



CT-3-B

New York State Department of Taxation and Finance

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

Staple forms here

All filers must enter tax period:

Amended return

Tax Law - Article 9-A

beginning ending

Main form with fields for Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, etc.

Table with 5 rows (A-E) for tax payments: A. Pay amount shown on line E, B. Maintenance fee, C. Interest on late payment, D. Late filing and late payment penalties, E. Balance due.

Information from Form CT-3, General Business Corporation Franchise Tax Return, Form CT-3-ATT, Schedules B, C, and D - Attachment to Form CT-3, and Form 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 Forms CT-3, CT-3-ATT, and CT-3/4-1, Instructions for Forms CT-4, CT-3, and CT-3-ATT.

Computation of entire net income (ENI)

Table with 19 rows for ENI computation: 1. Federal taxable income (FTI) before net operating loss (NOL) and special deductions, 2. Interest on federal, state, municipal, and other obligations, etc.

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

Computation of capital		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 (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)		33.	
34	Business and investment capital (subtract line 33 from line 32)		34.	
35	Investment capital (from Schedule B, line 7, column E)		35.	
36	Business capital (subtract line 35 from line 34)		36.	

Computation of minimum taxable income (MTI)

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				
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 3 — Computation of business allocation

		A		B	
		New York State		Everywhere	
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.			

Schedule A, Part 4 — Computation of alternative business allocation for MTI base

		A		B	
		New York State		Everywhere	
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.			

(continued)

Schedule B, Part 1 — Computation of investment capital and investment allocation percentage

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

Section 1 — Corporate and governmental debt instruments

Description of investment (identify each debt instrument and its date of maturity here; for each debt instrument complete columns C through G on the corresponding lines below)

Item	A — Debt instrument				B — Maturity date
A					
B					
Item	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					
Amounts from attached list					
1.	Totals of Section 1				

Section 2 — Corporate stock, stock rights, stock warrants, and stock options

Description of investment (identify each investment and enter number of shares here; for each investment complete columns C through G on the corresponding lines below)

Item	A — Investment				B — Number of shares
A					
B					
Item	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					
Amounts from attached list					
2.	Totals of Section 2				
3.	Totals of Section 1 (from line 1)				
4.	Totals (add lines 2 and 3 in columns C, D, E, and G)				
5 Investment allocation percentage without the addition of cash (divide line 4, column G, by line 4, column E).					5. %
6.	Cash (optional)				
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 2 — Computation of investment income before allocation

8 Interest income from investment capital in Part 1, Section 1	8.	
9 Interest income from bank accounts (if Schedule B, line 5 is zero, enter 0 here)	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 1 — 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 2 — Computation and allocation of subsidiary capital base

Include all corporations (except a DISC) in which you own more than 50% of the voting stock. Attach separate sheets if necessary, displaying this information formatted as below.

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 Tax Law Article 32; Article 33; or Article 9, section 186	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 \$
----------------------	-------------	-------------------------	-------------

Third - party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i>	Designee's phone number ()
	Designee's e-mail address		PIN

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

Authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Date

Paid preparer use only	Firm's name <i>(or yours if self-employed)</i>	ID number
	Signature of individual preparing this return	Address City State ZIP code
	E-mail address of individual preparing this return	Date

See instructions for where to file.