



CT-3-B

New York State Department of Taxation and Finance

Staple forms here

Tax-Exempt Domestic International Sales Corporation (DISC) Information Return

All filers must enter tax period:

Amended return

Tax Law - Article 9-A

beginning ending

Employer identification number	File number	Business telephone number ()	For office use only	
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation		Date received (for Tax Department use only)
Number and street or PO box		Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (see instructions)		If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, by fax, or by phone. See the <i>Need help?</i> section of the instructions.		Audit (for Tax Department use only)
Principal business activity				
Date authorized to do business in New York State (foreign corporations only)		If not authorized to do business in New York State, mark an X in the box: <input type="checkbox"/>		

A. Pay amount shown on line E. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs.	Payment enclosed	
	A.	
B. Maintenance fee for an authorized foreign corporation	B.	
C. Interest on late payment (see instructions)	C.	
D. Late filing and late payment penalties (see instructions)	D.	
E. Balance due (add lines B through D; enter payment on line A above)	E.	

Information from Forms CT-3, CT-3-ATT, and CT-3-B is used to complete Form CT-3-C. Therefore, the schedules (except Schedule E) and line numbers on this form correspond to those on the CT-3 and CT-3-ATT forms and instructions. See Form CT-3/4-I, *Instructions for Forms CT-4, CT-3, and CT-3-ATT*. Stockholders filing as part of a combined group should see the instructions, Form CT-3-B-I.

Computation of entire net income (ENI)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions	1.	
2	Interest on federal, state, municipal, and other obligations not included on line 1	2.	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock	3.	
4a	Interest deductions directly attributable to subsidiary capital	4a.	
4b	Noninterest deductions directly attributable to subsidiary capital	4b.	
5a	Interest deductions indirectly attributable to subsidiary capital	5a.	
5b	Noninterest deductions indirectly attributable to subsidiary capital	5b.	
6	New York State and other state and local taxes deducted on your federal return	6.	
7	Federal depreciation from Form CT-399, if applicable	7.	
8	Other additions (attach list)	8.	
9	Add lines 1 through 8	9.	
10	Income from subsidiary capital (from Schedule C, line 26, on page 5)	10.	
11	Fifty percent of dividends from nonsubsidiary corporations	11.	
12	Foreign dividends gross-up not included on lines 10 and 11	12.	
13	New York net operating loss deduction (NOLD) (attach federal and NYS computations)	13.	
14	Allowable New York depreciation from Form CT-399, if applicable	14.	
15	Other subtractions (attach list)	15.	
16	Total subtractions (add lines 10 through 15)	16.	
17	ENI (subtract line 16 from line 9 above; show loss with a minus (-) sign; enter here and on page 2, line 42)	17.	
18	Investment income before allocation (from Schedule B, line 22, on page 5, but not more than line 17 above) ...	18.	
19	Business income before allocation (subtract line 18 from line 17)	19.	

Mail your return to: **NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 22038
ALBANY NY 12201-2038**

Attach a complete copy of your federal return. See instructions.

Computation of capital base		A. Beginning of year	B. End of year	C. Average value
26	Total assets from federal return (see instructions) ...	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 (add lines 28 and 29)	30.		
31	Total liabilities	31.		
32	Total capital (subtract line 31, column C, from line 30, column C)		32.	
33	Subsidiary capital (from Schedule C, line 28, on page 5)		33.	
34	Business and investment capital (subtract line 33 from line 32)		34.	
35	Investment capital (from Schedule B, line 7, column E on page 4)		35.	
36	Business capital (subtract line 35 from line 34)		36.	

Computation of minimum taxable income (MTI) base

42	ENI from page 1, line 17	42.		
Adjustments:				
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 (personal holding companies only)	45.		
46	Basis adjustments in determining gain or loss from sale or exchange of property	46.		
47	Long-term contracts entered into after February 28, 1986	47.		
48	Installment sales of certain property	48.		
49	Merchant marine capital construction funds	49.		
50	Passive activity loss (closely held and personal service corporations only)	50.		
51	Add 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	New York NOLD from page 1, line 13	56.		
57	Add lines 55 and 56	57.		
58	Alternative net operating loss deduction (ANOLD)	58.		
59	MTI (subtract line 58 from line 57)	59.		
60	Investment income before apportioned NOLD (add page 1, line 18 and page 5, line 21)	60.		
61	Investment income not included in ENI but included in MTI	61.		
62	Investment income before apportioned ANOLD (add lines 60 and 61)	62.		
63	Apportioned New York ANOLD	63.		
64	Alternative investment income before allocation (subtract line 63 from line 62)	64.		
65	Alternative business income before allocation (subtract line 64 from line 59)	65.		

(continued)

Schedule A, Part III — Computation of business allocation

Average value of property (see Form CT-3/4-I, Instructions for Forms CT-4, CT-3, and CT-3-ATT, Schedule A — Computation of business allocation percentage and alternative business allocation for minimum taxable income base, for instructions on elections for real estate and tangible personal property owned and rented)	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 (add lines 122 through 126)	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 (add lines 129 through 134)	135.	
Payroll		
138 Wages and other compensation of employees except general executive officers	138.	

Schedule A, Part IV — Computation of alternative business allocation for MTI base

Average value of property	A New York State	B Everywhere
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 (add lines 142 through 146)	147.	
Receipts in the regular course of business from:		
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 (add lines 149 through 154)	155.	
Payroll		
158 Wages and other compensation of employees except general executive officers	158.	

(continued)

Schedule B, Part I — Computation of investment capital and investment allocation percentage

Attach separate sheets displaying this information formatted as below, if necessary.

Section I — Corporate and governmental debt instruments

A — Description of investment (identify each debt instrument here; for each debt instrument, complete columns B through G on the corresponding lines below)						
Item	Debt instrument					
A						
B						
C						
D						
E						
A Item	B Maturity date (mm/dd/yy)	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value (column C – column D)	F Issuer's allocation %	G Value allocated to New York State (column E x column F)
A						
B						
C						
D						
E						
Amounts from attached list						
1 Totals of Section I	1.					

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

A — Description of investment (identify each investment here; for each investment, complete columns B through G on the corresponding lines below)						
Item	Investment					
A						
B						
C						
D						
E						
A Item	B Number of shares	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value (column C – column D)	F Issuer's allocation %	G Value allocated to New York State (column E x column F)
A						
B						
C						
D						
E						
Amounts from attached list						
2 Totals of Section II	2.					
3 Totals of Section I (from line 1)	3.					
4 Totals (add lines 2 and 3 in columns C, D, E, and G)	4.					
5 Investment allocation percentage without the addition of cash (divide line 4, column G by line 4, column E)	5.					%
6 Cash (optional) ..	6.					
7 Investment capital (add lines 4 and 6 in columns C, D, and E). Enter column E total on page 2, line 35 of this form	7.					

Name	Employer identification number (EIN)
------	--------------------------------------

Schedule B, Part II — Computation of investment income before allocation

8 Interest income from investment capital in Part 1, Section I	8.	
9 Interest income from bank accounts	9.	
10 All other interest income from investment capital	10.	
11 Dividend income from investment capital	11.	
12 Net capital gain or loss from investment capital	12.	
13 Investment income other than interest, dividends, capital gains, or capital losses	13.	
14 Total investment income (add lines 8 through 13)	14.	
15 Interest deductions directly attributable to investment capital	15.	
16 Noninterest deductions directly attributable to investment capital	16.	
17 Interest deductions indirectly attributable to investment capital	17.	
18 Noninterest deductions indirectly attributable to investment capital	18.	
19 Total deductions (add lines 15 through 18)	19.	
20 Balance (subtract line 19 from line 14)	20.	
21 Apportioned New York NOLD	21.	
22 Investment income before allocation (subtract line 21 from line 20; enter here and on page 1, line 18)	22.	

Schedule C, Part I — Income attributable to subsidiary capital

23 Interest from subsidiary capital (attach list)	23.	
24 Dividends from subsidiary capital (attach list)	24.	
25 Capital gains from subsidiary capital (attach list)	25.	
26 Total (add lines 23 through 25; enter here and on page 1, line 10)	26.	

Schedule C, Part II — Computation and allocation of subsidiary capital base

Include all corporations (except a DISC) in which you own more than 50% of the voting stock

A — Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below)						
Item	Name				EIN	
A						
B						
C						
A Item	B % of 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 %	G Value allocated to New York State (column E x column F)
A						
B						
C						
Amounts from attached list						
27 Totals (add amounts in columns C and D) ..	27.					
28 Total net average value of subsidiary capital (add amounts in column E; enter here and on page 2, line 33)	28.					
29 Subsidiary capital base before deduction (add column G amounts)	29.					
30 Value of subsidiary capital included in column G of subsidiaries taxable under Article 32, Article 33, or Article 9, section 186 of the Tax Law	30.					
31 Subsidiary capital base (subtract line 30 from line 29)	31.					

Schedule E — Computation of adjusted minimum tax

1 ENI from page 1, line 17	1.		
2 Depletion from page 2, line 52	2.		
3 Total (add lines 1 and 2)	3.		
4 Investment income before allocation from page 1, line 18	4.		
5 Modified business income before allocation (subtract line 4 from line 3)	5.		

Location of corporation's books and records

If more than 50% of the stock of this corporation is owned by another corporation, enter the name and EIN of the parent corporation:

Parent corporation's name	EIN
---------------------------	-----

Corporations organized outside New York State complete the following for capital stock issued and outstanding:

Number of par shares	Value \$	Number of no-par shares	Value \$
----------------------	-------------	-------------------------	-------------

Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of authorized person		Official title		Date		
Paid preparer use only	Signature of individual preparing this return		Firm's name (or yours if self-employed)			
	Address		City	State	ZIP code	ID number
				Date		