CT-3-S-A/ATT

New York State Department of Taxation and Finance

Investment Capital and Subsidiary Capital Schedules

Name	Employer identification number
Combined payer corporation name	Payer corporation employer identification number

This form is required to be completed for each corporation in the combined group with investment or subsidiary capital.

For assistance in completing this form see Form CT-3-S-A-I, *Instructions for Forms CT-3-S-A, CT-3-S-A/ATT and CT-3-S-A/B.*

Attach this form to Form CT-3-S-A, *New York S Corporation Combined Franchise Tax Return.*

Schedule A — Section I - Investment Capital Information (breakdown of information on Form CT-3-S-A, line 122)

Section I - Corporate and Governmental Debt Instruments **A** Description of Investment (identify each item; attach separate sheet if necessary)	**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 Percentage	**G** Value Allocated to New York State (col. E × col. F)
Amounts from attached list						
1 Section I total *(enter here and on line 3)* **1**						

Schedule A — Section II – Investment Capital Information (breakdown of information on Form CT-3-S-A, line 123)

Section II - Corporate Stock, Stock Rights, Stock Warrants and Stock Options **A** Description of Investment (identify each item; attach separate sheet if necessary)	**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 Percentage	**G** Value Allocated to New York State (col. E × col. F)
Amounts from attached list						
2 Section II total *(enter here and on line 4)*. **2**						

(continued on back)

Attach this Form CT-3-S-A/ATT to the combined group's Form CT-3-S-A

Schedule A — Section III - Computation of Investment Capital (breakdown of information on Form CT-3-S-A, line 124 and 126)

		C Average Value	D Liabilities Directly or Indirectly Attributable to Investment Capital	E Net Average Value (col. C — col. D)	F Issuer's Allocation Percentage	G Value Allocated to New York State (col. E × col. F)
3 Section I total *(from line 1)*	**3**					
4 Section II total *(from line 2)*	**4**					
5 Total *(add lines 3 and 4 in columns C, D, E and G)*	**5**					
6 Cash (optional)	**6**					
7 Investment capital *(add lines 5 and 6 in columns C, D and E)*	**7**					

Schedule B — Computation and Allocation of Subsidiary Capital Base (breakdown of information listed on Form CT-3-S-A, lines 146 through 149)

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 Percentage	G Value Allocated to New York State (col. E × col. F)
List the name of each corporation (attach separate sheet if necessary)	Employer Identification Number						
Amounts from attached list							
8 Totals *(add amounts in columns C and D)*		**8**					
9 Total net average value of subsidiary capital *(add amounts in column E)*					**9**		
10 Subsidiary capital base *(add amounts in column G)*							**10**

The payer corporation filing Form CT-3-S-A/ATT should transfer the appropriate amounts from Schedule A to Form CT-3-S-A, lines 122, 123 and 126, column A, and the appropriate amounts from Schedule B to Form CT-3-S-A, lines 146 through 149, column A.

A member corporation filing Form CT-3-S-A/ATT, when there is only one member (other than the payer corporation) in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-S-A, lines 122, 123, and 126, column B, and the appropriate amounts from Schedule B to Form CT-3-S-A, lines 146 through 149, column B.

Member corporations filing Form CT-3-S-A/ATT, when there is more than one member (other than the payer corporation) in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-S-A/B, lines 122, 123, and 126, and the appropriate amounts from Schedule B to Form CT-3-S-A/B, lines 146 through 149, in the column for the proper member.