



CT-3-ATT Schedules A, B, C, D and E 1988

Attach to Form CT-3 General Business Corporation Franchise Tax Return

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

Did you make an election last year to use fair market value in your property factor? Yes No

If this is your first tax year, are you making the election to use fair market value in your property factor? Yes No

Did you make an election last year to phase in the value of 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, lines 22 and 39 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	•

Schedule C, Part II — Computation and Allocation of Subsidiary Capital Base and Tax

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

A Description of Subsidiary Capital		B % of Voting Stock Owned	C Average Value	D Liabilities Directly or Indirectly Attributable to Subsidiary Capital	E Net Average Value (Col. C — Col. D)	F Issuer's Allocation %	G Value Allocated to New York State (Col. E x Col. F)
List Each Item (attach separate sheet if necessary)	Employer Identification Number						
						%	
Amounts from attached list							
Totals (add amounts in columns C and D)		25	•	•			
Total net average value of subsidiary capital					26	•	
Subsidiary capital base (add column G amounts — enter in the box on Form CT-3, line 47)						27	
Subsidiary capital base tax computation (multiply line 27 by .0009 — enter on Form CT-3, line 47)						28	•

Schedule D — Computation of Investment Capital and Investment Allocation Percentage (see instructions)

A Description of Investment (list each stock and security; attach separate sheet if necessary)	B No. of Shares or Amount of Securities	C Average Value	D Liabilities Directly or Indirectly Attributable to Investment Capital	E Net Average Value (Col. C — Col. D)	F Issuer's Allocation %	G Value Allocated to New York State (Col. E x Col. F)	
					%		
Amounts from attached list							
Total (add amounts in each column)		29	•	•	•	•	
Investment allocation percentage (divide line 29G by line 29E). Use to compute Form CT-3, lines 21 and 38					30	•	%
Cash (optional)		31		•			
Investment capital (add lines 29E and 31E — enter on Form CT-3, line 36)				32	•		

Schedule E — Computation of Investment Income for Allocation

50% of dividends from nonsubsidiary stock held for investment	33	•
Interest from nonsubsidiary securities held for investment (include federal, state and municipal obligations). (Itemize on separate sheet and attach)	34	•
Interest from subsidiary securities (see instructions)	35	•
Interest on bank accounts (optional)	36	•
Net capital gain or (loss) from sales and exchanges of securities constituting investment capital (attach a copy of federal Schedule D)	37	•
Add lines 33 through 37	38	•
Deductions directly and indirectly attributable to investment income or capital	39	•
Balance (subtract line 39 from line 38)	40	•
Apportioned New York net operating loss deduction	41	•
Investment income for allocation (subtract line 41 from line 40 — enter on Form CT-3, line 19)	42	•