



CT-3-S-ATT

Staple forms here |
New York State Department of Taxation and Finance

Attachment to Form CT-3-S

Name	Employer identification number
------	--------------------------------

Attach to Form CT-3-S, New York S Corporation Franchise Tax Return.

Schedule A — Business allocation percentage (see instructions)

Part 1 — 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 weighted property factor (divide line 6, column A, by line 6, column B)	7.	%

Receipts in the regular course of business (see instr.)

8 Sales of New York State tangible personal property	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.	%
16 New York State weighted business receipts factor (see instructions)	16.	%

Payroll (see instructions)

17 Total wages and other compensation of employees except general executive officers	17.	
18 New York State weighted payroll factor (divide line 17, column A, by line 17, column B)	18.	%
19 Total New York State weighted factors (add lines 7, 16, and 18)	19.	%
20 Business allocation percentage (see instructions)	20.	%

Part 2 — Computation of business allocation percentage for aviation corporations (see instructions)

	A. New York State	B. Everywhere
21 Revenue aircraft arrivals and departures	21.	
22 Adjustment per Tax Law section 210.3(a)(7)(A)	22.	.60
23 Adjusted NYS revenue aircraft arrivals and departures (in column A, multiply line 21 by line 22)	23.	
24 New York percentage (divide line 23, column A, by line 21, column B)	24.	%
25 Revenue tons handled	25.	
26 Adjustment per Tax Law section 210.3(a)(7)(A)	26.	.60
27 Adjusted NYS revenue tons handled (in column A, multiply line 25 by line 26)	27.	
28 New York percentage (divide line 27, column A, by line 25, column B)	28.	%
29 Originating revenue	29.	
30 Adjustment per Tax Law section 210.3(a)(7)(A)	30.	.60
31 Adjusted NYS originating revenue (in column A, multiply line 29 by line 30)	31.	
32 New York percentage (divide line 31, column A, by line 29, column B)	32.	%
33 Total (add lines 24, 28, and 32)	33.	%
34 Business allocation percentage (divide line 33 by three)	34.	%

Part 3 — Computation of business allocation percentage for trucking and railroad corporations (see instructions)

	A. New York State	B. Everywhere	
35 Revenue miles (see instructions)	● 35.	●	
36 Business allocation percentage (divide line 35, column A, by line 35, column B)	● 36.		%

Schedule B — Computation of investment allocation percentage (see instructions)

Section 1 — Corporate and governmental debt instruments (see instructions)

A — Description of investment (identify each item; for each debt instrument, complete columns B through G on the corresponding lines below)

Item	Debt instrument description					
A						
B						
C						
A	B	C	D	E	F	G
Item	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 %	Value allocated to New York State (column E × column F)
A						
B						
C						
Amounts from attached list						
Totals of Section 1						

Section 2 — Corporate stock, stock rights, stock warrants, and stock options (see instructions)

A — Description of investment (identify each investment here; for each investment, complete columns B through G on the corresponding lines below)

Item	Investment description					
A						
B						
C						
A	B	C	D	E	F	G
Item	Number of shares	Average value	Liabilities directly or indirectly attributable to investment capital	Net average value (column C – column D)	Issuer's allocation %	Value allocated to New York State (column E × column F)
A						
B						
C						
Amounts from attached list						
Totals of Section 2						

37 Total (add totals of Sections 1 and 2, columns C, D, E, and G)	● 37.		●	●	●	●	
38 Investment allocation percentage without cash (divide line 37, column G, by line 37, column E)	● 38.					%	
39 Cash (optional) 39.	●	●	●	●	●		
40 Investment capital (add lines 37 and 39, columns C, D, and E).	● 40.		●	●	●		