



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

1998 calendar-yr. filers, check box [] Other filers enter tax period:

beginning [] ending []

Employer identification number, File number, Legal name of corporation, Trade name/DBA, Mailing name and address, State or country of incorporation, Date of incorporation, Business telephone number, Business activity code number, Principal business activity, Date authorized to do business in New York State.

Table with 5 rows (A-E) for payment calculation. Row A: Payment - pay amount shown on line E. Rows B-E: Maintenance fee, Interest on late payment, Late filing and late payment penalties, Balance due.

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.

Computation of Entire Net Income

Table with 19 rows for net income computation. Lines 1-9: Federal taxable income, interest, deductions. Lines 10-15: Subtractions. Lines 16-19: Total subtractions, Entire net income, Investment income, Business income.

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.

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
Adjustments		
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
Tax preference items (see instructions)		
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 III - 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
122 Real estate owned	122	
123 Real estate rented	123	
124 Inventories owned	124	
125 Tangible personal property owned	125	
126 Tangible personal property rented	126	
127 Total <i>(add lines 122 through 126)</i>	127	

Receipts in the regular course of business from:

129 Sales of tangible personal property shipped to points within New York State ..	129	
130 All sales of tangible personal property	130	
131 Services performed	131	
132 Rentals of property	132	
133 Royalties	133	
134 Other business receipts	134	
135 Total <i>(add lines 129 through 134)</i>	135	
138 Wages and other compensation of employees except general executive officers	138	

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

		A New York State	B Everywhere
Average value of (see instructions):			
142 Real estate owned	142		
143 Real estate rented	143		
144 Inventories owned	144		
145 Tangible personal property owned	145		
146 Tangible personal property rented	146		
147 Total (add lines 142 through 146)	147		
Receipts in the regular course of business from:			
149 Sales of tangible personal property shipped to points within New York State	149		
150 All sales of tangible personal property	150		
151 Services performed	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154		
155 Total (add lines 149 through 154)	155		
158 Wages and other compensation of employees except general executive officers	158		

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 (add lines 1 and 2)		3	
4 Investment income before allocation from page 1, line 18		4	
5 Modified business income before allocation (subtract line 4 from line 3 above)		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 (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 x col. F)
A Description of Investment (identify each item; attach separate sheet if necessary)						
Amounts from attached list						
30 Total of Section II (above)						
31 Total of Section I (from line 29)						
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)					33	%
34 Cash (optional)	34					
35 Investment capital (add lines 32 and 34 in columns C, D and E) Enter column E total on page 2, line 35 of this form ...	35					

