CT-3-A/ATT

New York State Department of Taxation and Finance

Investment Capital and Subsidiary Capital Schedules

Name	Employer identification number
Combined parent corporation name	Parent employer identification number

This form is required to be completed for each corporation in the combined group with investment and subsidiary capital.

For instructions for this form see Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT and CT-3-A/B.*

Attach this form to Form CT-3-A, *General Business Corporation Combined Franchise Tax Return.*

Schedule A — Section I – Investment capital information (breakdown of information on Form CT-3-A, line 222)

Section I – Corporate and governmental debt instruments **A** Description of Investment (identify each item; attach separate sheet if necessary)	**B** Maturity date	**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)
Amounts from attached list						
1 Section I total *(enter here and on line 3)* **1**						

Schedule A — Section II – Investment capital information (breakdown of information on Form CT-3-A, line 223)

Section II – Corporate stock, stock rights, stock warrants and stock options **A** Description of investment (identify each item; attach separate sheet if necessary)	**B** Number or 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)
Amounts from attached list						
2 Section II total *(enter here and on line 4)* **2**						

Attach this schedule to the parent corporation's Form CT-3-A

Schedule A — Section III – Computation of investment capital (breakdown of information on Form CT-3-A, line 224)

		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)
3 Section I total *(from line 1)*	**3**					
4 Section II total *(from line 2)*	**4**					
5 Total *(add lines 3 and 4 in columns C, D, E and G)*	**5**					
6 Cash (optional)	**6**					
7 Investment capital *(add lines 5 and 6 in columns C, D and E)*	**7**					

Schedule B — Computation and allocation of subsidiary capital base (breakdown of information listed on Form CT-3-A, lines 246 through 249)

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 × col. F)
List the name of each corporation (attach separate sheet if necessary)	Employer identification number						
Amounts from attached list							
8 Totals *(add amounts in columns C and D)*		**8**					
9 Total net average value of subsidiary capital *(add amounts in column E)*					**9**		
10 Subsidiary capital base *(add amounts in column G)*							**10**

A parent corporation filing Form CT-3-A/ATT should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 222, 223, and 226, Column A, and the appropriate amounts from Schedule B to Form CT-3-A, lines 246 through 249, Column A.

A subsidiary corporation filing Form CT-3-A/ATT, when there is only one subsidiary in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 222, 223, and 226, Column B, and the appropriate amounts from Schedule B to Form CT-3-A, lines 246 through 249, Column B.

Subsidiary corporations filing Form CT-3-A/ATT, when there is more than one subsidiary in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-A/B, lines 222, 223, and 226, and the appropriate amounts from Schedule B to Form CT-3-A/B, lines 246 through 249, in the column for the proper subsidiary.