



# 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

1997 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 the U.S. and Canada, call (518) 485-6800.	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 incorporation	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"/>		

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

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-3/4-I, *Instructions for Forms CT-3, CT-3-ATT, and CT-4*. 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 .....			
27	Real property and marketable securities included on line 26 ..			
28	Subtract line 27 from line 26 .....			
29	Real property and marketable securities at fair market value ..			
30	Adjusted total assets <i>(add lines 28 and 29)</i> .....			
31	Total liabilities .....			
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
<b>Adjustments</b>		
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
<b>Tax preference items (see instructions)</b>		
52	Depletion .....	52
53	Appreciated property charitable deduction .....	53
54	Intangible drilling costs .....	54
55	Add lines 51 through 54 .....	55
56	Net operating loss deduction from line 13 .....	56
57	Total <i>(add lines 55 and 56)</i> .....	57
58	Alternative net operating loss deduction .....	58
59	Minimum taxable income <i>(subtract line 58 from line 57)</i> .....	59
60	Investment income before apportioned net operating loss deduction <i>(add page 1, line 18 and page 4, line 45)</i> .....	60
61	Investment income not included in entire net income but included in minimum taxable income .....	61
62	Investment income before apportioned alternative net operating loss deduction <i>(combine lines 60 and 61)</i> .....	62
63	Apportioned New York alternative net operating loss deduction <i>(see instructions)</i> .....	63
64	Alternative investment income before allocation <i>(subtract line 63 from line 62)</i> .....	64
65	Alternative business income before allocation <i>(subtract line 64 from line 59)</i> .....	65

**Schedule A, Part II - Computation of Business Allocation**

Average value of <i>(see Form CT-3/4-1, Instructions for Forms CT-3, CT-3-ATT, and CT-4, 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
120 Real estate owned .....	120	
121 Real estate rented .....	121	
122 Inventories owned .....	122	
123 Tangible personal property owned .....	123	
124 Tangible personal property rented .....	124	
125 Total <i>(add lines 120 through 124)</i> .....	125	

**Receipts in the regular course of business from:**

127 Sales of tangible personal property shipped to points within New York State ..	127	
128 All sales of tangible personal property .....	128	
129 Services performed .....	129	
130 Rentals of property .....	130	
131 Royalties .....	131	
132 Other business receipts .....	132	
133 Total <i>(add lines 127 through 132)</i> .....	133	
136 Wages and other compensation of employees except general executive officers .....	136	

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

	A New York State	B Everywhere
<b>Average value of</b> <i>(see instructions):</i>		
140 Real estate owned .....	140	
141 Real estate rented .....	141	
142 Inventories owned .....	142	
143 Tangible personal property owned .....	143	
144 Tangible personal property rented .....	144	
145 Total <i>(add lines 140 through 144)</i> .....	145	
<b>Receipts in the regular course of business from:</b>		
147 Sales of tangible personal property shipped to points within New York State .....	147	
148 All sales of tangible personal property .....	148	
149 Services performed .....	149	
150 Rentals of property .....	150	
151 Royalties .....	151	
152 Other business receipts .....	152	
153 Total <i>(add lines 147 through 152)</i> .....	153	
156 Wages and other compensation of employees except general executive officers .....	156	

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

1 Entire net income from page 1, line 17 .....	1	
2 Depletion from page 2, line 52 .....	2	
3 Total <i>(add lines 1 and 2)</i> .....	3	
4 Investment income before allocation from page 1, line 18 .....	4	
5 Modified business income before allocation <i>(subtract line 4 from line 3 above)</i> .....	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 <i>(identify each debt instrument; attach separate sheet if necessary)</i>						
Amounts from attached list						
29 Total of Section I <i>(enter here and on line 31)</i> .....	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 <i>(identify each item; attach separate sheet if necessary)</i>						
Amounts from attached list						
30 Total of Section II <i>(above)</i> .....						
31 Total of Section I <i>(from line 29)</i> .....						
32 Total <i>(add lines 30 and 31 in columns C, D, E and G)</i> .....	32					
33 Investment allocation percentage <i>(divide line 32G by line 32E)</i> .....					33	%
34 Cash (optional) .....	34					
35 Investment capital <i>(add lines 32 and 34 in columns C, D and E)</i> Enter column E total on page 2, line 35 of this form ...	35					

