



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: Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, City, State, ZIP code, Foreign corporations: date began business in NYS, NAICS business code number, Principal business activity, Date authorized to do business in New York State.

Table with 5 rows (A-E) for tax payments: A. Pay amount shown on line E. Make check payable to: New York State Corporation Tax; B. Maintenance fee; C. Interest on late payment; D. Late filing and late payment penalties; E. Balance due.

Information from Forms CT-3, CT-3-ATT, and 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 the CT-3 and CT-3-ATT forms and instructions.

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; 3 Interest paid to a corporate stockholder; 4a Interest deductions directly attributable; 4b Noninterest deductions directly attributable; 5a Interest deductions indirectly attributable; 5b Noninterest deductions indirectly attributable; 6 New York State and other state and local taxes; 7 Federal depreciation; 8 Other additions; 9 Add lines 1 through 8; 10-15 Subtractions; 16 Total subtractions; 17 ENI; 18 Investment income; 19 Business income.

Mail your return to: NYS CORPORATION TAX PROCESSING UNIT PO BOX 22038 ALBANY NY 12201-2038

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, on page 5) .....		33.	
34	Business and investment capital (subtract line 33 from line 32) .....		34.	
35	Investment capital (from Schedule B, line 7, column E on page 4) .....		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.		
<b>Adjustments:</b>				
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.		
<b>Tax preference items</b>				
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 III — Computation of business allocation**

<b>Average value of property</b> (see Form CT-3/4-1, Instructions for Forms CT-4, CT-3, and CT-3-ATT, Schedule A — Computation of business allocation percentage and alternative business allocation percentage for MTI base, for instructions on elections for real estate and tangible personal property owned and rented)	<b>A</b> New York State	<b>B</b> Everywhere
122 Real estate owned.....	<b>122.</b>	
123 Real estate rented.....	<b>123.</b>	
124 Inventories owned.....	<b>124.</b>	
125 Tangible personal property owned.....	<b>125.</b>	
126 Tangible personal property rented.....	<b>126.</b>	
127 Total (add lines 122 through 126).....	<b>127.</b>	
<b>Receipts in the regular course of business from:</b>		
129 Sales of tangible personal property allocated to New York State....	<b>129.</b>	
130 All sales of tangible personal property.....	<b>130.</b>	
131 Services performed.....	<b>131.</b>	
132 Rentals of property.....	<b>132.</b>	
133 Royalties.....	<b>133.</b>	
134 Other business receipts.....	<b>134.</b>	
135 Total (add lines 129 through 134).....	<b>135.</b>	
<b>Payroll</b>		
138 Wages and other compensation of employees except general executive officers.....	<b>138.</b>	

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

<b>Average value of property</b>	<b>A</b> New York State	<b>B</b> Everywhere
142 Real estate owned.....	<b>142.</b>	
143 Real estate rented.....	<b>143.</b>	
144 Inventories owned.....	<b>144.</b>	
145 Tangible personal property owned.....	<b>145.</b>	
146 Tangible personal property rented.....	<b>146.</b>	
147 Total (add lines 142 through 146).....	<b>147.</b>	
<b>Receipts in the regular course of business from:</b>		
149 Sales of tangible personal property allocated to New York State....	<b>149.</b>	
150 All sales of tangible personal property.....	<b>150.</b>	
151 Services performed.....	<b>151.</b>	
152 Rentals of property.....	<b>152.</b>	
153 Royalties.....	<b>153.</b>	
154 Other business receipts.....	<b>154.</b>	
155 Total (add lines 149 through 154).....	<b>155.</b>	
<b>Payroll</b>		
158 Wages and other compensation of employees except general executive officers.....	<b>158.</b>	

(continued)

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

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

**Section I — Corporate and governmental debt instruments**

A — Description of investment (identify each debt instrument here; for each debt instrument, complete columns B through G on the corresponding lines below)						
Item	Debt instrument					
A						
B						
C						
D						
E						
A Item	B Maturity date (mm/dd/yy)	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 × column F)
A						
B						
C						
D						
E						
Amounts from attached list						
<b>1</b>	<b>Totals of Section I</b>	<b>1.</b>				

**Section II — Corporate stock, stock rights, stock warrants, and stock options**

A — Description of investment (identify each investment here; for each investment, complete columns B through G on the corresponding lines below)							
Item	Investment						
A							
B							
C							
D							
E							
A Item	B Number of shares	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 × column F)	
A							
B							
C							
D							
E							
Amounts from attached list							
<b>2</b>	<b>Totals of Section II</b>	<b>2.</b>					
<b>3</b>	<b>Totals of Section I</b> (from line 1) .....	<b>3.</b>					
<b>4</b>	<b>Totals (add lines 2 and 3 in columns C, D, E, and G)</b>						
	<b>4.</b>						
<b>5</b>	<b>Investment allocation percentage without the addition of cash (divide line 4, column G by line 4, column E) .....</b>					<b>5.</b>	<b>%</b>
<b>6</b>	<b>Cash (optional) ...</b>						
	<b>6.</b>						
<b>7</b>	<b>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</b>						
	<b>7.</b>						

Name	Employer identification number (EIN)
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**Schedule B, Part II — Computation of investment income before allocation**

8 Interest income from investment capital in Part I, Section I .....	8.	
9 Interest income from bank accounts .....	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 I — 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 II — 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 displaying this information formatted as below, if necessary.

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 Article 32, Article 33, or Article 9, section 186 of the Tax Law .....	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
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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 \$
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<b>Third – party designee</b>	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN)

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

Signature of authorized person		Official title		Date	
Paid preparer use only	Signature of individual preparing this return		Firm's name (or yours if self-employed)		
	Address		City	State	ZIP code
				Date	