



CT-3-B

New York State Department of Taxation and Finance

Tax-Exempt Domestic International Sales Corporation (DISC) Information Return

Tax Law – Article 9-A

2001 calendar-yr. filers, check box
Other filers enter tax period:

beginning

ending

Employer identification number		File number		For office use only
Mailing name and address	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name) and address c/o		State or country of incorporation	
	Number and street or PO box		Date of incorporation	
	City	State	ZIP code	Foreign corporations: date began business in NYS
If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See the <i>Need help?</i> section of the instructions.			Business telephone number ()	
NAICS business code number <i>(see instructions)</i>	Principal business activity			
Date authorized to do business in New York State <i>(foreign corporations only)</i>		If not authorized to do business in New York State, check here <i>(foreign corporations only)</i>		<input type="checkbox"/>

A. Payment — pay amount shown on line E. Make check payable to: **New York State Corporation Tax**
► Attach your payment here.

Payment enclosed

- B** Maintenance fee for an authorized foreign corporation

C Interest on late payment (*see instructions*)

D Late filing and late payment penalties (*see instructions*)

E Balance due (*add lines B through D; enter payment on line A above*)

Information from Forms CT-3, CT-3-ATT, and CT-3-B is used to complete Form CT-3-C. Therefore, the schedules and line numbers on this form correspond to those on the CT-3 and CT-3-ATT forms and instructions. See Form CT-3-4-I, *Instructions for Forms CT-3, CT-3-ATT, and CT-4*. Stockholders filing as part of a combined group should see Form CT-3-B-I for instructions.

Computation of entire net income

<p>1 Federal taxable income before net operating loss and special deductions</p> <p>2 Interest on federal, state, municipal, and other obligations not included on line 1</p> <p>3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock</p> <p>4a Interest deductions directly attributable to subsidiary capital</p> <p>4b Non-interest deductions directly attributable to subsidiary capital</p> <p>5a Interest deductions indirectly attributable to subsidiary capital</p> <p>5b Non-interest deductions indirectly attributable to subsidiary capital</p> <p>6 New York State and other state and local taxes deducted on your federal return</p> <p>7 ACRS/MACRS deduction used in the computation of line 1 (see <i>instructions</i>)</p> <p>8 Other additions (<i>attach list</i>)</p> <p>9 Add lines 1 through 8</p> <p>10 Income from subsidiary capital (<i>from Schedule D, line 52 on page 4</i>)</p> <p>11 50% of dividends from nonsubsidiary corporations (see <i>instructions</i>)</p> <p>12 Foreign dividends gross-up not included on lines 10 and 11</p> <p>13 New York net operating loss deduction (<i>attach federal and NYS computations</i>)</p> <p>14 Allowable New York depreciation (see <i>instructions</i>)</p> <p>15 Other subtractions (<i>attach list</i>)</p> <p>16 Total subtractions (<i>add lines 10 through 15</i>)</p> <p>17 Entire net income (<i>subtract line 16 from line 9 above; enter here and on page 2, line 42</i>)</p> <p>18 Investment income before allocation (<i>from Schedule C, line 48, on page 4, but not more than line 17</i>)</p> <p>19 Business income before allocation (<i>subtract line 18 from line 17</i>)</p>	<table border="1" style="width: 100px; border-collapse: collapse;"> <tr><td style="padding: 2px;">1</td></tr> <tr><td style="padding: 2px;">2</td></tr> <tr><td style="padding: 2px;">3</td></tr> <tr><td style="padding: 2px;">4a</td></tr> <tr><td style="padding: 2px;">4b</td></tr> <tr><td style="padding: 2px;">5a</td></tr> <tr><td style="padding: 2px;">5b</td></tr> <tr><td style="padding: 2px;">6</td></tr> <tr><td style="padding: 2px;">7</td></tr> <tr><td style="padding: 2px;">8</td></tr> <tr><td style="padding: 2px;">9</td></tr> <tr><td style="padding: 2px;">10</td></tr> <tr><td style="padding: 2px;">11</td></tr> <tr><td style="padding: 2px;">12</td></tr> <tr><td style="padding: 2px;">13</td></tr> <tr><td style="padding: 2px;">14</td></tr> <tr><td style="padding: 2px;">15</td></tr> <tr><td style="padding: 2px;">16</td></tr> <tr><td style="padding: 2px;">17</td></tr> <tr><td style="padding: 2px;">18</td></tr> <tr><td style="padding: 2px;">19</td></tr> </table>	1	2	3	4a	4b	5a	5b	6	7	8	9	10	11	12	13	14	15	16	17	18	19
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Mail your return to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909.**

Attach a complete copy of your federal return. See instructions.

Computation of capital base

(Enter whole dollars for lines 26 through 31.)	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 D, line 54 on page 4)		33	
34 Business and investment capital (subtract line 33 from line 32)		34	
35 Investment capital (from Schedule C, line 33, column E on page 3)		35	
36 Business capital (subtract line 35 from line 34)		36	

Computation of minimum taxable income base

42 Entire net income from page 1, line 17	42	
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Adjustments

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	

Tax preference items (see instructions)

52 Depletion	52	
53 Appreciated property charitable deduction	53	
54 Intangible drilling costs	54	
55 Add lines 51 through 54	55	
56 Net operating loss deduction from line 13	56	
57 Total (add lines 55 and 56)	57	
58 Alternative net operating loss deduction	58	
59 Minimum taxable income (subtract line 58 from line 57)	59	
60 Investment income before apportioned net operating loss deduction (add page 1, line 18 and page 4, line 47)	60	
61 Investment income not included in entire net income but included in minimum taxable income	61	
62 Investment income before apportioned alternative net operating loss deduction (combine lines 60 and 61)	62	
63 Apportioned New York alternative net operating loss deduction (see instructions)	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	

Schedule A, Part III — Computation of business allocation

	A New York State	B Everywhere
122 Real estate owned	122	
123 Real estate rented	123	
124 Inventories owned	124	
125 Tangible personal property owned	125	
126 Tangible personal property rented	126	
127 Total (add lines 122 through 126)	127	

Receipts in the regular course of business from:

129 Sales of tangible personal property allocated to New York State	129		
130 All sales of tangible personal property	130	■■■■■	
131 Services performed	131		
132 Rentals of property	132		
133 Royalties	133		
134 Other business receipts	134		
135 Total (add lines 129 through 134)	135		
138 Payroll: Wages and other compensation of employees except general executive officers	138		

Schedule A, Part IV — Computation of business allocation for minimum taxable income base

Average value of property (see instructions):	A New York State	B Everywhere
142 Real estate owned	142	
143 Real estate rented	143	
144 Inventories owned	144	
145 Tangible personal property owned	145	
146 Tangible personal property rented	146	
147 Total (add lines 142 through 146)	147	

Receipts in the regular course of business from:		
149 Sales of tangible personal property allocated to New York State	149	
150 All sales of tangible personal property	150	
151 Services performed	151	
152 Rentals of property	152	
153 Royalties	153	
154 Other business receipts	154	
155 Total (add lines 149 through 154)	155	
158 Payroll: Wages and other compensation of employees except general executive officers	158	

Schedule B, Part I — Computation of adjusted minimum tax

1 Entire net income 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 above)	5	

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

Section I — Corporate and governmental debt instruments	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 x col. F)
A Description of investment (identify each debt instrument; attach separate sheet if necessary)						
Amounts from attached list						
27 Total of Section I (enter here and on line 29)	27					

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 x col. F)
A Description of investment (identify each item; attach separate sheet if necessary)						
Amounts from attached list						
28 Total of Section II (above)	28					
29 Total of Section I (from line 27)	29					
30 Total (add lines 28 and 29 in columns C, D, E, and G)	30					
31 Investment allocation percentage (divide line 30, column G by line 30, column E)					31	%
32 Cash (optional)	32					
33 Investment capital (add lines 30 and 32 in columns C, D, and E)	33					
Enter column E total on page 2, line 35 of this form						

Name	Employer identification number
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Schedule C, Part II — Computation of investment income before allocation

34	Interest income from investment capital in Part 1, Section I	34
35	Interest income from bank accounts	35
36	All other interest income from investment capital	36
37	Dividend income from investment capital	37
38	Net capital gain (or loss) from investment capital	38
39	Investment income other than interest, dividends, capital gains, or capital losses	39
40	Total investment income (<i>add lines 34 through 39</i>)	40
41	Interest deductions directly attributable to investment capital	41
42	Non-interest deductions directly attributable to investment capital	42
43	Interest deductions indirectly attributable to investment capital	43
44	Non-interest deductions indirectly attributable to investment capital	44
45	Total deductions (<i>add lines 41 through 44</i>)	45
46	Balance (<i>subtract the total of line 45 from line 40</i>)	46
47	Apportioned New York net operating loss deduction	47
48	Investment income before allocation (<i>subtract line 47 from line 46; enter on page 1, line 18</i>)	48

Schedule D, Part I — Income attributable to subsidiary capital

49 Interest from subsidiary capital (<i>attach list</i>)	49
50 Dividends from subsidiary capital (<i>attach list</i>)	50
51 Capital gains from subsidiary capital (<i>attach list</i>)	51
52 Total (<i>add lines 49 through 51; enter here and on page 1, line 10</i>)	52

Schedule D, 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.

Amounts from attached list

Amounts from attached net			
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 page 2, line 33) ..	54		
55 Subsidiary capital base (add column G amounts)		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)		57	

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 employer identification number of the parent corporation:

Parent corporation's name	Employer identification number
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Corporations organized outside New York State should complete the following for capital stock issued and outstanding:

Number of par shares	Value / \$	Number of no-par shares	Value / \$
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Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of elected officer or authorized person		Official title	Date
Paid preparer use only	Firm's name (<i>or yours if self-employed</i>)	ID number	Date
	Address	Signature of individual preparing this return	