

CT-3-S-ATT

New York State Department of Taxation and Finance

Schedules A, B, C, D, and E — Attachment to Form CT-3-S

Nam	е				1	Employer identificati	ion numl	oer	
L Atta	ch to Form CT-3-S, New York S Corporation	Frar	nch	ise Tax Return.	<u> </u>				
Sch	edule A — Business allocation percentage plete Schedule A, Part I, Part II, or Part III if the New	je			/roll	or sales outsido M	Jew Vo	k Stat	Δ
	t I — Computation of business allocation				, 1011,	or saios outside i	1010	N Olal	<u>. </u>
	Did you make an election to use fair market value in								
	If this is your first tax year, are you making the election	on to (use	fair market value in your pr	rope	rty factor?	• [□ Yes	• □ No
Aver	age value of (see instructions):			A New York State		B Everywl	here		
	Real estate owned		1						
	Real estate rented (attach list)		2						
3	Inventories owned		3						
4	Tangible personal property owned		4						
5	Tangible personal property rented		5						
6	Total (add lines 1 through 5)			<u>, </u>		•			
	New York State property factor (divide line 6, column A						. 7 •		%
	eipts in the regular course of business from:	, ~y	0,						
	Sales of tangible personal property allocated to								
Ū	New York State		8	8 •					
9	All sales of tangible personal property			///////////////////////////////////////		•	/////////	//////	
	Services performed				/////	•			
	Rentals of property			•		•			
	Royalties					•			
	Other business receipts					•			
	Total (add lines 8 through 13)		-						
	New York State receipts factor (divide line 14, column A						15 •		%
	Wages and other compensation of employees excep	-					1 1		
	general executive officers		16	5 •		•			
17	New York State payroll factor (divide line 16, column A,						. 17 •		%
	Total New York State factors (add lines 7, 15, and 17)	-							%
	Business allocation percentage (divide line 18 by three Form CT-3-S, line 20)	or by	the r	number of factors; use to comp	pute i	line 42 and	. 19 •		%
	II — Computation of business allocation							ne)	70
		Per		A	PO	B	Structio	113)	
				New York State		Everywhere	!		
	Revenue aircraft arrivals and departures	20a	•		•		,,,,,,,,		
	Adjustment per Tax Law section 210.3(a)(7)(A)	20b		.60					
20c	Adjusted NYS revenue aircraft arrivals and departures								
	(in column A, multiply line 20a by line 20b (.60))	20c						2	
	New York percentage (divide line 20c, column A, by line			nn B)			21	•	<u>%</u>
	Revenue tons handled	22a	•		•		,,,,,,,,,		
	Adjustment per Tax Law section 210.3(a)(7)(A)	22b	_	.60					
22C	Adjusted NYS revenue tons handled	00-							
23	(in column A, multiply line 22a by line 22b (.60)) New York percentage (divide line 22c, column A, by line		_	an R)	////		//////// 22		%
			1	(ט ווו	······		23	(////	/o ///////////////////////////////////
	Originating revenue	24a 24b	•	.60	•		///////		///////////////////////////////////////
	Adjusted NYS originating revenue	240		.00.					
240	(in column A, multiply line 24a by line 24b (.60))	240							
25	New York percentage (divide line 24c, column A, by line			an RI	/////	<u> </u>	?/////// ?F	•	%
	Total (add lines 21, 23, and 25)						26		%
	Business allocation percentage (divide line 26 by three							•	<u> </u>

Complete Schedulo B if the New York S corporation has subsidiary capital, investment capital, is incorporated in a state other than New State, or had a business allocation percentage of less than 100% on Schedule A. (Ether whole dollars for lines 30 through 35) 30 Total assets from federal return. 31 Real property and marketable securities at fair market value. 32	rarı	III — Computation of bu (mileage allocation)	isiness allocati	on perc	entage for	trucking an	iu raiiroad C	orporatio	· · · · · · · · · · · · · · · · · · ·
28 Revenue miles (see instructions)					Nev		E		
Schedule B — Computation and allocation of capital Complete Schedule B if the New York S corporation has subsidiary capital, investment capital, is incorporated in a state other than New State, or had a business allocation percentage of less than 100% on Schodule A. (Erritor whole dollars for lines 30 through 35.) 30 • • • • • • • • • • • • • • • • • • •	28	Pavanua milas (soo instructions)		T-		· · · · · · · · · · · · · · · · · · ·		,	
Schedule B — Computation and allocation of capital Complete Schedule B if the New York S corporation has subsidiary capital, investment capital, is incorporated in a state other than New State, or had a business allocation percentage of less than 100% on Schodule A. (Enter whole dollars for lines 30 through 35.) 30 Total assets from federal return						o compute line 42 a	nd Form CT-3-S liv	ne 20) 29	• %
Complete Schedule B if the New York S corporation has subsidiary capital, investment capital, is incorporated in a state other than New State, or had a business allocation percentage of less than 100% on Schedule A. (Ethier whole dollars for lines 30 through 35.) 30 Total assets from federal return. 31 Real property and marketable securities at fair marketable securities at fair market value. 32	_0	business ansoalish personlags	(arvido into 20, colarini)	t, by iiio 20,	, ooianin b, acc t	o compate into 42 d	114 7 61111 61 6 6, 111	10 20) [· · · · · · · · · · · · · · · · · · ·
(Enter whole dollars for lines 30 through 35.) 30 Total assets from federal return	Com	plete Schedule B if the New York	S corporation has	subsidiary	capital, inves		s incorporated	in a state oth	ner than New York
30 • • • 31 Real property and marketable securities included on line 30	State	·					^ Averege velve		
31 Real property and marketable securities included on line 30	30	•	· /			-	. Average value		
included on line 30				<u></u>					
32 Subtract line 31 from line 30	31								
33 Real property and marketable securities at fair market value	32					•			
fair market value 33									
34 Adjusted total assets (add lines 32 and 33)						•			
36 Total capital (subtract line 35, column C, from line 34, column C) 37 Subsidiary capital (from line 46) 38 Business and investment capital (subtract line 37 from line 36) 39 Investment capital (subtract line 39 from line 38) 40 Business capital (subtract line 39 from line 38) 41 Allocated investment capital (multiply line 40 by	34	Adjusted total assets (add lines 3	32 and 33) 34			•			
37 Subsidiary capital (from line 46) 38 Business and investment capital (from line 37 from line 36) 39 Investment capital (more line 55) (solumn E) 40 Business capital (subtract line 39 from line 38) 41 Allocated investment capital (multiply line 39 by 56 from line 53) 42 Allocated business capital (multiply line 40 by 56 from line 19, 27, or 29) 43 Allocated subsidiary capital (from line 47) 44 Issuer's allocation percentage or license fee allocation percentage (add lines 41, 42, and 43, and divide the result by line 36; enter here and on the back of Form CT-3-S) Schedule C — Computation of subsidiary capital and subsidiary income Complete Schedule C, Part I and Part II if the New York S Corporation has subsidiary capital Include all corporations (except a DISC) in which you own more than 50% of the voting stock. A Description of subsidiary capital List the name of each corporation (attach separate sheet if necessary) Employer identification number with subsidiary capital Amounts from attached list 45 Totals (add amounts in columns C and D) 46 Total net average value of subsidiary capital (add amounts in column E; enter here and on line 43) 47 Allocated subsidiary capital (add amounts in column E; enter here and on line 43) Part II — Income attributable to subsidiary capital 48 Interest from subsidiary capital (attach list) 49 Dividends from subsidiary capital (attach list)	35	Total liabilities (see instructions)	35			•			
38 Business and investment capital (subtract line 37 from line 36) 39 Investment capital (from line 55, column E) 40 Business capital (subtract line 39 from line 38) 41 Allocated investment capital (multiply line 39 by 42 Allocated subsidiary capital (multiply line 40 by 43 Allocated subsidiary capital (from line 47) 44 Issuer's allocation percentage or license fee allocation percentage (add lines 41, 42, and 43, and divide the result by line 36; enter here and on the back of Form CT-3-S) 44 Issuer's allocation of subsidiary capital and subsidiary income Complete Schedule C.— Computation of subsidiary capital and subsidiary income Complete Schedule C. Part I and Part II if the New York S Corporation has subsidiary capital Include all corporations (except a DISC) in which you own more than 50% of the voting stock. A Description of subsidiary capital Include all corporations (except a DISC) in which you own more than 50% of the voting stock. A A Average Value distributable to subsidiary capital Include all corporations (except a DISC) in which you own more than 50% of the voting stock. A Average Value distributable to subsidiary capital Include all corporations (except a DISC) in which you own more than 50% of the voting stock. A Average Value distributable to subsidiary capital (edd amounts in column E enter here and on line 37). 45 Totals (add amounts in columns C and D)	36	Total capital (subtract line 35, colu	ımn C, from line 34, c	olumn C) .				36 ●	
39 40 10 41 41 42 43 41 41 42 43 44 45 45 45 45 45 45								37 ●	
40 Business capital (subtract line 39 from line 38) 41 Allocated investment capital (multiply line 39 by									
41 Allocated investment capital (multiply line 39 by									
43 44 Issuer's allocation percentage or license fee allocation percentage (add lines 41, 42, and 43, and divide the result by line 36; enter here and on the back of Form CT-3-S) 44 •									
43 44 Issuer's allocation percentage or license fee allocation percentage (add lines 41, 42, and 43, and divide the result by line 36; enter here and on the back of Form CT-3-S) 44 •	41	Allocated investment capital (mu	ultiply line 39 by	%	from line 53)				
44 Issuer's allocation percentage or license fee allocation percentage (add lines 41, 42, and 43, and divide the result by line 36; enter here and on the back of Form CT-3-S) 44									
Schedule C — Computation of subsidiary capital and subsidiary income complete Schedule C, Part I and Part II if the New York S Corporation has subsidiary capital. Part I — Computation and allocation of subsidiary capital Include all corporations (except a DISC) in which you own more than 50% of the voting stock. A Description of subsidiary capital								13 0	
Schedule C — Computation of subsidiary capital and subsidiary income Complete Schedule C, Part I and Part II if the New York S Corporation has subsidiary capital. Part I — Computation and allocation of subsidiary capital Include all corporations (except a DISC) in which you own more than 50% of the voting stock. A Description of subsidiary capital List the name of each corporation (attach separate sheet if necessary) I identification number owned Amounts from attached list 45 Totals (add amounts in columns C and D)	•	· · · · · · · · · · · · · · · · · · ·		· · ·				%	
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A Description of subsidiary capital List the name of each corporation (attach separate sheet if necessary) Amounts from attached list 45 Totals (add amounts in columns C and D) 46 Total net average value of subsidiary capital (add amounts in column G; enter here and on line 37) 47 Allocated subsidiary capital (attach list) Part II — Income attributable to subsidiary capital (attach list) 48 Interest from subsidiary capital (attach list) 49 Dividends from subsidiary capital (attach list) Average value and care and continus a column of subsidiary capital (attach list) Average value and care and continue attributable to subsidiary capital (attach list) B C Average value and D Liabilities directly or indirectly attributable to subsidiary capital (attach list) B Net average value and subsidiary capital (attach list) Average value and D Liabilities directly or indirectly attributable to subsidiary capital (attach list) B Net average value and subsidiary attributable to subsidiary capital (attach list) B Net average value and subsidiary attributable to subsidiary capital (attach list) B Net average value and subsidiary attributable to subsidiary capital (attach list) B Net average value and subsidiary attributable to subsidiary attributable to subsidiary and subsidiary capital (attach list) Average value and subsidiary attributable to subsidiary attributable to subsidiary capital (attach list)	Part	I — Computation and all	ocation of sub	sidiary	capital	·			
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List the name of each corporation (attach separate sheet if necessary) Column E			capital						Value allocated
Amounts from attached list		List the name of each corporation	Employer		value				to New York State
Amounts from attached list						,	,	70	column F)
45 Totals (add amounts in columns C and D)						subsidiary capita			,
45 Totals (add amounts in columns C and D)									
45 Totals (add amounts in columns C and D)									
45 Totals (add amounts in columns C and D)									
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45 Totals (add amounts in columns C and D)									
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48 Interest from subsidiary capital (attach list)	-71	Capital (auc	a amounto in coluinin (o, ornor no	o and on line 4	··/		47	
48 Interest from subsidiary capital (attach list)	Dor	II Incomo ottelbutable	to subsidiam.	nanital					
49 Dividends from subsidiary capital (attach list)							1		Т-
50 Capital gains from subsidiary capital (see instructions; attach list)		Dividends from subsidiary capita	aı (attach list)					49 ●	

Schedule D — Computation of investment capital and investment income Complete Schedule D, Part I and Part II if the New York S Corporation has investment capital.

Part I — Computation of investment capital and investment allocation percentage (see instructions)

ection I – Corporate and governmental deb			T _	_	_	1 -
A Description of investment (identify each stock and security; attach separate sheet if necessary)	B Maturity date (mm/dd/yy)	C Average value	Liabilities directly or indirectly attributable to investment capital	E Net average value (column C - column D)	F Issuer's allocation %	Value allocated to New York State (column E x column F)
mounts from attached list						
Section II – Corporate stock, stock rights, s						
A Description of investment (identify each stock and security; attach separate sheet if necessary)	B Number of shares	C Average value	Liabilities directly or indirectly attributable to investment capital	E Net average value (column C - column D)	F Issuer's allocation %	Value allocated to New York Stat (column E x column F)
mounts from attached list						
52 Total (add amounts in Sections I and II, columns C, D, E		•	•	•		•
53 Investment allocation percentage (divide line 52	G by line 52E; us		ne 41 and Form C	T-3-S, line 19)	53	• 0
54 Cash (optional)55 Investment capital (add lines 52 and 54, columns and E; enter column E total here and on line 39)	C, D,			•		

56	Interest income from investment capital in Schedule D, Part I, Section I,	colui	mn A		56	•	
57	Interest income from bank accounts					•	
58	All other interest income from investment capital				58	•	
59	Dividend income from investment capital					•	
60	Net capital gain or loss from investment capital					•	
61	Investment income other than interest, dividends, capital gains, or capital	al los	ses		61	•	
62	Total investment income (add lines 56 through 61)	. <u></u>			62	•	
63	Interest deductions directly attributable to investment capital (see instructions)	63					
64	Non-interest deductions directly attributable to investment capital (see instructions)	64	•				
65	Interest deductions indirectly attributable to investment capital (see instructions)	65	•				
66	Non-interest deductions indirectly attributable to investment capital (see instructions)	66	•				
67	Total deductions (add lines 63 through 66)				67		
68	Balance (subtract line 67 from line 62)				68	•	
69	Apportioned New York net operating loss deduction (see instructions)				69	•	
70	Investment income for allocation (subtract line 69 from line 68; enter here and	d on I	Form CT-3-S, li	ne 17)	70	•	
Part	I — Adjustments for qualified public utilities and transfer line item instructions for each item below before completing this school	eree	es				
See t Othe	he line item instructions for each item below before completing this sched r additions	dule.					
See to the 71	he line item instructions for each item below before completing this scheor additions Federal depreciation deduction for transition property	dule.				•	
See t Othe 71 72	he line item instructions for each item below before completing this sched radditions Federal depreciation deduction for transition property Federal loss on the sale of transition property	dule.			72	•	
See t Othe 71 72 73	he line item instructions for each item below before completing this sched radditions Federal depreciation deduction for transition property Federal loss on the sale of transition property New York gain on the sale of transition property	dule.			72 73		
See t Othe 71 72 73 74	he line item instructions for each item below before completing this scheduler additions Federal depreciation deduction for transition property Federal loss on the sale of transition property New York gain on the sale of transition property Add lines 71, 72, and 73 (enter here, and include on Form CT-3-S, line 7)	dule.			72 73	•	
See to Othe 71 72 73 74 Othe	he line item instructions for each item below before completing this scheder additions Federal depreciation deduction for transition property	dule.			72 73 74	•	
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