

Name

New York State Department of Taxation and Finance

Schedules A, B, C, D, and E — Attachment to Form CT-3-S

9	Attachment to Form CT-3-S
	Employer identification number

Attac	ch to Form CT-3-S, New York S Corporation Franchise	e Tax	Return.		
Sche	edule A — Business allocation percentage (see ins	structio	ons)		
Part	I — Computation of business allocation percenta	age (s	see instructions)		
	Did you make an election to use fair market value in your				
	If this is your first tax year, are you making the election to	use f	air market value in your prope	rty factor?	Yes •□ No
Aver	age value of property (see instructions)		A. New York State	B. Everywhere	
	Real estate owned	• 1.			
2	Real estate rented (attach list)	• 2.			
	Inventories owned				
4	Tangible personal property owned	• 4.			
5	Tangible personal property rented	• 5.			
6	Total (add lines 1 through 5)	• 6.			
7	New York State property factor (divide line 6, column A, b	y line	6, column B)	·····• 7.	%
Rece	ipts in the regular course of business from:				
8	Sales of tangible personal property allocated to New York State \dots	• 8.			
9	All sales of tangible personal property	9.			
	Services performed				
	Rentals of property				
	Royalties				
	Other business receipts				
	Total (add lines 8 through 13)				
	New York State business receipts factor (divide line 14, co	olumn	A, by line 14, column B)	• 15.	%
Payre			ı		
16	Total wages and other compensation of employees except				
	general executive officers				
	New York State payroll factor (divide line 16, column A, by				%
	Total New York State factors (add lines 7, 15, and 17)				%
	Business allocation percentage (divide line 18 by three or by the number of business allocation percentage)				%
Part	II — Computation of business allocation percent	age i	-	<u> </u>	
			A. New York State	B. Everywhere	
	Revenue aircraft arrivals and departures				
	Adjustment per Tax Law section 210.3(a)(7)(A)	20b.	60	_	
20C	Adjusted NYS revenue aircraft arrivals and departures	00-			
21	(in column A, multiply line 20a by line 20b (.60))			01	%
				• ZI.	/6
	Revenue tons handled Adjustment per Tax Law section 210.3(a)(7)(A)	22a.			
	Adjusted NYS revenue tons handled	220.		-	
220	(in column A, multiply line 22a by line 22b (.60))	220			
23	New York percentage (divide line 22c, column A, by line 22a,			23	%
	Originating revenue			0	,0
	Adjustment per Tax Law section 210.3(a)(7)(A)	24b.			
	Adjusted NYS originating revenue			-	
	(in column A, multiply line 24a by line 24b (.60))	240			
25	New York percentage (divide line 24c, column A, by line 24a,			• 25	%
	Total (add lines 21, 23, and 25)				%
	Business allocation percentage (divide line 26 by three; use				%
				,	

	III — Computation of busing				ew York State		Everywhere	·
28	Revenue miles (see instructions)		28		on tork olato	•		
	Business allocation percentage				amputa lina 12 and E	Form CT 2 S. line 3	0) 20	9
					·			
3ch	edule B — Computation and	d allocation of c	apital (ente	er whole dolla	rs for lines 30 th	nrough 35; see	instructions)
JOIN State	plete Schedule B if the New York , or had a business allocation p	c S corporation has ercentage of less t	subsidiary nan 100% o	capital, inves	iment capital, is	incorporated	in a state of	ier than inew York
State	, or riad a business anocation p	crocinage of less t	A. Beginning			Average value		
20	Total assets from federal return	20	A. Degiming	orycar D . L	•	Average value		
					•			
31	Real property and marketable s							
-00	included on line 30							
	Subtract line 31 from line 30							
33	Real property and marketable s				Ĭ			
	fair market value							
	Adjusted total assets (add lines	· -						
35	Total liabilities (see instructions)				<u> </u>			
36	Total capital (subtract line 35, cold							
37	Subsidiary capital (from line 46)							
	Business and investment capital	•						
	Investment capital (from line 55,							
	Business capital (subtract line 39							
41	Allocated investment capital (m	ultiply line 39 by	%	from line 53) .		•	41.	
42	Allocated business capital (multi	tiply line 40 by	%	from line 19, 2	7, or 29)	•	42.	
43	Allocated subsidiary capital (fro							
						• • • • • • • • • • • • • • • • • • • •	43.	
	Issuer's allocation percentage of					•		
		or license fee alloc	ation percer	ntage (add lines	s 41,	•	43. %	
44	Issuer's allocation percentage of 42, and 43, and divide the result by	or license fee alloc line 36; enter here and	ation percer on the back o	ntage (add lines f Form CT-3-S)	s 41, • 44.		%	Part II if the
44 Sch	Issuer's allocation percentage of 42, and 43, and divide the result by edule C — Computation of s	or license fee alloc line 36; enter here and subsidiary capit	ation percer on the back o	ntage (add lines f Form CT-3-S)	s 41, • 44.		%	Part II if the
44 Sch New	Issuer's allocation percentage of 42, and 43, and divide the result by edule C — Computation of syork S corporation has subsidiated	or license fee alloc line 36; enter here and subsidiary capit ry capital.	ation percer	ntage (add lines f Form CT-3-S) osidiary inc	s 41, • 44.	e Schedule C	% , Part I and P	
44 Sch New	Issuer's allocation percentage of 42, and 43, and divide the result by edule C — Computation of s	or license fee alloc line 36; enter here and subsidiary capit ry capital.	ation percer on the back of al and substituted in the control of	ntage (add lines of Form CT-3-S) DSIGIARY INC	ome - Complet (except a DISC) ir	e Schedule C	% , Part I and P more than 50%	% of the voting stock.
44 Sch New	Issuer's allocation percentage of 42, and 43, and divide the result by edule C — Computation of syork S corporation has subsidial — Computation and allocation	or license fee alloc line 36; enter here and subsidiary capit ry capital. of subsidiary cap	ation percent on the back of all and substituted and substitut	ntage (add lines of Form CT-3-S) Disidiary inc	ome - Complet (except a DISC) ir	e Schedule C n which you own E	% Part I and Pmore than 50%	% of the voting stock.
44 Sch New	Issuer's allocation percentage of 42, and 43, and divide the result by edule C — Computation of syork S corporation has subsidiated	or license fee alloc line 36; enter here and subsidiary capit ry capital. of subsidiary cap	ation percer on the back of al and substituted in the control of	ntage (add lines of Form CT-3-S) DSIGIARY INC	ome - Complet (except a DISC) ir	e Schedule C	% , Part I and P more than 50%	% of the voting stock.
Sch New Part	Issuer's allocation percentage of 42, and 43, and divide the result by edule C — Computation of syork S corporation has subsidial — Computation and allocation A Description of subsidiary at the full name of each corporation	or license fee alloc line 36; enter here and subsidiary capit ry capital. of subsidiary cap capital Employer	ation percent on the back of all and substituted and substitut	ntage (add lines of Form CT-3-S) Dsidiary inc all corporations C Average	ome - Complet (except a DISC) ir D Liabilities directly or indirectly	e Schedule C which you own E Net average value (column C -	% Part I and Pmore than 50% FIssuer's	6 of the voting stock. G Value allocated to New York State (column E x
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Schedule D — Computation of investment capital and investment income Complete Schedule D, Part I and Part II if the New York S Corporation has investment capital.

Part I — Computation of investment capital and investment allocation percentage (see instructions)

Α	В	С	D	Е	F	G
Description of investment (identify each stock and security; attach separate sheet if necessary)	Maturity date (mm/dd/yy)	Average value	Liabilities directly or indirectly attributable to investment capital	Net average value (column C - column D)	Issuer's allocation percentage	Value allocated to New York Stat (column E × column F)
mounts from attached list						
ection II – Corporate stock, stock rights, sto	ock warrants, and	stock options C		Е	I _	
Description of investment (identify each stock and security; attach separate sheet if necessary)	Number of shares	Average value	Liabilities directly or indirectly attributable to investment capital	Net average value (column C - column D)	F Issuer's allocation percentage	Value allocated to New York Stat (column E × column F)
mounts from attached list						
52 Total (add amounts in Sections I and II, columns C, D,	E, and G) ● 52.		•	•		•
53 Investment allocation percentage without cash		line 52, column E; use	e to complete line 41 ar	nd Form CT-3-S, line	19) • 53.	
54 Cash (optional)			•	•		
55 Investment capital (add lines 52 and 54, colur	mns C. D		•			

Part	II — Computation of investment income for allocation					
56	Interest income from investment capital in Schedule D, Part I, Section I, column A		• !	56.		
57	Interest income from bank accounts		• !	57.		
58	All other interest income from investment capital		• !	58.		
59	Dividend income from investment capital		• !	59.		
60	Net capital gain or loss from investment capital	•	• (60.		
61	Investment income other than interest, dividends, capital gains, or capital losses	•	• (61.		
62	Total investment income (add lines 56 through 61)		• (62.		
63	Interest deductions directly attributable to investment capital (see instructions) • 63.					
64	Noninterest deductions directly attributable to investment capital (see instructions) • 64.					
65	Interest deductions indirectly attributable to investment capital (see instructions) • 65.					
66	Noninterest deductions indirectly attributable to investment capital (see instructions) ● 66.					
67	Total deductions (add lines 63 through 66)		(67.		
68	Balance (subtract line 67 from line 62)	•	• (68.		
69	Apportioned New York net operating loss deduction (see instructions)	•	• (69.		
70	Investment income for allocation (subtract line 69 from line 68; enter here and on Form CT-3-S, line 17)	•	• [70.		
Soh	edule E — Qualified public utilities and transferees, qualified power producers, and qu	۵li	ifi	ad ninali	no cornorati	ions
3011	edule L — Qualified public duffules and transferees, qualified power producers, and qu	all		eu pipeii	ne corporati	10113
Part	I — Adjustments for qualified public utilities and transferees the line instructions for each item below before completing this schedule.)					
•	r additions					
			_ [·	74		
	Federal depreciation deduction for transition property					-
	Federal loss on the sale of transition property					-
	New York gain on the sale of transition property					_
	Add lines 71, 72, and 73 (enter here and include on Form CT-3-S, line 7)	•	•	74.		
	r subtractions		Γ.	7.5		
	New York depreciation deduction for transition property					
	New York loss on the sale of transition property					-
77	Federal gain on the sale of transition property					
78	Transition property basis adjustment carryover to gain transactions					
79	Transition property basis adjustment carryover to loss transactions					
80						
81	Add lines 75 through 80 (enter here and include on Form CT-3-S, line 14)			81.		
Part	II — Adjustments for qualified power producers and qualified pipeline corporations					
	r additions					
	Federal depreciation deduction for transition property (enter here and include on Form CT-3-S, line 7)	_	1	82		
	r subtractions		_ [J		
			-			
	New York depreciation deduction for transition property (enter here and include on Form CT-3-S, line 14)	-		83		