



CT-3-ATT

New York State Department of Taxation and Finance

Schedules B, C, D, and E — 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

Use this schedule to compute:

- Minimum tax credit generated this year
 - Minimum tax credit used this year
 - Minimum tax credit carryover to future years
- If your tax due this year is based on the minimum taxable income base, complete Part I to compute the minimum tax credit generated this year.
 - 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 Part II to compute the minimum tax credit used this year and carried forward to future years.

Schedule B, Part I — Computation of adjusted minimum tax *(see instructions, Form CT-3/4-I, for assistance)*

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 <i>(add lines 1 and 2)</i>		3	
4	Investment income before allocation from Form CT-3, line 18		4	
5	Modified business income before allocation <i>(subtract line 4 from line 3 above)</i>		5	
6	Allocated modified business income <i>(multiply line 5 by []% from Form CT-3, line 119, line 121 or line 161)</i>		6	
7	Allocated investment income <i>(multiply line 4 by []% from line 31)</i>		7	
8	Total allocated modified minimum income <i>(add lines 6 and 7)</i>		8	
9	Optional depreciation adjustments from Form CT-3, line 23		9	
10	Modified minimum taxable income base <i>(add or subtract lines 8 and 9)</i>		10	●
11	Modified minimum tax <i>(multiply line 10 by the appropriate rate from the Tax rates schedule on page 4 of the instructions)</i>		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 <i>(enter here and on line 16)</i>		13	
14	Excess minimum tax <i>(subtract line 13 from line 12; if less than 0, enter "0")</i>		14	●
15	Modified minimum tax from line 11	15		
16	Amount from line 13	16		
17	Excess modified minimum tax <i>(subtract line 16 from line 15; if less than 0, enter "0")</i>		17	●
18	Adjusted minimum tax <i>(subtract line 17 from line 14; if less than 0, use parentheses)</i>		18	●

Schedule B, Part II — Computation of minimum tax credit used and carried forward

19	Minimum tax credit carried forward from prior periods <i>(see instructions)</i>		19	●
20	Tax on entire net income base from Form CT-3, line 72		20	
21	Next highest tax <i>(enter highest amount from Form CT-3, line 71, 73, or 74)</i>		21	
22	Tax on subsidiary capital from line 58		22	
23	Add lines 21 and 22		23	
24	Limitation on credit to be used this period <i>(subtract line 23 from line 20)</i>		24	
25	Minimum tax credit used this period <i>(see instructions)</i>		25	●
26	Minimum tax credit carried forward <i>(subtract line 25 from line 19)</i>		26	●

Schedule D, Part I — Income attributable to subsidiary capital

49 Interest from subsidiary capital (<i>attach list</i>)	49 ●
50 Dividends from subsidiary capital (<i>attach list</i>)	50 ●
51 Capital gains from subsidiary capital (<i>see instructions; attach list</i>)	51 ●
52 Total (<i>add lines 49 through 51; enter here and on Form CT-3, line 10</i>)	52 ●

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 x col. F)
• List the name of each corporation (<i>attach separate sheet if necessary</i>)	Employer identification number						
Amounts from attached list							
53 Totals (<i>add amounts in columns C and D</i>)	53 ●	●					
54 Total net average value of subsidiary capital (<i>add amounts in column E; enter on CT-3, line 33</i>) ...	54 ●						
55 Subsidiary capital base before deduction (<i>add amounts in column G</i>)	55						
56 Less: 100% of the value of subsidiary capital included in column G of subsidiaries taxable under Article 32 or Article 33, and 30% of the value of subsidiary capital included in column G of subsidiaries taxable under section 186	56						
57 Subsidiary capital base (<i>subtract line 56 from line 55; enter here and on Form CT-3, line 76</i>)	57						
58 Subsidiary capital base tax (<i>multiply line 57 by .0009; enter here and on Form CT-3, line 77</i>)	58 ●						

Schedule E — Qualified public utilities and transferees, qualified power producers, and qualified pipeline corporations
Part I — Adjustments for qualified public utilities and transferees

Other additions			
59 Federal depreciation deduction for transition property (<i>see instructions</i>)	59 ●		
60 Federal loss on the sale of transition property (<i>see instructions</i>)	60 ●		
61 New York gain on the sale of transition property (<i>see instructions</i>)	61 ●		
62 Add lines 59, 60, and 61 (<i>enter here and include on Form CT-3, line 8</i>)	62 ●		
Other subtractions			
63 New York depreciation deduction for transition property (<i>see instructions</i>)	63 ●		
64 New York loss on the sale of transition property (<i>see instructions</i>)	64 ●		
65 Federal gain on the sale of transition property (<i>see instructions</i>)	65 ●		
66 Transition property basis adjustment carryover to gain transactions	66 ●		
67 Transition property basis adjustment carryover to loss transactions	67 ●		
68 New York regulatory asset deduction	68 ●		
69 Add lines 63 through 68 (<i>enter here and include on Form CT-3, line 15</i>)	69 ●		

Part II — Schedule E, Adjustments for qualified power producers and qualified pipeline corporations

Other additions			
70 Federal depreciation deduction for transition property (<i>see instructions; enter here and include on Form CT-3, line 8</i>)	70 ●		
Other subtractions			
71 New York depreciation deduction for transition property (<i>see instructions; enter here and include on Form CT-3, line 15</i>)	71 ●		