



# 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" value=""/> % from Form CT-3, line 119, line 121 or line 161)	6		
7 Allocated investment income (multiply line 4 by <input type="text" value=""/> % 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 (multiply line 10 by the appropriate rate from the tax rate schedule on page 4 of the 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)							
		/ /					
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		/ /					
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	•