



# CT-3-ATT Schedules A, B, C, D and E 1989

Name	Employer identification number
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Attach to Form CT-3, *General Business Corporation Franchise Tax Return*.

### Schedule A — Computation of Minimum Taxable Income Base and Tax

1	Business income for allocation from Form CT-3, line 20	1	•
2	Allocated business income (multiply line 1 by _____% from Schedule B, line 37a or 37b)	2	•
3	Allocated investment income from Form CT-3, line 21	3	•
4	Total allocated income (add line 2 and line 3)	4	•
5	Optional depreciation adjustments (attach Form CT-324)	5	•
6	Minimum taxable income base (line 4 plus or minus line 5 — enter in the box on CT-3, line 44b)	6	•
7	Minimum taxable income base tax (multiply line 6 by 5% (.05) — enter on line 44b, Form CT-3)	7	•

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

- Did you make an election 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 to phase in the value of rented tangible personal property?  Yes  No

		A New York State	B Everywhere	
<b>Average value of (see instructions):</b>				
8	Real estate owned	8	•	
9	Real estate rented (attach list)	9	•	
10	Inventories owned	10	•	
11	Tangible personal property owned	11	•	
12	Tangible personal property rented	12	•	
13	Total (add lines 8 through 12)	13	•	
14	New York State property factor (divide line 13, Column A, by line 13, Column B)			14 • %
<b>Receipts in the regular course of business from:</b>				
15	Sales of tangible personal property shipped to points within New York State	15	•	
16	All sales of tangible personal property	16	•	
17	Services performed	17	•	
18	Rentals of property	18	•	
19	Royalties	19	•	
20	Other business receipts	20	•	
21	Total (add lines 15 through 20)	21	•	
22	New York State receipts factor (divide line 21, Column A, by line 21, Column B)			22 • %
23	Additional receipts factor (enter factor from line 22)			23 • %
24	Wages and other compensation of employees except general executive officers	24	•	
25	New York State payroll factor (divide line 24, Column A, by line 24, Column B)			25 • %
26	Total New York State factors (add lines 14, 22, 23 and 25)			26 %
27	Business allocation percentage (divide line 26 by four or by the number of factors). Use to compute Form CT-3, lines 22 and 39			27 • %

### Schedule B, Part II — Computation of Business Allocation Percentage for Aviation Corporations

28	Revenue aircraft arrivals and departures	28		
29	New York percentage (divide line 28, Column A by Column B)			29 %
30	Revenue tons handled	30		
31	New York percentage (divide line 30, Column A by Column B)			31 %
32	Originating revenue	32		
33	New York percentage (divide line 32, Column A by Column B)			33 %
34	Total (add lines 29, 31 and 33)			34 %
35	New York allocation percentage (divide line 34 by three - enter here and on line 37b)			35 • %

### Schedule B, Part III — Computation of Business Allocation Percentage for Minimum Taxable Income Base

36	Total New York State factors (add lines 14, 22 and 25)	36		%
37a	Business allocation percentage for minimum taxable income (divide line 36 by three or by the number of factors)	37a	•	%
37b	Aviation corporation business allocation percentage for minimum taxable income (from Schedule B, line 35)	37b		%

**Schedule C, Part I — Income Attributable to Subsidiary Capital**

38	Interest from subsidiary capital (attach list) . . . . .	38	•
39	Dividends from subsidiary capital (attach list) . . . . .	39	•
40	Capital gains from subsidiary capital (see instructions — attach list) . . . . .	40	•
41	Total (add lines 38, 39 and 40 — enter this amount on Form CT-3, line 11) . . . . .	41	•

**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 the name of each corporation (attach separate sheet if necessary)	Employer Identification Number						
Amounts from attached list . . . . .							
42	Totals (add amounts in columns C and D) . . . . .	42	•	•			
43	Total net average value of subsidiary capital . . . . .			43	•		
44	Subsidiary capital base (add column G amounts — enter in the box on Form CT-3, line 47) . . . . .					44	
45	Subsidiary capital base tax computation (multiply line 44 by .0009 — enter on Form CT-3, line 47) . . . . .					45	•

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

A Description of Investment (identify 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 . . . . .								
46	Total (add amounts in each column) . . . . .	46	•	•	•	•		
47	Investment allocation percentage (divide line 46G by line 46E). Use to compute Form CT-3, lines 21 and 38 . . . . .					47	•	%
48	Cash (optional) . . . . .	48			•			
49	Investment capital (add lines 46E and 48E — enter on Form CT-3, line 36) . . . . .			49	•			

**Schedule E — Computation of Investment Income for Allocation**

50	Dividends from nonsubsidiary stock held for investment (see instructions) . . . . .	50	•
51	Interest from nonsubsidiary securities held for investment (include federal, state and municipal obligations). (Itemize on separate sheet and attach) . . . . .	51	•
52	Interest from subsidiary securities (see instructions) . . . . .	52	•
53	Interest on bank accounts (optional) . . . . .	53	•
54	Net capital gain or (loss) from sales and exchanges of securities constituting investment capital (attach a copy of federal Schedule D) . . . . .	54	•
55	Add lines 50 through 54 . . . . .	55	•
56	Deductions directly and indirectly attributable to investment income or capital . . . . .	56	•
57	Balance (subtract line 56 from line 55) . . . . .	57	•
58	Apportioned New York net operating loss deduction . . . . .	58	•
59	Investment income for allocation (subtract line 58 from line 57 — enter on Form CT-3, line 19) . . . . .	59	•