



CT-3-ATT

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

Schedule B – Computation of Adjusted Minimum Tax and Minimum Tax Credit

- If your tax due this year is based on the minimum taxable income base, complete Part I
- If your tax in a prior year was based on the minimum taxable income base, and your tax due this year is based on the entire net income base, complete Parts II and III

Schedule B, Part I — Computation of Adjusted Minimum Tax

Computation of Modified Minimum Tax

1 Entire net income from Form CT-3, line 17	1		
2 Depletion from Form CT-3, line 52	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 <input type="text"/> % from Form CT-3, line 119 or line 159)		6	
7 Allocated investment income (multiply line 4 by <input type="text"/> % 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	

Computation of Adjusted Minimum Tax

12 Minimum tax from Form CT-3, line 71			12
13 Amount from Form CT-3, line 72, 73, or 74, 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

	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

		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	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)
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 × col. F)
A Description of Investment (identify each item; attach separate sheet if necessary)						
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 67					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 (<i>attach list</i>)	47	•
48 Dividends from subsidiary capital (<i>attach list</i>)	48	•
49 Capital gains from subsidiary capital (<i>see instructions; attach list</i>)	49	•
50 Total (<i>add lines 47 through 49; enter here and on Form CT-3, line 10</i>)	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 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 × col. F)
• List the name of each corporation (<i>attach separate sheet if necessary</i>)	Employer Identification Number						
Amounts from attached list							
51 Totals (<i>add amounts in columns C and D</i>)		51	•	•			
52 Total net average value of subsidiary capital (<i>add amounts in column E; enter on CT-3, line 33</i>)					52	•	
53 Subsidiary capital base (<i>add amounts in column G; enter here and on Form CT-3, line 76</i>)						53	
54 Subsidiary capital base tax (<i>multiply line 53 by .0009; enter here and on Form CT-3, line 77</i>)						54	•