjustments, if any, required under IRC to arrive at federal CTI of New York combined group | • | 5 | |
| 6 | Federal CTI of New York combined group (combine lines 3, 4, and 5) | • | 6 | |
| Certain items reported on line 2 or 4 | | | | |
| 7 | Deferral or recognition of intercompany income, expense, gain, or loss | • | 7 | |
| 8 | Consolidated net capital gain | • | 8 | |
| 9 | Consolidated charitable contributions deduction | • | 9 | |
| 10 | Consolidated IRC section 1231 net loss | • | 10 | |

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Part 4 – Computation of tax on combined capital base (see instructions)

| | A Designated agent | B Total of all combined members | C Intercorporate eliminations | D Combined group total |
|--|-----------------------|------------------------------------|----------------------------------|---------------------------|
| 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, column D | | | | 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 | | | | |
| 7 Total net assets (subtract line 6, column D, from line 5) | | | | 7 |
| 8 Investment capital (from Part 5, line 19; if zero or less, enter 0) | | | | 8 |
| 9 Business capital (subtract line 8 from line 7) | | | | 9 |
| 10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0) | | | | 10 |
| 11 Combined capital (add lines 9 and 10) | | | | 11 |
| 12 Combined business apportionment factor (from Part 6, line 55) | | | | 12 |
| 13 Combined capital base (multiply line 11 by line 12) | | | | 13 |
| 14 New small business (if in first two tax years, mark an X in one box) Year one • <input type="checkbox"/> Year two • <input type="checkbox"/> | | | | |
| 15 Combined capital base tax (multiply line 13 by the appropriate capital base tax rate from the Tax rates schedule in Form CT-3-A-I; enter here and on Part 2, line 1b) | | | | 15 |

Part 5 – Computation of combined investment capital for the current tax year (see instructions)

| | A Average fair market value | B Liabilities attributable to column A amount | C Net average value (column A - column B) |
|--|--------------------------------|--|--|
| 16 Total combined capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1) | | | |
| 17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2) | | | |
| 18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3) | | | |
| 19 Total combined investment capital for the current year (Add column C, lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.) | | | 19 |

Addback of capital previously reported as investment capital

| | A Average fair market value as previously reported | B Liabilities attributable to column A amount as previously reported | C Net average value as previously reported (column A - column B) |
|--|---|---|---|
| 20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10) | | | |



Part 6 – Computation of combined business apportionment factor (see instructions)

Mark an **X** in this box **only** if the combined group has **no receipts** required to be included in the denominator of the apportionment factor (see instructions)

| | A Designated agent | B Total of all combined members | C Intercompany eliminations | D Combined group New York State total | E Combined group everywhere total |
|--|------------------------------|---|---------------------------------------|---|---|
|--|------------------------------|---|---------------------------------------|---|---|

Section 210-A.2

| | | | | | |
|--|-----|--|--|--|--|
| 1 Sales of tangible personal property | | | | | |
| 1a | NYS | | | | |
| 1b | EW | | | | |
| 2 Sales of electricity | | | | | |
| 2a | NYS | | | | |
| 2b | EW | | | | |
| 3 Net gains from sales of real property | | | | | |
| 3a | NYS | | | | |
| 3b | EW | | | | |

Section 210-A.3

| | | | | | |
|---|-----|--|--|--|--|
| 4 Rental of real and tangible personal property | | | | | |
| 4a | NYS | | | | |
| 4b | EW | | | | |
| 5 Royalties from patents, copyrights, trademarks, and similar intangible personal property | | | | | |
| 5a | NYS | | | | |
| 5b | EW | | | | |
| 6 Sales of rights for certain closed-circuit and cable TV transmissions of an event | | | | | |
| 6a | NYS | | | | |
| 6b | EW | | | | |

Section 210-A.4

| | | | | | |
|--|-----|--|--|--|--|
| 7 Sale, licensing, or granting access to digital products | | | | | |
| 7a | NYS | | | | |
| 7b | EW | | | | |

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an **X** in the box (see instructions) **8**

Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)

Section 210-A.5(a)(2)(A)

| | | | | | |
|---|-----|--|--|--|--|
| 9 Interest from loans secured by real property | | | | | |
| 9a | NYS | | | | |
| 9b | EW | | | | |
| 10 Net gains from sales of loans secured by real property | | | | | |
| 10a | NYS | | | | |
| 10b | EW | | | | |
| 11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>) | | | | | |
| 11a | NYS | | | | |
| 11b | EW | | | | |
| 12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>) | | | | | |
| 12a | NYS | | | | |
| 12b | EW | | | | |

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

| | A Designated agent | B Total of all combined members | C Intercompany eliminations | D Combined group New York State total | E Combined group everywhere total |
|--|--------------------------|---------------------------------------|-----------------------------------|---|---|
|--|--------------------------|---------------------------------------|-----------------------------------|---|---|

Section 210-A.5(a)(2)(B) (QFI •)

| | | | | | |
|------------|-----|---|--|--|--|
| 13 | | Interest from federal debt | | | |
| 13a | NYS | | | | |
| 13b | EW | | | | |
| 14 | | [Redacted] | | | |
| 14a | | | | | |
| 14b | | | | | |
| 15 | | Interest from NYS and its political subdivisions debt | | | |
| 15a | NYS | | | | |
| 15b | EW | | | | |
| 16 | | Net gains from federal, NYS, and NYS political subdivisions debt | | | |
| 16a | NYS | | | | |
| 16b | EW | | | | |
| 17 | | Interest from other states and their political subdivisions debt | | | |
| 17a | NYS | | | | |
| 17b | EW | | | | |
| 18 | | Net gains from other states and their political subdivisions debt | | | |
| 18a | NYS | | | | |
| 18b | EW | | | | |

Section 210-A.5(a)(2)(C) (QFI •)

| | | | | | |
|------------|-----|---|--|--|--|
| 19 | | Interest from asset-backed securities and other government agency debt | | | |
| 19a | NYS | | | | |
| 19b | EW | | | | |
| 20 | | Net gains from government agency debt or asset-backed securities sold through an exchange | | | |
| 20a | NYS | | | | |
| 20b | EW | | | | |
| 21 | | Net gains from all other asset-backed securities | | | |
| 21a | NYS | | | | |
| 21b | EW | | | | |

Section 210-A.5(a)(2)(D) (QFI •)

| | | | | | |
|------------|-----|--|--|--|--|
| 22 | | Interest from corporate bonds | | | |
| 22a | NYS | | | | |
| 22b | EW | | | | |
| 23 | | Net gains from corporate bonds sold through broker/dealer or licensed exchange | | | |
| 23a | NYS | | | | |
| 23b | EW | | | | |
| 24 | | Net gains from other corporate bonds | | | |
| 24a | NYS | | | | |
| 24b | EW | | | | |



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

| | A Designated agent | B Total of all combined members | C Intercompany eliminations | D Combined group New York State total | E Combined group everywhere total |
|--|------------------------------|---|---------------------------------------|---|---|
|--|------------------------------|---|---------------------------------------|---|---|

Section 210-A.5(a)(2)(E)

| | | | | | |
|--|-----|--|--|--|--|
| 25 Net interest from reverse repurchase and securities borrowing agreements | | | | | |
| 25a | NYS | | | | |
| 25b | EW | | | | |

Section 210-A.5(a)(2)(F)

| | | | | | |
|---|-----|--|--|--|--|
| 26 Net interest from federal funds | | | | | |
| 26a | NYS | | | | |
| 26b | EW | | | | |

Section 210-A.5(a)(2)(I) (QFI)

| | | | | | |
|---|-----|--|--|--|--|
| 27 Net income from sales of physical commodities | | | | | |
| 27a | NYS | | | | |
| 27b | EW | | | | |

Section 210-A.5(a)(2)(J) (QFI)

| | | | | | |
|--------------------------------------|-----|--|--|--|--|
| 28 Marked to market net gains | | | | | |
| 28a | NYS | | | | |
| 28b | EW | | | | |

Section 210-A.5(a)(2)(H) (QFI)

210-A.5(a)(2)(G) (QFI)

| | | | | | |
|---|-----|--|--|--|--|
| 29 Interest from other financial instruments | | | | | |
| 29a | NYS | | | | |
| 29b | EW | | | | |

| | | | | | |
|---|-----|--|--|--|--|
| 30 Net gains and other income from other financial instruments | | | | | |
| 30a | NYS | | | | |
| 30b | EW | | | | |



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

| | A Designated agent | B Total of all combined members | C Intercompany eliminations | D Combined group New York State total | E Combined group everywhere total |
|--|--------------------------|---------------------------------------|-----------------------------------|---|---|
|--|--------------------------|---------------------------------------|-----------------------------------|---|---|

Section 210-A.5(b)

| | | | | | |
|------------|-----|---|--|--|--|
| 31 | | Brokerage commissions | | | |
| 31a | NYS | | | | |
| 31b | EW | | | | |
| 32 | | Margin interest earned on behalf of brokerage accounts | | | |
| 32a | NYS | | | | |
| 32b | EW | | | | |
| 33 | | Fees for advisory services for underwriting or management of underwriting | | | |
| 33a | NYS | | | | |
| 33b | EW | | | | |
| 34 | | Receipts from primary spread of selling concessions | | | |
| 34a | NYS | | | | |
| 34b | EW | | | | |
| 35 | | Receipts from account maintenance fees | | | |
| 35a | NYS | | | | |
| 35b | EW | | | | |
| 36 | | Fees for management or advisory services | | | |
| 36a | NYS | | | | |
| 36b | EW | | | | |
| 37 | | Interest from an affiliated corporation | | | |
| 37a | NYS | | | | |
| 37b | EW | | | | |

Section 210-A.5(c)

| | | | | | |
|------------|-----|--|--|--|--|
| 38 | | Interest, fees, and penalties from credit cards | | | |
| 38a | NYS | | | | |
| 38b | EW | | | | |
| 39 | | Service charges and fees from credit cards | | | |
| 39a | NYS | | | | |
| 39b | EW | | | | |
| 40 | | Receipts from merchant discounts | | | |
| 40a | NYS | | | | |
| 40b | EW | | | | |
| 41 | | Receipts from credit card authorizations and settlement processing | | | |
| 41a | NYS | | | | |
| 41b | EW | | | | |
| 42 | | Other credit card processing receipts | | | |
| 42a | NYS | | | | |
| 42b | EW | | | | |



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

| | A Designated agent | B Total of all combined members | C Intercorporate eliminations | D Combined group New York State total | E Combined group everywhere total |
|--|------------------------------|---|---|---|---|
|--|------------------------------|---|---|---|---|

Section 210-A.5(d)

| | | | | | |
|--|-----|--|--|--|--|
| 43 Receipts from certain services to investment companies | | | | | |
| 43a | NYS | | | | |
| 43b | EW | | | | |

Section 210-A.6

| | | | | | |
|--|-----|--|--|--|--|
| 44 Receipts from railroad and trucking business | | | | | |
| 44a | NYS | | | | |
| 44b | EW | | | | |

Section 210-A.6-a

| | | | | | |
|--|-----|--|--|--|--|
| 45 Receipts from the operation of vessels | | | | | |
| 45a | NYS | | | | |
| 45b | EW | | | | |

Section 210-A.7

| | | | | | |
|---|-----|--|--|--|--|
| 46 Receipts from air freight forwarding | | | | | |
| 46a | NYS | | | | |
| 46b | EW | | | | |
| 47 Receipts from other aviation services | | | | | |
| 47a | NYS | | | | |
| 47b | EW | | | | |

Section 210-A.8

| | | | | | |
|--|-----|--|--|--|--|
| 48 Advertising in newspapers or periodicals | | | | | |
| 48a | NYS | | | | |
| 48b | EW | | | | |
| 49 Advertising on television or radio | | | | | |
| 49a | NYS | | | | |
| 49b | EW | | | | |
| 50 Advertising via other means | | | | | |
| 50a | NYS | | | | |
| 50b | EW | | | | |



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

| | A Designated agent | B Total of all combined members | C Intercorporate eliminations | D Combined group New York State total | E Combined group everywhere total |
|--|--------------------------|---------------------------------------|-------------------------------------|---|---|
|--|--------------------------|---------------------------------------|-------------------------------------|---|---|

Section 210-A.9

| | | | | | |
|---|-----|--|--|--|--|
| 51 Transportation or transmission of gas through pipes | | | | | |
| 51a | NYS | | | | |
| 51b | EW | | | | |

Section 210-A.10

| | | | | | |
|---|-----|--|--|--|--|
| 52 Receipts from other services/activities not specified | | | | | |
| 52a | NYS | | | | |
| 52b | EW | | | | |

Section 210-A.11

| | | | | | |
|-------------------------------------|-----|--|--|--|--|
| 53 Discretionary adjustments | | | | | |
| 53a | NYS | | | | |
| 53b | EW | | | | |

Total receipts

| | | | | | |
|--|--|--|--|--|--|
| 54 Add lines 1 through 53 in columns D and E..... | | | | | |
|--|--|--|--|--|--|

Calculation of business apportionment factor

55 New York State combined business apportionment factor *(divide line 54, column D by line 54, column E; round to the fourth decimal place; if 100% in New York State, enter as 1.0000)*..... • **55**

Enter the line 55 amount on Part 3, *Computation of tax on combined business income base*, line 14; and on Part 4, *Computation of tax on combined capital base*, line 12.



Part 7 – Summary of tax credits claimed

1 Has any member of the combined group that is claiming the credit(s), or has an entity of which such member is an owner, been convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an X in one box) 1 Yes No

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

| | | | | | |
|--------------|----------------------|----------------|----------------------|---------------|----------------------|
| CT-37 | <input type="text"/> | CT-605 | <input type="text"/> | DTF-622 | <input type="text"/> |
| CT-40 | <input type="text"/> | CT-606 | <input type="text"/> | DTF-624 | <input type="text"/> |
| CT-41 | <input type="text"/> | CT-607 | <input type="text"/> | DTF-630 | <input type="text"/> |
| CT-43 | <input type="text"/> | CT-611 | <input type="text"/> | Other credits | <input type="text"/> |
| CT-44 | <input type="text"/> | CT-611.1 | <input type="text"/> | | |
| CT-46 | <input type="text"/> | CT-611.2 | <input type="text"/> | | |
| CT-47 | <input type="text"/> | CT-612 | <input type="text"/> | | |
| CT-236 | <input type="text"/> | CT-613 | <input type="text"/> | | |
| CT-238 | <input type="text"/> | CT-631 | <input type="text"/> | | |
| CT-239 | <input type="text"/> | CT-633 | <input type="text"/> | | |
| CT-241 | <input type="text"/> | CT-634 | <input type="text"/> | | |
| CT-242 | <input type="text"/> | CT-635 | <input type="text"/> | | |
| CT-243 | <input type="text"/> | CT-636 | <input type="text"/> | | |
| CT-246 | <input type="text"/> | CT-637 | <input type="text"/> | | |
| CT-248 | <input type="text"/> | CT-638 | <input type="text"/> | | |
| CT-249 | <input type="text"/> | CT-639 | <input type="text"/> | | |
| CT-250 | <input type="text"/> | CT-640 | <input type="text"/> | | |
| CT-259 | <input type="text"/> | CT-641 | <input type="text"/> | | |
| CT-261 | <input type="text"/> | CT-642 | <input type="text"/> | | |
| CT-501 | <input type="text"/> | CT-643 | <input type="text"/> | | |
| CT-601 | <input type="text"/> | CT-644 | <input type="text"/> | | |
| CT-602 | <input type="text"/> | CT-645 | <input type="text"/> | | |
| CT-603 | <input type="text"/> | CT-646 | <input type="text"/> | | |
| CT-604 | <input type="text"/> | DTF-621 | <input type="text"/> | | |

2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) ● **2**

3 Total tax credits claimed that are refund eligible (see instructions) ● **3**

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box ● **4a**

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

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

