



CT-3-S-ATT

New York State Department of Taxation and Finance

Schedules A, B, C, D, and E — 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

Complete Schedule A, Part I, Part II, or Part III if the New York S corporation has property, payroll, or sales outside New York State.

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

| | A New York State | B Everywhere | |
|--|---------------------|-----------------|--------|
| Average value of (see instructions): | | | |
| 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 property factor (divide line 6, column A, by line 6, column B) | | | 7 ● % |
| Receipts in the regular course of business from: | | | |
| 8 Sales of tangible personal property allocated to New York State | 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 receipts factor (divide line 14, column A, by line 14, column B) | | | 15 ● % |
| 16 Wages and other compensation of employees except general executive officers | 16 ● | ● | |
| 17 New York State payroll factor (divide line 16, column A, by line 16, column B) | | | 17 ● % |
| 18 Total New York State factors (add lines 7, 15, and 17) | | | 18 % |
| 19 Business allocation percentage (divide line 18 by three or by the number of factors; use to compute line 42 and Form CT-3-S, line 20) | | | 19 ● % |

Part II — Computation of business allocation percentage for aviation corporations

| | A New York State | B Everywhere | |
|--|---------------------|-----------------|--------|
| Average value of (see instructions): | | | |
| 20 Revenue aircraft arrivals and departures | 20 | | |
| 21 New York percentage (divide line 20, column A by line 20 column B) | | | 21 % |
| 22 Revenue tons handled | 22 | | |
| 23 New York percentage (divide line 22, column A by line 22 column B) | | | 23 % |
| 24 Originating revenue | 24 | | |
| 25 New York percentage (divide line 24, column A by line 24 column B) | | | 25 % |
| 26 Total (add lines 21, 23, and 25) | | | 26 % |
| 27 Business allocation percentage (divide line 26 by three; use to compute line 42 and Form CT-3-S, line 20) | | | 27 ● % |

Part III — Computation of business allocation percentage for trucking and railroad corporations (mileage allocation)

| | A New York State | B Everywhere | |
|---|---------------------|-----------------|--------|
| 28 Revenue miles (see instructions) | 28 | | |
| 29 Business allocation percentage (divide line 28, column A, by line 28 column B; use to compute line 42 and Form CT-3-S, line 20) .. | | | 29 ● % |

Schedule B — Computation and allocation of capital

Complete Schedule B if the New York S corporation has subsidiary capital; investment capital; is incorporated in a state other than New York State; or had a business allocation percentage of less than 100% on Schedule A.

| <i>(Enter whole dollars for lines 30 through 35.)</i> | | A. Beginning of year | B. End of year | C. Average value | |
|---|---|----------------------|----------------|------------------|---------------------------------|
| 30 | Total assets from federal return | ● | ● | ● | |
| 31 | Real property and marketable securities included on line 30 | | | ● | |
| 32 | Subtract line 31 from line 30 | | | ● | |
| 33 | Real property and marketable securities at fair market value | | | ● | |
| 34 | Adjusted total assets <i>(add lines 32 and 33)</i> | | | ● | |
| 35 | Total liabilities | | | ● | |
| 36 | Total capital <i>(subtract line 35, column C, from line 34, column C)</i> | | | ● | |
| 37 | Subsidiary capital <i>(from line 46)</i> | | | ● | |
| 38 | Business and investment capital <i>(subtract line 37 from line 36)</i> | | | ● | |
| 39 | Investment capital <i>(from line 55, column E)</i> | | | ● | |
| 40 | Business capital <i>(subtract line 39 from line 38)</i> | | | ● | |
| 41 | Allocated investment capital <i>(multiply line 39 by</i> <input type="text" value=""/> <i>% from line 53)</i> | | | ● | |
| 42 | Allocated business capital <i>(multiply line 40 by</i> <input type="text" value=""/> <i>% from line 19, 27, or 29)</i> | | | ● | |
| 43 | Allocated subsidiary capital <i>(from line 47)</i> | | | ● | |
| 44 | Issuer's allocation percentage or license fee allocation percentage <i>(add lines 41, 42, and 43 and divide the result by line 36; enter here and on the back of Form CT-3-S)</i> | | | ● | <input type="text" value=""/> % |

Schedule C — Computation of subsidiary capital and subsidiary income

Complete Schedule C, Part I and Part II if the New York S Corporation has subsidiary capital.

Part I — Computation and allocation of subsidiary capital

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 <i>(column C - column D)</i> | F Issuer's allocation % | G Value allocated to New York State <i>(column E x column F)</i> |
|---|---|------------------------------|--------------------|--|---|----------------------------|---|
| ● List the name of each corporation <i>(attach separate sheet if necessary)</i> | Employer identification number | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Amounts from attached list | | | | | | | |
| 45 | Totals <i>(add amounts in columns C and D)</i> | 45 ● | ● | | | | |
| 46 | Total net average value of subsidiary capital <i>(add amounts in column E; enter here and on line 37)</i> | | | 46 ● | | | |
| 47 | Allocated subsidiary capital <i>(add amounts in column G; enter here and on line 43)</i> | | | | | 47 ● | |

Part II — Income attributable to subsidiary capital

| | | | |
|-----------|---|------|--|
| 48 | Interest from subsidiary capital <i>(attach list)</i> | 48 ● | |
| 49 | Dividends from subsidiary capital <i>(attach list)</i> | 49 ● | |
| 50 | Capital gains from subsidiary capital <i>(see instructions; attach list)</i> | 50 ● | |
| 51 | Total <i>(add lines 48 through 50; enter here and on Form CT-3-S, line 9)</i> | 51 ● | |

Part II — Computation of investment income for allocation

| | | | | |
|----|--|----|---|--|
| 56 | Interest income from investment capital in Part I, Section I | 56 | ● | |
| 57 | Interest income from bank accounts | 57 | ● | |
| 58 | All other interest income from investment capital | 58 | ● | |
| 59 | Dividend income from investment capital | 59 | ● | |
| 60 | Net capital gain or loss from investment capital | 60 | ● | |
| 61 | Investment income other than interest, dividends, capital gains, or capital losses | 61 | ● | |
| 62 | Total investment income (add lines 56 through 61) | 62 | ● | |
| 63 | Interest deductions directly attributable to investment capital (see instructions) | 63 | ● | |
| 64 | Non-interest deductions directly attributable to investment capital (see instructions) | 64 | ● | |
| 65 | Interest deductions indirectly attributable to investment capital (see instructions) | 65 | ● | |
| 66 | Non-interest deductions indirectly attributable to investment capital (see instructions) | 66 | ● | |
| 67 | Total deductions (add lines 63 through 66) | 67 | | |
| 68 | Balance (subtract line 67 from line 62) | 68 | ● | |
| 69 | Apportioned New York net operating loss deduction (see instructions) | 69 | ● | |
| 70 | Investment income for allocation (subtract line 69 from line 68; enter here and on Form CT-3-S, line 17) | 70 | ● | |

Schedule E — Qualified public utilities and transferees, qualified power producers, and qualified pipeline corporations

Part I — Adjustments for qualified public utilities and transferees

See the line item instructions for each item below before completing this schedule.

Other additions

| | | | | |
|----|--|----|---|--|
| 71 | Federal depreciation deduction for transition property | 71 | ● | |
| 72 | Federal loss on the sale of transition property | 72 | ● | |
| 73 | New York gain on the sale of transition property | 73 | ● | |
| 74 | Add lines 71, 72, and 73 (enter here and include on Form CT-3-S, line 7) | 74 | | |

Other subtractions

| | | | | |
|----|--|----|---|--|
| 75 | New York depreciation deduction for transition property | 75 | ● | |
| 76 | New York loss on the sale of transition property | 76 | ● | |
| 77 | Federal gain on the sale of transition property | 77 | ● | |
| 78 | Transition property basis adjustment carryover to gain transactions | 78 | ● | |
| 79 | Transition property basis adjustment carryover to loss transactions | 79 | ● | |
| 80 | New York regulatory asset deduction | 80 | ● | |
| 81 | Add lines 75 through 80 (enter here and include on Form CT-3-S, line 14) | 81 | | |

Part II — Adjustments for qualified power producers and qualified pipeline corporations

Other additions

| | | | | |
|----|--|----|---|--|
| 82 | Federal depreciation deduction for transition property (enter here and include on Form CT-3-S, line 7) | 82 | ● | |
|----|--|----|---|--|

Other subtractions

| | | | | |
|----|--|----|---|--|
| 83 | New York depreciation deduction for transition property (enter here and include on Form CT-3-S, line 14) | 83 | ● | |
|----|--|----|---|--|