



CT-3-S-ATT

New York State Department of Taxation and Finance

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

Name	Employer identification number
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Attach to Form CT-3-S, New York S Corporation Franchise Tax Return.

Schedule A — Business allocation percentage (see instructions)

Part I — Computation of business allocation percentage (see instructions)

Did you make an election to use fair market value in your property factor? Yes No
 If this is your first tax year, are you making the election to use fair market value in your property factor? Yes No

Average value of property (see instructions)

	A. New York State	B. Everywhere
1 Real estate owned..... • 1.		
2 Real estate rented (attach list) • 2.		
3 Inventories owned • 3.		
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, by line 6, column B) • 7.		%

Receipts in the regular course of business from:

8 Sales of tangible personal property allocated to New York State • 8.		
9 All sales of tangible personal property • 9.		
10 Services performed • 10.		
11 Rentals of property • 11.		
12 Royalties • 12.		
13 Other business receipts • 13.		
14 Total (add lines 8 through 13) • 14.		
15 New York State business receipts factor (divide line 14, column A, by line 14, column B) • 15.		%

Payroll

16 Total wages and other compensation of employees except general executive officers • 16.		
17 New York State payroll factor (divide line 16, column A, by line 16, column B) • 17.		%
18 Total New York State factors (add lines 7, 15, and 17) • 18.		%
19 Business allocation percentage (divide line 18 by three or by the number of factors; use to compute line 42 and Form CT-3-S, line 20) • 19.		%

Part II — Computation of business allocation percentage for aviation corporations (see instructions)

	A. New York State	B. Everywhere
20a Revenue aircraft arrivals and departures • 20a.		
20b Adjustment per Tax Law section 210.3(a)(7)(A) • 20b.	.60	
20c Adjusted NYS revenue aircraft arrivals and departures (in column A, multiply line 20a by line 20b (.60)) • 20c.		
21 New York percentage (divide line 20c, column A, by line 20a, column B) • 21.		%
22a Revenue tons handled • 22a.		
22b Adjustment per Tax Law section 210.3(a)(7)(A) • 22b.	.60	
22c Adjusted NYS revenue tons handled (in column A, multiply line 22a by line 22b (.60)) • 22c.		
23 New York percentage (divide line 22c, column A, by line 22a, column B) • 23.		%
24a Originating revenue • 24a.		
24b Adjustment per Tax Law section 210.3(a)(7)(A) • 24b.	.60	
24c Adjusted NYS originating revenue (in column A, multiply line 24a by line 24b (.60)) • 24c.		
25 New York percentage (divide line 24c, column A, by line 24a, column B) • 25.		%
26 Total (add lines 21, 23, and 25) • 26.		%
27 Business allocation percentage (divide line 26 by three; use to compute line 42 and Form CT-3-S, line 20) • 27.		%

Part III — Computation of business allocation percentage for trucking and railroad corporations (see instructions)

	A. New York State	B. Everywhere	
28 Revenue miles (see instructions)	• 28.		
29 Business allocation percentage (divide line 28, column A, by line 28, column B; use to compute line 42 and Form CT-3-S, line 20)		• 29.	%

Schedule B — Computation and allocation of capital (enter whole dollars for lines 30 through 35; see instructions)

Complete Schedule B if the New York S corporation has subsidiary capital, investment capital, is incorporated in a state other than New York State, or had a business allocation percentage of less than 100% on Schedule A.

	A. Beginning of year	B. End of year	C. Average value	
30 Total assets from federal return	• 30.			
31 Real property and marketable securities included on line 30	31.			
32 Subtract line 31 from line 30	32.			
33 Real property and marketable securities at fair market value	33.			
34 Adjusted total assets (add lines 32 and 33)	34.			
35 Total liabilities (see instructions)	35.			
36 Total capital (subtract line 35, column C, from line 34, column C)				• 36.
37 Subsidiary capital (from line 46)				• 37.
38 Business and investment capital (subtract line 37 from line 36)				• 38.
39 Investment capital (from line 55, column E)				• 39.
40 Business capital (subtract line 39 from line 38)				• 40.
41 Allocated investment capital (multiply line 39 by <input type="text"/> % from line 53)				• 41.
42 Allocated business capital (multiply line 40 by <input type="text"/> % from line 19, 27, or 29)				• 42.
43 Allocated subsidiary capital (from line 47)				• 43.
44 Issuer's allocation percentage or license fee allocation percentage (add lines 41, 42, and 43, and divide the result by line 36; enter here and on the back of Form CT-3-S)				• 44. %

Schedule C — Computation of subsidiary capital and subsidiary income - Complete Schedule C, Part I and Part II if the New York S corporation has subsidiary capital.

Part I — Computation and allocation of subsidiary capital - Include all corporations (except a DISC) in which you own more than 50% of the voting stock.

A Description of subsidiary capital		B Voting stock owned	C Average value	D Liabilities directly or indirectly attributable to subsidiary capital	E Net average value (column C - column D)	F Issuer's allocation percentage	G Value allocated to New York State (column E x column F)
List the full name of each corporation (attach separate sheet if necessary)	Employer identification number						
		%					
		%					
		%					
		%					
		%					
Amounts from attached list							
45 Totals (add amounts in columns C and D)		• 45.					
46 Total net average value of subsidiary capital (add amounts in column E; enter here and on line 37)					• 46.		
47 Allocated subsidiary capital (add amounts in column G; enter here and on line 43)						• 47.	

Part II — Income attributable to subsidiary capital

48 Interest from subsidiary capital (attach list)	• 48.	
49 Dividends from subsidiary capital (attach list)	• 49.	
50 Capital gains from subsidiary capital (see instructions; attach list)	• 50.	
51 Total (add lines 48 through 50; enter here and on Form CT-3-S, line 9)	• 51.	

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)

Section I — Corporate and governmental debt instruments

A Description of investment <i>(identify each stock and security; attach separate sheet if necessary)</i>	B Maturity date (mm/dd/yy)	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value <i>(column C - column D)</i>	F Issuer's allocation percentage	G Value allocated to New York State <i>(column E × column F)</i>
Amounts from attached list						

Section II — Corporate stock, stock rights, stock warrants, and stock options

A Description of investment <i>(identify each stock and security; attach separate sheet if necessary)</i>	B Number of shares	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value <i>(column C - column D)</i>	F Issuer's allocation percentage	G Value allocated to New York State <i>(column E × column F)</i>
Amounts from attached list						
52 Total <i>(add amounts in Sections I and II, columns C, D, E, and G)</i> •	52.					
53 Investment allocation percentage without cash <i>(divide line 52, column G by line 52, column E; use to complete line 41 and Form CT-3-S, line 19) ...</i> •	53.					%
54 Cash (optional)	54.					
55 Investment capital <i>(add lines 52 and 54, columns C, D, and E; enter column E total here and on line 39)</i> •	55.					



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.		

Schedule E — Qualified public utilities and transferees, qualified power producers, and qualified pipeline corporations

Part I — Adjustments for qualified public utilities and transferees

(See the line instructions for each item below before completing this schedule.)

Other additions

71	Federal depreciation deduction for transition property	•	71.		
72	Federal loss on the sale of transition property	•	72.		
73	New York gain on the sale of transition property	•	73.		
74	Add lines 71, 72, and 73 (enter here and include on Form CT-3-S, line 7)	•	74.		

Other subtractions

75	New York depreciation deduction for transition property	•	75.		
76	New York loss on the sale of transition property	•	76.		
77	Federal gain on the sale of transition property	•	77.		
78	Transition property basis adjustment carryover to gain transactions	•	78.		
79	Transition property basis adjustment carryover to loss transactions	•	79.		
80	New York regulatory asset deduction	•	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

Other additions

82	Federal depreciation deduction for transition property (enter here and include on Form CT-3-S, line 7)	•	82.		
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Other subtractions

83	New York depreciation deduction for transition property (enter here and include on Form CT-3-S, line 14)	•	83.		
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