



Legal name of corporation 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

Table with columns: Average value of property, A New York State, B Everywhere. Rows 1-7: Real estate owned, Real estate rented, Inventories owned, Tangible personal property owned, Tangible personal property rented, Total, New York State property factor.

Table with columns: Receipts in the regular course of business, A New York State, B Everywhere. Rows 8-15: Sales of New York State tangible personal property, All sales of tangible personal property, Services performed, Rentals of property, Royalties, Other business receipts, Total, New York State business receipts factor.

Table with columns: Payroll, A New York State, B Everywhere. Rows 16-18: Total wages and other compensation of employees except general executive officers, New York State payroll factor, Business allocation percentage.

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

Table with columns: A New York State, B Everywhere. Rows 19-32: Revenue aircraft arrivals and departures, Adjustment per Tax Law Article 9-A, Adjusted NYS revenue aircraft arrivals and departures, New York percentage, Revenue tons handled, Adjustment per Tax Law section 210.3(a)(7)(A), Adjusted NYS revenue tons handled, New York percentage, Originating revenue, Adjustment per Tax Law section 210.3(a)(7)(A), Adjusted NYS originating revenue, New York percentage, Total, Business allocation percentage.



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

	<b>A</b> New York State	<b>B</b> Everywhere	
<b>33</b> Revenue miles (see instructions).....	● <b>33</b>		
<b>34</b> Business allocation percentage (divide line 33, column A, by line 33, column B) .....		● <b>34</b>	%

**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						

<b>35</b> Total (add totals of Sections 1 and 2, columns C, D, E, and G)	● <b>35</b>					
<b>36</b> Investment allocation percentage without cash (divide line 35, column G, by line 35, column E) .....		● <b>36</b>				%
<b>37</b> Cash (optional)	● <b>37</b>					
<b>38</b> Investment capital (add lines 35 and 37, columns C, D, and E).	● <b>38</b>					

