New York State Department of Taxation and Finance

1991

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

## Attachment to Form CT-3

| Name | Employer identification number |
|---|---|
| | — |

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

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

| | | | |
|---|---|---|---|
| 1 | Entire net income from Form CT-3, line 17 | 1 | |
| **Adjustments** *(see instructions)* | | | |
| 2 | Depreciation of tangible property placed in service after 1986 | 2 | • |
| 3 | Amortization of mining exploration and development costs paid or incurred after 1986 | 3 | • |
| 4 | Amortization of circulation expenditures paid or incurred after 1986 *(personal holding companies only)* | 4 | • |
| 5 | Basis adjustments in determining gain or loss from sale or exchange of property | 5 | • |
| 6 | Long term contracts entered into after 2/28/86 | 6 | • |
| 7 | Installment sales of certain property | 7 | • |
| 8 | Merchant marine capital construction funds | 8 | • |
| 9 | Passive activity loss *(closely held and personal service corporations only)* | 9 | • |
| 10 | Combine lines 1 through 9 | 10 | |
| **Tax preference items** *(see instructions)* | | | |
| 11 | Depletion | 11 | • |
| 12 | Appreciated property charitable deduction | 12 | • |
| 13 | Intangible drilling costs | 13 | • |
| 14 | Add lines **10** through **13** | 14 | |
| 15 | Net operating loss deduction from CT-3, line 13 | 15 | • |
| 16 | Minimum taxable income *(add lines 14 and 15)* | 16 | • |
| 17 | Investment income from line 123 | 17 | |
| 18 | Investment income included in minimum taxable income on line 16 but **not** included on line 17 | 18 | • |
| 19 | Alternative investment income for allocation *(combine lines 17 and 18)* | 19 | |
| 20 | Alternative business income for allocation *(subtract line 19 from line 16)* | 20 | • |
| 21 | Allocated alternative business income *(multiply line 20 by* % *(from line 82 or line 101))* | 21 | • |
| 22 | Allocated alternative investment income *(multiply line 19 by* % *(from line 111))* | 22 | • |
| 23 | Allocated minimum taxable income *(add lines 21 and 22)* | 23 | |
| 24 | Optional depreciation adjustments from CT-3, line 23 | 24 | |
| 25 | Minimum taxable income base *(line 23 and add or subtract line 24).* Enter on CT-3, line 44 | 25 | |
| 26 | Tax on minimum taxable income base *(multiply line 25 amount by .05; enter on CT-3, line 45)* | 26 | • |

## Schedule A, Part II — Computation of Adjusted Minimum Tax

| | | | |
|---|---|---|---|
| 27 | Entire net income from Form CT-3, line 17 | 27 | |
| 28 | Depletion from Part I, line 11 | 28 | |
| 29 | Appreciated property charitable deduction from Part I, line 12 | 29 | |
| 30 | Net operating loss deduction from CT-3, line 13 | 30 | |
| 31 | Total *(add lines 27 through 30)* | 31 | • |
| 32 | Investment income from line 123 | 32 | |
| 33 | Investment income included on line 31 but not included on line 32 | 33 | |
| 34 | Modified investment income for allocation *(combine lines 32 and 33)* | 34 | • |
| 35 | Modified business income for allocation *(subtract line 34 from line 31)* | 35 | • |
| 36 | Allocated modified business income *(multiply line 35 by* % *(from line 82 or line 101))* | 36 | |
| 37 | Allocated modified investment income *(multiply line 34 by* % *(from line 111))* | 37 | |
| 38 | Total allocated modified minimum income *(add lines 36 and 37)* | 38 | |
| 39 | Optional depreciation adjustments from CT-3, line 23 | 39 | |
| 40 | Modified minimum taxable income base *(combine lines 38 and 39)* | 40 | • |
| 41 | Modified minimum tax *(multiply line 40 by 5% (.05))* | 41 | |
| 42 | Minimum tax from Part I, line 26 | 42 | |
| 43 | Amount from Form CT-3, line 42, 43 or 46, whichever is largest | 43 | |
| 44 | Excess minimum tax *(subtract line 43 from line 42)* | 44 | • |
| 45 | Modified minimum tax from line 41 | 45 | |
| 46 | Amount from line 43 | 46 | |
| 47 | Excess modified minimum tax *(subtract line 46 from line 45)* | 47 | • |
| 48 | Adjusted Minimum Tax *(subtract line 47 from line 44)* | 48 | • |

## Schedule A, Part III — Application of Minimum Tax Credit

| | | Date | Amount |
|---|---|---|---|
| 49 Adjusted minimum tax from prior periods: | 49a | | |
| | 49b | | |

| | | |
|---|---|---|
| 50 Total adjusted minimum tax - *(add lines 49a and 49b)* | 50 | |
| 51 Minimum tax credits used in prior periods | 51 | |
| 52 Minimum tax credit available for use this period *(subtract line 51 from line 50)* | 52 | |
| 53 Minimum tax credit used this period *(enter amount from CT-3, line 50)* | 53 | • |
| 54 Minimum tax credit available to be carried forward to next period *(subtract line 53 from line 52)* | 54 | |

## 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

| **Average value of *(see instructions)*:** | | A New York State | B Everywhere | | |
|---|---|---|---|---|---|
| 55 Real estate owned | 55 | • | • | | |
| 56 Real estate rented *(attach list)* | 56 | • | • | | |
| 57 Inventories owned | 57 | • | • | | |
| 58 Tangible personal property owned | 58 | • | • | | |
| 59 Tangible personal property rented | 59 | • | • | | |
| 60 Total *(add lines 55 through 59)* | 60 | • | • | | |
| 61 New York State property factor *(divide line 60, column A, by line 60, column B)* | | | | 61 | • % |
| **Receipts in the regular course of business from:** | | | | | |
| 62 Sales of tangible personal property shipped to points within New York State | 62 | • | | | |
| 63 All sales of tangible personal property | 63 | | • | | |
| 64 Services performed | 64 | • | • | | |
| 65 Rentals of property | 65 | • | • | | |
| 66 Royalties | 66 | • | • | | |
| 67 Other business receipts | 67 | • | • | | |
| 68 Total *(add lines 62 through 67)* | 68 | • | • | | |
| 69 New York State receipts factor *(divide line 68, column A, by line 68, column B)* | | | | 69 | • % |
| 70 Additional receipts factor *(enter factor from line 69)* | | | | 70 | • % |
| 71 Wages and other compensation of employees except general executive officers | 71 | • | • | | |
| 72 New York State payroll factor *(divide line 71, column A, by line 71, column B)* | | | | 72 | • % |
| 73 Total New York State factors *(add lines 61, 69, 70 and 72)* | | | | 73 | % |
| 74 Business allocation percentage *(divide line 73 by four or by the number of factors).* Enter in boxes on Form CT-3, line 21 and line 38 | | | | 74 | • % |

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

| | | | | | |
|---|---|---|---|---|---|
| 75 Revenue aircraft arrivals and departures | 75 | • | • | | |
| 76 New York percentage *(divide line 75, column A by line 75, column B)* | | | | 76 | • % |
| 77 Revenue tons handled | 77 | • | • | | |
| 78 New York percentage *(divide line 77, column A by line 77, column B)* | | | | 78 | • % |
| 79 Originating revenue | 79 | • | • | | |
| 80 New York percentage *(divide line 79, column A by line 79, column B)* | | | | 80 | • % |
| 81 Total *(add lines 76, 78 and 80)* | | | | 81 | % |
| 82 New York allocation percentage *(divide line 81 by three) Use to compute Form CT-3, lines 21 and 38, and CT-3-ATT, lines 21 and 36* | | | | 82 | • % |

| Name | Employer identification number |
|---|---|
| | — |

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

| Average value of *(see instructions)*: | | A New York State | B Everywhere | | |
|---|---|---|---|---|---|
| 83 Real estate owned | 83 | | | | |
| 84 Real estate rented | 84 | | | | |
| 85 Inventories owned | 85 | | | | |
| 86 Tangible personal property owned | 86 | | | | |
| 87 Tangible personal property rented | 87 | | | | |
| 88 Total *(add lines 83 through 87)* | 88 | • | • | | |
| 89 New York State property factor *(divide line 88, column A, by line 88, column B)* | | | | 89 | • % |
| **Receipts in the regular course of business from:** | | | | | |
| 90 Sales of tangible personal property shipped to points within New York State | 90 | | | | |
| 91 All sales of tangible personal property | 91 | | | | |
| 92 Services performed | 92 | | | | |
| 93 Rentals of property | 93 | | | | |
| 94 Royalties | 94 | | | | |
| 95 Other business receipts | 95 | | | | |
| 96 Total *(add lines 90 through 95)* | 96 | • | • | | |
| 97 New York State receipts factor *(divide line 96, column A, by line 96, column B)* | | | | 97 | • % |
| 98 Wages and other compensation of employees except general executive officers | 98 | • | • | | |
| 99 New York State payroll factor *(divide line 98, column A by line 98, column B)* | | | | 99 | • % |
| 100 Total New York State factors *(add lines 89, 97 and 99)* | | | | 100 | % |
| 101 Alternative business allocation percentage *(divide line 100 by three or by the number of factors)* Enter in box on Form CT-3-ATT, line 21 and line 36 | | | | 101 | • % |

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

| | | |
|---|---|---|
| 102 Interest from subsidiary capital *(attach list)* | 102 | • |
| 103 Dividends from subsidiary capital *(attach list)* | 103 | • |
| 104 Capital gains from subsidiary capital *(see instructions — attach list)* | 104 | • |
| 105 Total *(add lines 102, 103 and 104 — enter this amount on Form CT-3, line 10)* | 105 | • |

## 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: • List the name of each corporation (attach separate sheet if necessary) | Employer Identification Number | 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) |
|---|---|---|---|---|---|---|---|
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| Amounts from attached list | | | | | | | |
| 106 Totals *(add amounts in columns C and D)* | | 106 | • | • | | | |
| 107 Total net average value of subsidiary capital *(add amounts in column E)*. Enter on CT-3, line 33 | | 107 | • | | | | |
| 108 Subsidiary capital base *(add column G amounts — enter in the box on Form CT-3, line 48)* | | | | | | 108 | |
| 109 Subsidiary capital base tax computation *(multiply line 108 by .0009 — enter on Form CT-3, line 48)* | | | | | | 109 | • |

## Schedule D — Computation of Investment Capital and Investment Allocation Percentage

| A<br>Description of Investment (identify each stock and security; attach separate sheet if necessary) | B<br>No. of Shares or Amount of Securities | C<br>Average Value | D<br>Liabilities Directly or Indirectly Attributable to Investment Capital | E<br>Net Average Value (col. C — col. D) | F<br>Issuer's Allocation % | G<br>Value Allocated to New York State (col. E x col. F) |
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| Amounts from attached list | | | | | | |
| 110 Total *(add amounts in each column)* | 110 | • | • | • | | • |

111 Investment allocation percentage *(divide line 110G by line 110E)*. Use to compute Form CT-3, lines 20 and 37 and CT-3-ATT, lines 22 and 37 . . . 111 • %

112 Cash (optional) . . . 112 • 

113 Investment capital *(add lines 110 and 112 in columns C, D and E)* Enter column E total on Form CT-3, line 35 . . . 113 •

## Schedule E — Computation of Investment Income for Allocation

114 Dividends from nonsubsidiary stock held for investment *(see instructions)* . . . 114 •

115 Interest from nonsubsidiary securities held for investment *(include federal, state and municipal obligations; itemize on separate sheet and attach)* . . . 115 •

116 Interest from subsidiary securities *(see instructions)* . . . 116 •

117 Interest on bank accounts *(optional)* . . . 117 •

118 Net capital gain or (loss) from sales and exchanges of securities constituting investment capital *(attach a copy of federal Schedule D)* . . . 118 •

119 Add lines 114 through 118 . . . 119 •

120 Deductions directly and indirectly attributable to investment income or capital . . . 120 •

121 Balance *(subtract line 120 from line 119)* . . . 121 •

122 Apportioned New York net operating loss deduction . . . 122 •

123 Investment income for allocation *(subtract line 122 from line 121; enter on Form CT-3, line 19 and CT-3-ATT, lines 17 and 32)* . . . 123 •

Federal return filed: • ☐ 1120 • ☐ 1120-A • ☐ 1120S • ☐ Consolidated basis • ☐ Other _____

Attach a complete copy of your federal return.

Interest deducted in computing federal taxable income . . . •

If the IRS has completed an audit of any of your returns within the last five years, list years: _____

If a member of an affiliated federal group: primary corporation: Name • EIN •

If more than 50% owned by another corporation: parent corporation: Name • EIN •