New York State Department of Taxation and Finance

1995

CT-3-S-ATT Schedules A, B, C and D — Attachment to Form CT-3-S

Name	Employer identification number
	—

Attach to Form CT-3-S, *New York S Corporation Franchise Tax Return.*

Schedule A - Business Allocation Percentage

Complete Schedule A, Part I or Part II if the New York S Corporation has any of the following:

— Property, payroll or sales outside New York State, or

— Nonresident shareholders.

Schedule A, 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

		A New York State	B Everywhere		
Average value of ***(see instructions):***					
1 Real estate owned	1				
2 Real estate rented *(attach list)*	2				
3 Inventories owned	3				
4 Tangible personal property owned	4				
5 Tangible personal property rented	5				
6 Total *(add lines 1 through 5)*	6	●	●		
7 New York State property factor *(divide line 6, column A, by line 6, column B)*				7	● %
Receipts in the regular course of business from:					
8 Sales of tangible personal property shipped to points within New York State	8	●			
9 All sales of tangible personal property	9		●		
10 Services performed	10	●	●		
11 Rentals of property	11	●	●		
12 Royalties	12	●	●		
13 Other business receipts	13	●	●		
14 Total *(add lines 8 through 13)*	14				
15 New York State receipts factor *(divide line 14, column A, by line 14, column B)*				15	● %
16 Wages and other compensation of employees except general executive officers	16	●	●		
17 New York State payroll factor *(divide line 16, column A, by line 16, column B)*				17	● %
18 Total New York State factors *(add lines 7, 15 and 17)*				18	%
19 Business allocation percentage *(divide line 18 by three or by the number of factors).* Use to compute line 40 and Form CT-3-S, line 20				19	● %

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

		A New York State	B Everywhere		
20 Revenue aircraft arrivals and departures	20				
21 New York percentage *(divide line 20, column A by column B)*				21	%
22 Revenue tons handled	22				
23 New York percentage *(divide line 22, column A by column B)*				23	%
24 Originating revenue	24				
25 New York percentage *(divide line 24, column A by column B)*				25	%
26 Total *(add lines 21, 23 and 25)*				26	%
27 Business allocation percentage *(divide line 26 by three; use to compute line 40 and Form CT-3-S, line 20)*				27	● %

Schedule B - Computation and Allocation of Capital

Complete Schedule B if the New York S Corporation has any of the following:

— Subsidiary capital, or
— Investment capital, or
— Is incorporated in a state other than New York State, or
— Had a business allocation percentage of less than 100% on Schedule A

(Enter whole dollars for lines 28 through 33.)		A. Beginning of Year	B. End of Year	C. Average Value
28 Total assets from federal return	28	•	•	•
29 Real property and marketable securities included on line 28	29			•
30 Subtract line 29 from line 28	30			•
31 Real property and marketable securities at fair market value	31			•
32 Adjusted total assets *(add lines 30 and 31)*	32			•
33 Total liabilities	33			•

34 Total capital *(subtract line 33, column C from line 32, column C)*	34	•
35 Subsidiary capital *(from line 44)*	35	•
36 Business and investment capital *(subtract line 35 from line 34)*	36	•
37 Investment capital *(from line 53, column E)*	37	•
38 Business capital *(subtract line 37 from line 36)*	38	•
39 Allocated investment capital *(multiply line 37 by* ____ % *from line 51)*	39	•
40 Allocated business capital *(multiply line 38 by* ____ % *from line 19 or line 27)*	40	•
41 Allocated subsidiary capital *(from line 45)*	41	•
42 Issuer's allocation percentage or license fee allocation percentage *(add lines 39, 40 and 41 and divide the result by line 34; enter here and on Form CT-3-S, page 4)*	42	• %

Schedule C - Computation of Subsidiary Capital and Subsidiary Income

Complete Schedule C, Part I and Part II if the New York S Corporation has subsidiary capital.

Schedule C, Part I — Computation and Allocation of Subsidiary Capital

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)
Amounts from attached list							
43 Totals *(add amounts in columns C and D)*		43	•	•			
44 Total net average value of subsidiary capital *(add amounts in column E; also enter on line 35)*					44	•	
45 Allocated subsidiary capital *(add column G amounts; also enter on line 41)*							45 •

Schedule C, Part II — Income Attributable to Subsidiary Capital

46 Interest from subsidiary capital *(attach list)*	46	•
47 Dividends from subsidiary capital *(attach list)*	47	•
48 Capital gains from subsidiary capital *(see instructions; attach list)*	48	•
49 Total *(add lines 46 through 48; also enter on Form CT-3-S, line 9)*	49	•

Schedule D - Computation of Investment Capital and Investment Income

Complete Schedule D, Part I and Part II if the New York S Corporation has investment capital.

Schedule D, Part I — 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 Maturity Date or 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)
Section I - Corporate and Governmental Debt Instruments						
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Amounts from attached list						
Section II - Corporate Stock, Stock Rights, Stock Warrants and Stock Options						
Amounts from attached list						

50 Total *(add amounts in Sections I and II, columns C, D, E and G)*	50	•	•	•	•
51 Investment allocation percentage *(divide line 50G by line 50E)*. Use to complete line 39 and Form CT-3-S, line 19					51 • %
52 Cash (optional)	52			•	
53 Investment capital *(add lines 50 and 52, columns C, D and E; also enter column E total on line 37)*	53			•	

Schedule D, Part II — Computation of Investment Income for Allocation

54	Interest income from investment capital in Section I	54	•
55	Interest income from bank accounts	55	•
56	All other interest income from investment capital	56	•
57	Dividend income from investment capital	57	•
58	Net capital gain or loss from investment capital	58	•
59	Investment income other than interest, dividends, capital gains or capital losses	59	•
60	Total investment income *(add lines 54 through 59)*	60	•
61a	Interest deductions directly attributable to investment capital *(see instructions)*	61a	•
61b	Non-interest deductions directly attributable to investment capital *(see instructions)*	61b	•
62a	Interest deductions indirectly attributable to investment capital *(see instructions)*	62a	•
62b	Non-interest deductions indirectly attributable to investment capital *(see instructions)*	62b	•
63	Balance *(subtract the total of lines 61a, 61b, 62a and 62b from line 60)*	63	•
64	Apportioned New York net operating loss deduction *(see instructions)*	64	•
65	Investment income for allocation *(subtract line 64 from line 63; enter on Form CT-3-S, line 17)*	65	•