



# CT-3-ATT

New York State Department of Taxation and Finance

## Schedules B, C, D, and E — Attachment to Form CT-3 General Business Corporation Franchise Tax Return

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

### Schedule B – Computation of adjusted minimum tax and minimum tax credit

Use this schedule to compute:

- Minimum tax credit generated this year
- Minimum tax credit used this year
- Minimum tax credit carryover to future years

If your tax due this year is based on the minimum taxable income base, complete Schedule B, Part I to compute the minimum tax credit generated this year.

### Schedule B, Part I — Computation of adjusted minimum tax *(see instructions, Form CT-3/4-1)*

#### Computation of modified minimum tax

1	Entire net income from Form CT-3, line 17	1.		
2	Depletion from Form CT-3, line 52	2.		
3	Total <i>(add lines 1 and 2)</i>		3.	
4	Investment income before allocation from Form CT-3, line 18		4.	
5	Modified business income before allocation <i>(subtract line 4 from line 3)</i>		5.	
6	Allocated modified business income <i>(multiply line 5 by [ ]% from Form CT-3, line 119, line 121, or line 161)</i>		6.	
7	Allocated investment income <i>(multiply line 4 by [ ]% from line 31)</i>		7.	
8	Total allocated modified minimum income <i>(add lines 6 and 7)</i>		8.	
9	Optional depreciation adjustments from Form CT-3, line 23		9.	
10	Modified minimum taxable income base <i>(add or subtract line 9 from line 8)</i>		10.	
11	Modified minimum tax <i>(multiply line 10 by 2.5% (.025))</i>		11.	

#### Computation of adjusted minimum tax

12	Tax on minimum taxable income base from Form CT-3, line 71		12.	
13	Largest amount from Form CT-3, line 72, 73, or 74, <i>(enter here and on line 16)</i>		13.	
14	Excess minimum tax <i>(subtract line 13 from line 12; if less than zero, enter "0")</i>		14.	
15	Modified minimum tax from line 11	15.		
16	Amount from line 13	16.		
17	Excess modified minimum tax <i>(subtract line 16 from line 15; if less than zero, enter "0")</i>		17.	
18	Adjusted minimum tax <i>(subtract line 17 from line 14; if less than zero, use parentheses)</i>		18.	

If your tax in a prior year was based on the minimum taxable income base, and your tax due this year is based on the entire net income base, complete Schedule B, Part II to compute the minimum tax credit used this year and carried forward to future years.

### Schedule B, Part II — Computation of minimum tax credit used and carried forward

19	Minimum tax credit carried forward from prior periods <i>(see instructions)</i>		19.	
20	Tax on entire net income base from Form CT-3, line 72		20.	
21	Next largest tax <i>(enter largest amount from Form CT-3, line 71, 73, or 74)</i>	21.		
22	Tax on subsidiary capital from line 58	22.		
23	Add lines 21 and 22		23.	
24	Limitation on credit to be used this period <i>(subtract line 23 from line 20; this amount may not exceed line 19)</i>		24.	
25	Minimum tax credit used this period <i>(see instructions)</i>		25.	
26	Minimum tax credit carried forward <i>(subtract line 25 from line 19)</i>		26.	

**Schedule C, Part I — Computation of investment capital and investment allocation percentage**

Section I — Corporate and governmental debt instruments	B Maturity date (mm/dd/yy)	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value (col. C – col. D)	F Issuer's allocation	G Value allocated to New York State (col. E × col. F)
A Description of investment (identify each debt instrument; attach separate sheet if necessary)					%	
					%	
					%	
					%	
					%	
					%	
					%	
Amounts from attached list						
<b>27</b> Totals of Section I (enter here and on line 29)	<b>27.</b>					
Section II — Corporate stock, stock rights, stock warrants, and stock options	B Number of shares	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value (col. C – col. D)	F Issuer's allocation	G Value allocated to New York State (col. E × col. F)
A Description of investment (identify each item; attach separate sheet if necessary)					%	
					%	
					%	
					%	
					%	
					%	
					%	
Amounts from attached list						
<b>28</b> Totals of Section II	<b>28.</b>					
<b>29</b> Totals of Section I (from line 27)	<b>29.</b>					
<b>30</b> Totals (add lines 28 and 29 in columns C, D, E, and G)	<b>30.</b>					
<b>31</b> Investment allocation percentage without the addition of cash (divide line 30, column G by line 30, column E). Use to compute line 7 and Form CT-3, lines 20, 37, and 67	<b>31.</b>					%
<b>32</b> Cash (optional)	<b>32.</b>					
<b>33</b> Investment capital (add lines 30 and 32 in columns C, D, and E) Enter column E total on Form CT-3, line 35	<b>33.</b>					

**Schedule C, Part II — Computation of investment income before allocation (see instructions)**

<b>34</b> Interest income from investment capital in Part I, Section I	<b>34.</b>	
<b>35</b> Interest income from bank accounts	<b>35.</b>	
<b>36</b> All other interest income from investment capital	<b>36.</b>	
<b>37</b> Dividend income from investment capital	<b>37.</b>	
<b>38</b> Net capital gain (or loss) from investment capital	<b>38.</b>	
<b>39</b> Investment income other than interest, dividends, capital gains, or capital losses	<b>39.</b>	
<b>40</b> Total investment income (add lines 34 through 39)	<b>40.</b>	
<b>41</b> Interest deductions directly attributable to investment capital	<b>41.</b>	
<b>42</b> Noninterest deductions directly attributable to investment capital	<b>42.</b>	
<b>43</b> Interest deductions indirectly attributable to investment capital	<b>43.</b>	
<b>44</b> Noninterest deductions indirectly attributable to investment capital	<b>44.</b>	
<b>45</b> Total deductions (add lines 41 through 44)	<b>45.</b>	
<b>46</b> Balance (subtract line 45 from line 40)	<b>46.</b>	
<b>47</b> Apportioned New York net operating loss deduction	<b>47.</b>	
<b>48</b> Investment income before allocation (subtract line 47 from line 46; enter here and on Form CT-3, line 18)	<b>48.</b>	

**Schedule D, Part I — Income attributable to subsidiary capital**

49 Interest from subsidiary capital (attach list) .....	• 49.	
50 Dividends from subsidiary capital (attach list) .....	• 50.	
51 Capital gains from subsidiary capital (see instructions; attach list) .....	• 51.	
52 Total (add lines 49 through 51; enter here and on Form CT-3, line 10) .....	• 52.	

**Schedule D, 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 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 × col. F)
List the name of each corporation (attach additional sheets if necessary)	Employer identification number						
		%				%	
		%				%	
		%				%	
		%				%	

Amounts from attached list .....							
53 Totals (add amounts in columns C and D) .....	• 53.						
54 Total net average value of subsidiary capital (add amounts in column E; enter here and on Form CT-3, line 33) ....	• 54.						
55 Subsidiary capital base before deduction (add amounts in column G) .....	• 55.						
56 Value of subsidiary capital included in column G of subsidiaries taxable under Article 32, Article 33, or Article 9, section 186 of the Tax Law .....	• 56.						
57 Subsidiary capital base (subtract line 56 from line 55; enter here and on Form CT-3, line 76) .....	• 57.						
58 Subsidiary capital base tax (multiply line 57 by .0009; enter here, on line 22, and on Form CT-3, line 77) .....	• 58.						

Qualified public utilities use Schedule E, Part I, lines 59 through 69 to compute the adjustment for entire net income.  
 Transferees use Schedule E, Part I, lines 66, 67, and 69 only, to compute the adjustment for entire net income.

**Schedule E, Part I — Adjustments for qualified public utilities and transferees**

<b>Other additions</b>		
59 Federal depreciation deduction for transition property (see instructions) .....	• 59.	
60 Federal loss on the sale of transition property (see instructions) .....	• 60.	
61 New York gain on the sale of transition property (see instructions) .....	• 61.	
62 Add lines 59, 60, and 61 (enter here and include on Form CT-3, line 8) .....	• 62.	
<b>Other subtractions</b>		
63 New York depreciation deduction for transition property (see instructions) .....	• 63.	
64 New York loss on the sale of transition property (see instructions) .....	• 64.	
65 Federal gain on the sale of transition property (see instructions) .....	• 65.	
66 Transition property basis adjustment carryover to gain transactions .....	• 66.	
67 Transition property basis adjustment carryover to loss transactions .....	• 67.	
68 New York regulatory asset deduction .....	• 68.	
69 Add lines 63 through 68 (enter here and include on Form CT-3, line 15) .....	• 69.	

Qualified power producers or qualified pipeline corporations use Schedule E, Part II, lines 70 and 71 if you claim a depreciation deduction on transition property for federal income tax purposes.

**Schedule E, Part II — Adjustments for qualified power producers and qualified pipeline corporations**

<b>Other additions</b>		
70 Federal depreciation deduction for transition property (see instructions; enter here and include on Form CT-3, line 8) ...	• 70.	
<b>Other subtractions</b>		
71 New York depreciation deduction for transition property (see instructions; enter here and include on Form CT-3, line 15) ...	• 71.	

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