**CT-3-ATT** — 1996

New York State Department of Taxation and Finance

# Schedules B, C and D — Attachment to Form CT-3
## General Business Corporation Franchise Tax Return

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

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

## Schedule B, Part I — Computation of Adjusted Minimum Tax

*Complete Part I if tax due this year is based on the minimum taxable income base.*

| | | | |
|---|---|---|---|
| 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 Form CT-3, line 18 ........................... | **4** | |
| 5 | Modified business income before allocation *(subtract line 4 from line 3 above)* ........................... | **5** | |
| 6 | Allocated modified business income *(multiply line 5 by ____ % from Form CT-3, line 115 or line 154)* | **6** | |
| 7 | Allocated investment income *(multiply line 4 by ____ % from line 33)* ........................... | **7** | |
| 8 | Total allocated modified minimum income *(add lines 6 and 7)* ........................... | **8** | |
| 9 | Optional depreciation adjustments from Form CT-3, line 23 ........................... | **9** | |
| 10 | Modified minimum taxable income base *(add or subtract lines 8 and 9)* ........................... | **10** ● | |
| 11 | Modified minimum tax *(see instructions)* ........................... | **11** | |
| 12 | Minimum tax from Form CT-3, line 67 ........................... | **12** | |
| 13 | Amount from Form CT-3, line 68, 69 or 70, whichever is largest *(enter here and on line 16)*............. | **13** | |
| 14 | Excess minimum tax *(subtract line 13 from line 12; if less than 0, enter "0")* ........................... | **14** ● | |
| 15 | Modified minimum tax from line 11 ........................... **15** | | |
| 16 | Amount from line 13 ........................... **16** | | |
| 17 | Excess modified minimum tax *(subtract line 16 from line 15; if less than 0, enter "0")* ...................... | **17** ● | |
| 18 | Adjusted minimum tax *(subtract line 17 from line 14; if less than 0, use parentheses)* ........................ | **18** ● | |

## Schedule B, Part II — Computation of Minimum Tax Credit

*Complete Part II if tax due for prior year is based on the minimum taxable income base.*

| Adjusted minimum tax from prior periods: *(attach a separate sheet if more than two years of credit)* | **A** Year | **B** Adjusted Minimum Tax from Prior Years *(see instructions)* | **C** Column B Amount Recalculated *(see instructions)* | **D** Pre-1994 NOL Component *(column C - column B)* |
|---|---|---|---|---|
| 19 Adjusted minimum tax .......... **19** | | | | |
| 20 Adjusted minimum tax .......... **20** | | | | |
| 21 Totals ......................... **21** | | | | |

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

| Complete Part III if tax due for a prior year is based on minimum taxable income base | **A** Adjusted Minimum Tax from Prior Years | **B** Pre-1994 NOL Component | **C** Totals *(column A + column B)* |
|---|---|---|---|
| 22 Adjusted minimum tax from line 21, column B ... **22** | | | ● |
| 23 Adjusted minimum tax from line 21, column D ... **23** | | | ● |
| 24 Minimum tax credits used in prior periods *(see instructions)* ............................ **24** | | ● | |
| 25 Balance *(see instructions)* ...................... **25** | | | |
| 26 Minimum tax credit available for use this period *(see instructions)* ...................... **26** | | | |
| 27 Minimum tax credit used this period *(see instructions)* .............................. **27** ● | | ● | |
| 28 Minimum tax credit carried forward *(subtract line 27 from line 25)* ...................... **28** ● | | ● | ● |

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

| Section I - Corporate and Governmental Debt Instruments<br><br>**A** Description of Investment *(identify each debt instrument; attach separate sheet if necessary)* | **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 × col. F)* |
|---|---|---|---|---|---|---|
| | / / | | | | | |
| | / / | | | | | |
| Amounts from attached list | | | | | | |
| 29 Total of Section I *(enter here and on line 31)*.............. **29** | | | | | | |

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## Schedule C, Part I *(continued)* — Computation of Investment Capital and Investment Allocation Percentage

| Section II - Corporate Stock, Stock Rights, Stock Warrants and Stock Options<br><br>**A**<br>Description of Investment *(identify each item; attach separate sheet if necessary)* | **B**<br>Number of Shares | **C**<br>Average Value | **D**<br>Liabilities Directly or Indirectly Attributable to Investment Capital | **E**<br>Net Average Value<br>(col. C – col. D) | **F**<br>Issuer's Allocation % | **G**<br>Value Allocated to New York State<br>(col. E × col. F) |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Amounts from attached list | | | | | | |
| **30** Total of Section II *(above)* .......................... **30** | | | | | | |
| **31** Total of Section I *(from line 29)* .................... **31** | | | | | | |
| **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)*. Use to compute line 7 and Form CT-3, lines 20, 37 and 63 ................................................................... **33** ● | | | | | | % |
| **34** Cash (optional) ..................................... **34** | | | ● | | | |
| **35** Investment capital *(add lines 32 and 34 in columns C, D and E)* Enter column E total on Form CT-3, line 35 .......... **35** | | | ● | | | |

## Schedule C, Part II — Computation of Investment Income Before Allocation

| | | |
|---|---|---|
| **36** Interest income from investment capital in Part I, Section I ............................................ | **36** | ● |
| **37** Interest income from bank accounts ................................................................ | **37** | ● |
| **38** All other interest income from investment capital .................................................... | **38** | ● |
| **39** Dividend income from investment capital ............................................................ | **39** | ● |
| **40** Net capital gain (or loss) from investment capital .................................................... | **40** | ● |
| **41** Investment income other than interest, dividends, capital gains or capital losses ..................... | **41** | ● |
| **42** Total investment income *(add lines 36 through 41)*................................................... | **42** | ● |
| **43a** Interest deductions directly attributable to investment capital *(see instructions)* .......................... | **43a** | ● |
| **43b** Non-interest deductions directly attributable to investment capital *(see instructions)* ..................... | **43b** | ● |
| **44a** Interest deductions indirectly attributable to investment capital *(see instructions)* ........................ | **44a** | ● |
| **44b** Non-interest deductions indirectly attributable to investment capital *(see instructions)*.................... | **44b** | ● |
| **44c** Balance *(subtract the total of lines 43a, 43b, 44a and 44b from line 42)*...................................... | **44c** | ● |
| **45** Apportioned New York net operating loss deduction *(see instructions)* ................................. | **45** | ● |
| **46** Investment income before allocation *(subtract line 45 from line 44c; enter here and on Form CT-3, line 18)* ................................................................................................ | **46** | ● |

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

| | | |
|---|---|---|
| **47** Interest from subsidiary capital *(attach list)*................................................................ | **47** | ● |
| **48** Dividends from subsidiary capital *(attach list)* ............................................................ | **48** | ● |
| **49** Capital gains from subsidiary capital *(see instructions; attach list)* ........................................ | **49** | ● |
| **50** Total *(add lines 47 through 49; enter here and on Form CT-3, line 10)*........................................ | **50** | ● |

## Schedule D, 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**<br>Description of Subsidiary Capital<br><br>● List the name of each corporation *(attach separate sheet if necessary)* | Employer Identification Number | **B**<br>% of Voting Stock Owned | **C**<br>Average Value | **D**<br>Liabilities Directly or Indirectly Attributable to Subsidiary Capital | **E**<br>Net Average Value<br>(col. C – col. D) | **F**<br>Issuer's Allocation % | **G**<br>Value Allocated to New York State<br>(col. E × col. F) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Amounts from attached list...................................... | | | | | | | |
| **51** Totals *(add amounts in columns C and D)* ................ **51** | | | ● | ● | | | |
| **52** Total net average value of subsidiary capital *(add amounts in column E; enter on CT-3, line 33)* ..... **52** | | | | | ● | | |
| **53** Subsidiary capital base *(add amounts in column G; enter here and on Form CT-3, line 72a)*........................ **53** | | | | | | | |
| **54** Subsidiary capital base tax *(multiply line 53 by .0009; enter here and on Form CT-3, line 72b)* ...................... **54** ● | | | | | | | |