



CT-3-B

New York State Department of Taxation and Finance

Tax-Exempt Domestic International Sales Corporation (DISC) Information Return

Tax Law — Article 9-A

1995 calendar yr. filers, check box
Other filers enter tax period:

beginning

ending

Employer identification number		File number		If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions). If no form is enclosed, call 1 800 462-8100 to request one. From areas outside New York State, call (518) 438-1073.	For office use only
Mailing Name and Address	Taxpayer's business name				Date received
	Business name at location below (if different from business name above)				Audit use
	C/O Street or PO Box				
City		State	ZIP code		
Trade name		Business telephone number ()		Business activity code number (from federal return)	
Principal business activity		State or country of incorporation		Date of inc. /	
Date authorized to do business in New York State (foreign corporations only)		Date began business in NYS			
Date authorized to do business in New York State (foreign corporations only)		If not authorized to do business in New York State, check here (foreign corporations only) <input type="checkbox"/>			

A. Payment — pay amount shown on line E. Make check payable to: New York State Corporation Tax Attach your payment here.		Payment enclosed
B Maintenance fee for an authorized foreign corporation	B	
C Interest on late payment (see instructions)	C	
D Late filing and late payment penalties (see instructions)	D	
E Balance due (add lines B through D; enter payment on line A above)	E	

Information from Forms CT-3, CT-3-ATT and CT-3-B is used to complete Form CT-3-C. Therefore, the schedules and line numbers on this form correspond to those on the CT-3 and CT-3-ATT forms and instructions. See Form CT-3-I, Instructions for Forms CT-3 and CT-3-ATT. Stockholders filing as part of a combined group should see Form CT-3-B-I for instructions.

Computation of Entire Net Income

1	Federal taxable income before net operating loss and special deductions	1	
2	Interest on federal, state, municipal and other obligations not included on line 1	2	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock	3	
4a	Interest deductions directly attributable to subsidiary capital	4a	
4b	Non-interest deductions directly attributable to subsidiary capital	4b	
5a	Interest deductions indirectly attributable to subsidiary capital	5a	
5b	Non-interest deductions indirectly attributable to subsidiary capital	5b	
6	New York State, other state and local taxes deducted on your federal return	6	
7	ACRS/MACRS deduction used in the computation of line 1 (attach Form CT-399)	7	
8	Other additions (attach list)	8	
9	Add lines 1 through 8	9	
10	Income from subsidiary capital (from Schedule D, line 50 on page 4)	10	
11	50% of dividends from nonsubsidiary corporations (see instructions)	11	
12	Foreign dividends gross-up not included on lines 10 and 11	12	
13	New York net operating loss deduction (attach federal and NYS computations)	13	
14	Allowable New York depreciation (attach Form CT-399)	14	
15	Other subtractions (attach list)	15	
16	Total subtractions (add lines 10 through 15)	16	
17	Entire net income (subtract line 16 from line 9 above; enter here and on page 2, line 42)	17	
18	Investment income before allocation (from Schedule C, line 46, on page 4, but not more than line 17)	18	
19	Business income before allocation (subtract line 18 from line 17)	19	

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909

Attach a complete copy of your federal return. See instructions.

CT-3-B

Computation of Capital Base

<i>(enter whole dollars for lines 26 through 31)</i>		A. Beginning of year	B. End of year	C. Average value
26	Total assets from federal return	26		
27	Real property and marketable securities included on line 26	27		
28	Subtract line 27 from line 26	28		
29	Real property and marketable securities at fair market value	29		
30	Adjusted total assets <i>(add lines 28 and 29)</i>	30		
31	Total liabilities	31		
32	Total capital <i>(subtract line 31, column C, from line 30, column C)</i>		32	
33	Subsidiary capital <i>(from Schedule D, line 52 on page 4)</i>		33	
34	Business and investment capital <i>(subtract line 33 from line 32)</i>		34	
35	Investment capital <i>(from Schedule C, line 35, column E on page 3)</i>		35	
36	Business capital <i>(subtract line 35 from line 34)</i>		36	

Computation of Minimum Taxable Income Base and Tax

42	Entire net income from page 1, line 17	42	
Adjustments			
43	Depreciation of tangible property placed in service after 1986	43	
44	Amortization of mining exploration and development costs paid or incurred after 1986	44	
45	Amortization of circulation expenditures paid or incurred after 1986 <i>(personal holding companies only)</i>	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property	46	
47	Long term contracts entered into after 2/28/86	47	
48	Installment sales of certain property	48	
49	Merchant marine capital construction funds	49	
50	Passive activity loss <i>(closely held and personal service corporations only)</i>	50	
51	Combine lines 42 through 50	51	
Tax preference items (see instructions)			
52a	Depletion	52a	
52b	Appreciated property charitable deduction	52b	
53	Intangible drilling costs	53	
54	Add lines 51 through 53	54	
55	Net operating loss deduction from line 13	55	
56a	Total <i>(add lines 54 and 55)</i>	56a	
56b	Alternative net operating loss deduction	56b	
57	Minimum taxable income <i>(subtract line 56b from line 56a)</i>	57	
58	Investment income from Schedule C, line 44c on page 4 <i>(balance before NOL deduction)</i>	58	
59	Apportioned New York alternative net operating loss deduction <i>(see instructions)</i>	59	
60	Alternative investment income before allocation <i>(subtract line 59 from line 58)</i>	60	
61	Alternative business income before allocation <i>(subtract line 60 from line 57)</i>	61	

Schedule A, Part II - Computation of Business Allocation

Average value of <i>(see Form CT-3-I, Instructions for Forms CT-3 and CT-3-ATT, Schedule A, Part II - Computation of Business Allocation Percentage, for instructions on elections for real estate and tangible personal property owned and rented):</i>	A New York State	B Everywhere
116 Real estate owned	116	
117 Real estate rented	117	
118 Inventories owned	118	
119 Tangible personal property owned	119	
120 Tangible personal property rented	120	
121 Total <i>(add lines 116 through 120)</i>	121	

Receipts in the regular course of business from:

123 Sales of tangible personal property shipped to points within New York State	123	
124 All sales of tangible personal property	124	
125 Services performed	125	
126 Rentals of property	126	
127 Royalties	127	
128 Other business receipts	128	
129 Total <i>(add lines 123 through 128)</i>	129	
132 Wages and other compensation of employees except general executive officers	132	

Schedule A, Part III - Computation of Business Allocation for Minimum Taxable Income Base

	A New York State	B Everywhere
Average value of (see instructions):		
136 Real estate owned	136	
137 Real estate rented	137	
138 Inventories owned	138	
139 Tangible personal property owned	139	
140 Tangible personal property rented	140	
141 Total (add lines 136 through 140)	141	
Receipts in the regular course of business from:		
143 Sales of tangible personal property shipped to points within New York State	143	
144 All sales of tangible personal property	144	
145 Services performed	145	
146 Rentals of property	146	
147 Royalties	147	
148 Other business receipts	148	
149 Total (add lines 143 through 148)	149	
151 Wages and other compensation of employees except general executive officers	151	

Schedule B, Part I — Computation of Adjusted Minimum Tax

1 Entire net income from Form CT-3, line 17	1	
2 Depletion from Form CT-3, line 52a	2	
3 Total (add lines 1 and 2)	3	
4 Investment income before allocation from Schedule C, line 46 on page 4	4	
5 Modified business income before allocation (subtract line 4 from line 3 above)	5	

Schedule C, Part I — Computation of Investment Capital and Investment Allocation Percentage

Section I - Corporate and Governmental Debt Instruments	B Maturity Date	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)
A Description of Investment (identify each debt instrument; attach separate sheet if necessary)						
Amounts from attached list						
29 Total of Section I (enter here and on line 31)	29					

Section II - Corporate Stock, Stock Rights, Stock Warrants and Stock Options	B Number of Shares	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)
A Description of Investment (identify each item; attach separate sheet if necessary)						
Amounts from attached list						
30 Total of Section II (above)						
31 Total of Section I (from line 29)						
32 Total (add lines 30 and 31 in columns C, D, E and G)	32					
33 Investment allocation percentage (divide line 32G by line 32E)					33	%
34 Cash (optional)	34					
35 Investment capital (add lines 32 and 34 in columns C, D and E) Enter column E total on page 2, line 35 of this form ...	35					

