



# CT-3-S-ATT

New York State Department of Taxation and Finance

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

Name	Employer identification number
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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	
<b>Average value of (see instructions):</b>			
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 ● %
<b>Receipts in the regular course of business from:</b>			
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 line 20 column B) .....			21 %
22 Revenue tons handled .....	22		
23 New York percentage (divide line 22, column A by line 22 column B) .....			23 %
24 Originating revenue .....	24		
25 New York percentage (divide line 24, column A by line 24 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;
- Investment capital;
- 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	
<b>28</b>	Total assets from federal return .....	<b>28</b> ●	●	●	
<b>29</b>	Real property and marketable securities included on line 28 ...	<b>29</b>		●	
<b>30</b>	Subtract line 29 from line 28 .....	<b>30</b>		●	
<b>31</b>	Real property and marketable securities at fair market value	<b>31</b>		●	
<b>32</b>	Adjusted total assets (add lines 30 and 31) ...	<b>32</b>		●	
<b>33</b>	Total liabilities .....	<b>33</b>		●	
<b>34</b>	Total capital (subtract line 33, column C from line 32, column C) .....				<b>34</b> ●
<b>35</b>	Subsidiary capital (from line 44) .....				<b>35</b> ●
<b>36</b>	Business and investment capital (subtract line 35 from line 34) .....				<b>36</b> ●
<b>37</b>	Investment capital (from line 53, column E) .....				<b>37</b> ●
<b>38</b>	Business capital (subtract line 37 from line 36) .....				<b>38</b> ●
<b>39</b>	Allocated investment capital (multiply line 37 by <input type="text" value=""/> % from line 51) .....				<b>39</b> ●
<b>40</b>	Allocated business capital (multiply line 38 by <input type="text" value=""/> % from line 19 or line 27) .....				<b>40</b> ●
<b>41</b>	Allocated subsidiary capital (from line 45) .....				<b>41</b> ●
<b>42</b>	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)	<b>42</b> ●		%	

### 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		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)
● List the name of each corporation (attach separate sheet if necessary)	Employer Identification Number						
Amounts from attached list .....							
<b>43</b>	Totals (add amounts in columns C and D) .....	<b>43</b> ●	●				
<b>44</b>	Total net average value of subsidiary capital (add amounts in column E; enter here and on line 35) .....			<b>44</b> ●			
<b>45</b>	Allocated subsidiary capital (add amounts in column G; enter here and on line 41) .....					<b>45</b> ●	

#### Schedule C, Part II — Income Attributable to Subsidiary Capital

<b>46</b> Interest from subsidiary capital (attach list) .....	<b>46</b> ●	
<b>47</b> Dividends from subsidiary capital (attach list) .....	<b>47</b> ●	
<b>48</b> Capital gains from subsidiary capital (see instructions; attach list) .....	<b>48</b> ●	
<b>49</b> Total (add lines 46 through 48; enter here and on Form CT-3-S, line 9) .....	<b>49</b> ●	



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

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