

# CT-3-ATT-Schedules A, B, C, D and E

1987

Attach to Form CT-3, General Business Corporation Franchise Tax Report

Name	Employer identification number
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## Schedule A – Computation of Minimum Taxable Income Base and Tax

Business income for allocation from Form CT-3, line 20	1		●
Allocated business income (multiply line 1 by _____ % from Schedule B, line 20)	2		●
Allocated investment income from Form CT-3, line 21	3		●
Total allocated income (add line 2 and line 3)	4		●
Optional depreciation adjustments (attach Form CT-324)	5		●
Minimum taxable income base (line 4 plus or minus line 5 – enter in the box on CT-3, line 44b)	6		●
Minimum taxable income base tax (multiply line 6 by 3.5% – enter on line 44b, Form CT-3)	7		●

## Schedule B, Part I – Computation of Business Allocation Percentage

Are you making the election to use fair market value in your property factor?  ● Yes  ● No  
 Are you making the election to phase-in your rented tangible personal property?  ● Yes  ● No

	A New York State	B Everywhere		
Average value of (see instructions):				
Real estate owned	8a	●	●	
Real estate rented (attach list)	8b	●	●	
Inventories owned	8c	●	●	
Tangible personal property owned	8d	●	●	
Tangible personal property rented	8e	●	●	
Total (add lines 8a through 8e)	9	●	●	
New York State property factor (divide line 9, Column A by line 9, Column B)			10	% ●
Receipts in the regular course of business from:				
Sales of tangible personal property shipped to points within New York State	11a	●	●	
All sales of tangible personal property	11b	●	●	
Services performed	11c	●	●	
Rentals of property	11d	●	●	
Royalties	11e	●	●	
Other business receipts	11f	●	●	
Total (add lines 11a through 11f)	12	●	●	
New York State receipts factor (divide line 12, Column A, by line 12, Column B)			13	% ●
Additional receipts factor (enter factor from line 13)			14	% ●
Wages and other compensation of employees except general executive officers	15	●	●	
New York State payroll factor (divide line 15, Column A, by line 15, Column B)			16	% ●
Total New York State factors (add lines 10, 13, 14 and 16)			17	% ●
Business allocation percentage (divide line 17 by four or by the number of factors) Use to compute Form CT-3, line 22			18	% ●

## Schedule B, Part II – Computation of Business Allocation Percentage for Minimum Taxable Income Base

Total New York State factors (add lines 10, 13 and 16)	19		%
Business allocation percentage for minimum taxable income (divide line 19 by three or by the number of factors)	20		% ●

## Schedule C, Part I – Income Attributable to Subsidiary Capital

Interest from subsidiary capital (attach list)	21		●
Dividends from subsidiary capital (attach list)	22		●
Capital gains from subsidiary capital (see instructions—attach list)	23		●
Total (add lines 21, 22 and 23 – enter this amount on Form CT-3, line 11)	24		●

