



# CT-3-ATT

New York State Department of Taxation and Finance

## Schedules B, C, and D – Attachment to Form CT-3

### General Business Corporation Franchise Tax Return

Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3, *General Business Corporation Franchise Tax Return*.

#### Schedule B, Part 1 – Computation of investment capital and investment allocation percentage *(See instructions; attach separate sheets if necessary, displaying this information formatted as below.)*

##### Section 1 – Corporate and governmental debt instruments

Description of investment *(Identify each debt instrument and its date of maturity here; for each debt instrument complete columns C through G on the corresponding lines below)*

Item	A – Debt instrument <i>(see instructions)</i>				B – Maturity date
A					
B					
Item	C Average value <i>(see instructions)</i>	D – Liabilities directly or indirectly attributable to investment capital <i>(see instructions)</i>	E Net average value <i>(column C – column D; see instructions)</i>	F Issuer's allocation % <i>(see instructions)</i>	G Value allocated to New York State <i>(column E × column F)</i>
A					
B					
Amounts from attached list					
Totals of Section 1					
<b>1</b>					

##### Section 2 – Corporate stock, stock rights, stock warrants, and stock options

Description of investment *(Identify each investment and enter number of shares here; for each investment complete columns C through G on the corresponding lines below)*

Item	A – Investment <i>(see instructions)</i>				B – Number of shares
A					
B					
Item	C Average value <i>(see instructions)</i>	D – Liabilities directly or indirectly attributable to investment capital <i>(see instructions)</i>	E Net average value <i>(column C – column D; see instructions)</i>	F Issuer's allocation % <i>(see instructions)</i>	G Value allocated to New York State <i>(column E × column F)</i>
A					
B					
Amounts from attached list					
Totals of Section 2					
<b>2</b>					
Totals of Section 1 <i>(from line 1)</i>					
<b>3</b>					
Totals <i>(add lines 2 and 3 in columns C, D, E, and G)</i>					
<b>4</b>					
Investment allocation percentage without the addition of cash <i>(divide line 4, column G, by line 4, column E)</i>					
<b>5</b>	Use to compute Form CT-3, lines 20, 37, and 67; and Form CT-38, line 7 .....				<b>5</b> %
Cash <i>(see instr.)</i>					
<b>6</b>					
Investment capital <i>(add lines 4 and 6 in columns C, D, and E). Enter column E total on Form CT-3, line 35</i>					
<b>7</b>					

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**Schedule B, Part 2 — Computation of investment income before allocation** (see instructions)

8	Interest income from investment capital in Part 1, Section 1 (see instructions)	•	8	
9	Interest income from bank accounts (if line 5 is zero, enter 0 here; see instructions)	•	9	
10	All other interest income from investment capital (see instructions)	•	10	
11	Dividend income from investment capital (see instructions)	•	11	
12	Net capital gain or loss from investment capital (see instructions)	•	12	
13	Investment income other than interest, dividends, capital gains, or capital losses (see instructions)	•	13	
14	Total investment income (add lines 8 through 13)	•	14	
15	Interest deductions directly attributable to investment capital (see instr.)	•	15	
16	Noninterest deductions directly attributable to investment capital (see instr.)	•	16	
17	Interest deductions indirectly attributable to investment capital (see instr.)	•	17	
18	Noninterest deductions indirectly attributable to investment capital (see instr.)	•	18	
19	Total deductions (add lines 15 through 18)		19	
20	Balance (subtract line 19 from line 14)		20	
21	Apportioned New York net operating loss deduction (NOLD) (see instructions)		21	
22	Investment income before allocation (subtract line 21 from line 20; enter here and on Form CT-3, line 18)		22	

**Schedule C, Part 1 — Income from subsidiary capital** (see instructions)

23	Interest from subsidiary capital (see instructions; attach list)	•	23	
24	Dividends from subsidiary capital (see instructions; attach list)	•	24	
25	Capital gains from subsidiary capital (see instructions; attach list)	•	25	
26	Total (add lines 23 through 25; enter here and on Form CT-3, line 10)	•	26	

**Schedule C, Part 2 — Computation and allocation of subsidiary capital base and tax** (see instructions)

Include all corporations, except a DISC, in which you own more than 50% of the voting stock. Attach separate sheets if necessary, displaying this information formatted as below.

**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 (see instructions)	D Liabilities directly or indirectly attributable to subsidiary capital (see instructions)	E Net average value (column C – column D; see instructions)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E × 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 Form CT-3, line 33)	•	28				
29	Subsidiary capital base before deduction (add amounts in column G)	•	29				
30	Value of subsidiary capital included in column G of subsidiaries taxable under Tax Law Article 32; Article 33; or Article 9, section 186 (see instructions)	•	30				
31	Subsidiary capital base (subtract line 30 from line 29; enter here and on Form CT-3, line 76)	•	31				
32	Subsidiary capital base tax (multiply line 31 by .0009; enter here, on Form CT-3, line 77, and on Form CT-38, line 25)	•	32				



**Qualified public utilities:** use Schedule D, Part 1 to compute the adjustment for entire net income (ENI).  
**Transferees:** use lines 40, 41, and 43 only to compute the adjustment for ENI.

**Schedule D, Part 1 — Adjustments for qualified public utilities and transferees** *(see instructions)*

<b>Other additions</b>			
33	Federal depreciation deduction for transition property <i>(see instructions)</i> .....	●	<b>33</b>
34	Federal loss on the sale of transition property <i>(see instructions)</i> .....	●	<b>34</b>
35	New York gain on the sale of transition property <i>(see instructions)</i> .....	●	<b>35</b>
36	Add lines 33, 34, and 35 <i>(enter here and include on Form CT-3, line 8)</i> .....	●	<b>36</b>
<b>Other subtractions</b>			
37	New York depreciation deduction for transition property <i>(see instructions)</i> .....	●	<b>37</b>
38	New York loss on the sale of transition property <i>(see instructions)</i> .....	●	<b>38</b>
39	Federal gain on the sale of transition property <i>(see instructions)</i> .....	●	<b>39</b>
40	Transition property basis adjustment carryover to gain transactions <i>(see instructions)</i> .....	●	<b>40</b>
41	Transition property basis adjustment carryover to loss transactions <i>(see instructions)</i> .....	●	<b>41</b>
42	New York regulatory asset deduction <i>(see instructions)</i> .....	●	<b>42</b>
43	Add lines 37 through 42 <i>(enter here and include on Form CT-3, line 15)</i> .....	●	<b>43</b>

**Qualified power producers or qualified pipeline corporations:** use Schedule D, Part 2 if you claim a depreciation deduction on transition property for federal income tax purposes.

**Schedule D, Part 2 — Adjustments for qualified power producers and qualified pipeline corporations** *(see instr.)*

<b>Other additions</b>			
44	Federal depreciation deduction for transition property <i>(see instructions; enter here and include on Form CT-3, line 8)</i> .....	●	<b>44</b>
<b>Other subtractions</b>			
45	New York depreciation deduction for transition property <i>(see instructions; enter here and include on Form CT-3, line 15)</i> .....	●	<b>45</b>

