



CT-3-ATT Schedules A, B, C, D and E

Attachment to Form CT-3

Name	Employer identification number
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Attach to Form CT-3, *General Business Corporation Franchise Tax Return.*

Schedule A, Part I — Computation of Minimum Taxable Income Base and Tax

1 Entire net income from Form CT-3, line 18	1	
Adjustments (see instructions)		
2 Depreciation of tangible property placed in service after 1986	2	•
3 Amortization of mining exploration and development costs paid or incurred after 1986	3	•
4 Amortization of circulation expenditures paid or incurred after 1986 (<i>personal holding companies only</i>)	4	•
5 Basis adjustments in determining gain or loss from sale or exchange of property	5	•
6 Long term contracts entered into after 2/28/86	6	•
7 Installment sales of certain property	7	•
8 Merchant marine capital construction funds	8	•
9 Passive activity loss (<i>closely held and personal service corporations only</i>)	9	•
10 Combine lines 1 through 9	10	
Tax preference items (see instructions)		
11 Depletion	11	•
12 Appreciated property charitable deduction	12	•
13 Intangible drilling costs	13	•
14 Add lines 10 through 13	14	
15 Net operating loss deduction from CT-3, line 14	15	•
16 Minimum taxable income (<i>add lines 14 and 15</i>)	16	•
17 Investment income from line 117	17	
18 Investment income included in minimum taxable income on line 16 but not included on line 17	18	•
19 Alternative investment income for allocation (<i>combine lines 17 and 18</i>)	19	
20 Alternative business income for allocation (<i>subtract line 19 from line 16</i>)	20	•
21 Allocated alternative business income (<i>multiply line 20 by</i> <input type="text" value=""/> <i>% (from line 76 or 95)</i>)	21	•
22 Allocated alternative investment income (<i>multiply line 19 by</i> <input type="text" value=""/> <i>% (from line 105)</i>)	22	•
23 Allocated minimum taxable income (<i>add lines 21 and 22</i>)	23	
24 Optional depreciation adjustments from CT-3, line 24	24	
25 Minimum taxable income base (<i>line 23 and add or subtract line 24</i>). Enter on CT-3, line 44a	25	
26 Tax on minimum taxable income base (<i>multiply line 25 amount by .05; enter on line 44b</i>)	26	•

Schedule A, Part II — Computation of Minimum Tax Credit

Computation of Adjusted Minimum Tax

27 Entire net income from Form CT-3, line 18	27	
28 Depletion from Part I, line 11	28	
29 Appreciated property charitable deduction from Part I, line 12	29	
30 Net operating loss deduction from CT-3, line 14	30	
31 Total (<i>add lines 27 through 30</i>)	31	•
32 Investment income from line 117	32	
33 Investment income included on line 31 but not included on line 32	33	
34 Modified investment income for allocation (<i>combine lines 32 and 33</i>)	34	•
35 Modified business income for allocation (<i>subtract line 34 from line 31</i>)	35	•
36 Allocated modified business income (<i>multiply line 35 by</i> <input type="text" value=""/> <i>% (from line 76 or 95)</i>)	36	
37 Allocated modified investment income (<i>multiply line 34 by</i> <input type="text" value=""/> <i>% (from line 105)</i>)	37	
38 Total allocated modified minimum income (<i>add lines 36 and 37</i>)	38	
39 Optional depreciation adjustments from CT-3, line 24	39	
40 Modified minimum taxable income base (<i>combine lines 38 and 39</i>)	40	•
41 Modified minimum tax (<i>multiply line 40 by 5% (.05)</i>)	41	
42 Minimum tax from Part I, line 26	42	
43 Amount from Form CT-3, line 42, 43 or 45, whichever is largest	43	
44 Excess minimum tax (<i>subtract line 43 from line 42</i>)	44	•
45 Modified minimum tax from line 41	45	
46 Amount from line 43	46	
47 Excess modified minimum tax (<i>subtract line 46 from line 45</i>)	47	•
48 Adjusted Minimum Tax (<i>subtract line 47 from line 44</i>)	48	•

Schedule B, Part I — Computation of Business Allocation Percentage

- 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
 Did you make an election to phase in the value of rented tangible personal property? Yes No

Average value of (see instructions):		A New York State	B Everywhere	
49	Real estate owned	•	•	
50	Real estate rented (attach list)	•	•	
51	Inventories owned	•	•	
52	Tangible personal property owned	•	•	
53	Tangible personal property rented	•	•	
54	Total (add lines 49 through 53)	•	•	
55	New York State property factor (divide line 54, column A, by line 54, column B)			55 • %
Receipts in the regular course of business from:				
56	Sales of tangible personal property shipped to points within New York State	•		
57	All sales of tangible personal property		•	
58	Services performed	•	•	
59	Rentals of property	•	•	
60	Royalties	•	•	
61	Other business receipts	•	•	
62	Total (add lines 56 through 61)	•	•	
63	New York State receipts factor (divide line 62, column A, by line 62, column B)			63 • %
64	Additional receipts factor (enter factor from line 63)			64 • %
65	Wages and other compensation of employees except general executive officers	•	•	
66	New York State payroll factor (divide line 65, column A, by line 65, column B)			66 • %
67	Total New York State factors (add lines 55, 63, 64 and 66)			67 • %
68	Business allocation percentage (divide line 67 by four or by the number of factors). Enter in box on Form CT-3, line 22 and line 39			68 • %

Schedule B, Part II — Computation of Business Allocation Percentage for Aviation Corporations

69	Revenue aircraft arrivals and departures	•	•	
70	New York percentage (divide line 69, column A by column B)			70 • %
71	Revenue tons handled	•	•	
72	New York percentage (divide line 71, column A by column B)			72 • %
73	Originating revenue	•	•	
74	New York percentage (divide line 73, column A by column B)			74 • %
75	Total (add lines 70, 72 and 74)			75 • %
76	New York allocation percentage (divide line 75 by three) Use to compute Form CT-3, lines 22 and 39, and CT-3-ATT, lines 21 and 36			76 • %

Schedule B, Part III — Computation of Business Allocation Percentage for Minimum Taxable Income Base

		A New York State	B Everywhere	
Average value of (see instructions):				
77	Real estate owned	77		
78	Real estate rented	78		
79	Inventories owned	79		
80	Tangible personal property owned	80		
81	Tangible personal property rented	81		
82	Total (add lines 77 through 81)	82 •	•	
83	New York State property factor (divide line 82, column A, by line 82, column B)			83 • %
Receipts in the regular course of business from:				
84	Sales of tangible personal property shipped to points within New York State	84		
85	All sales of tangible personal property	85		
86	Services performed	86		
87	Rentals of property	87		
88	Royalties	88		
89	Other business receipts	89		
90	Total (add lines 84 through 89)	90 •	•	
91	New York State receipts factor (divide line 90, column A, by line 90, column B)			91 • %
92	Wages and other compensation of employees except general executive officers	92 •	•	
93	New York State payroll factor (divide line 92, column A by line 92, column B)			93 • %
94	Total New York State factors (add lines 83, 91 and 93)			94 %
95	Alternative business allocation percentage (divide line 94 by three or, if fewer factors than three, by the number of factors) Enter in box on line 21 and line 36			95 • %

Schedule C, Part I — Income Attributable to Subsidiary Capital

96	Interest from subsidiary capital (attach list)	96 •
97	Dividends from subsidiary capital (attach list)	97 •
98	Capital gains from subsidiary capital (see instructions — attach list)	98 •
99	Total (add lines 96, 97 and 98 — enter this amount on Form CT-3, line 11)	99 •

Schedule C, Part II — Computation and Allocation of Subsidiary Capital Base and Tax

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

A Description of Subsidiary Capital		B % of Voting Stock Owned	C Average Value	D Liabilities Directly or Indirectly Attributable to Subsidiary Capital	E Net Average Value (col. C — col. D)	F Issuer's Allocation %	G Value Allocated to New York State (col. E x col. F)
• List the name of each corporation (attach separate sheet if necessary)	Employer Identification Number						
Amounts from attached list							
100 Totals (add amounts in columns C and D)		100 •	•				
101 Total net average value of subsidiary capital (add amounts in column E). Enter on CT-3, line 34				101 •			
102 Subsidiary capital base (add column G amounts — enter in the box on Form CT-3, line 47)						102	
103 Subsidiary capital base tax computation (multiply line 102 by .0009 — enter on Form CT-3, line 47)						103 •	

