



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

2000 calendar-yr. filers, check box [ ] Other filers enter tax period:

beginning [ ] ending [ ]

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

Table with 2 columns: Description of payment (A-E) and Payment enclosed. Row A: Payment - pay amount shown on line E. Make check payable to: New York State Corporation Tax.

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 3 columns: Line number, Description, and Amount. Lines 1-19 detailing the computation of net income, including federal taxable income, interest, deductions, and total subtractions.

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909.

**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 .....	26		
27	Real property and marketable securities included on line 26 ...	27		
28	Subtract line 27 from line 26 .....	28		
29	Real property and marketable securities at fair market value ...	29		
30	Adjusted total assets <i>(add lines 28 and 29)</i> .....	30		
31	Total liabilities .....	31		
32	Total capital <i>(subtract line 31, column C, from line 30, column C)</i> .....		32	
33	Subsidiary capital <i>(from Schedule D, line 54 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 33, 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**

42	Entire net income from page 1, line 17 .....	42	
<b>Adjustments</b>			
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 47)</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-I, 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 allocated to 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
<b>Average value of</b> <i>(see instructions):</i>			
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 <i>(add lines 142 through 146)</i> .....	147	
<b>Receipts in the regular course of business from:</b>			
149	Sales of tangible personal property allocated to 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 <i>(add lines 149 through 154)</i> .....	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 <i>(add lines 1 and 2)</i> .....	3	
4	Investment income before allocation from page 1, line 18 .....	4	
5	Modified business income before allocation <i>(subtract line 4 from line 3 above)</i> .....	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 <i>(identify each debt instrument; attach separate sheet if necessary)</i>						
Amounts from attached list						
27 Total of Section I <i>(enter here and on line 29)</i> .....	27					

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 <i>(identify each item; attach separate sheet if necessary)</i>						
Amounts from attached list						
28 Total of Section II <i>(above)</i> .....	28					
29 Total of Section I <i>(from line 27)</i> .....	29					
30 Total <i>(add lines 28 and 29 in columns C, D, E, and G)</i> .....	30					
31 Investment allocation percentage <i>(divide line 30G by line 30E)</i> .....					31	%
32 Cash (optional) .....	32					
33 Investment capital <i>(add lines 30 and 32 in columns C, D, and E)</i> Enter column E total on page 2, line 35 of this form ....	33					

