



CT-3-S-A/ATT

New York State Department of Taxation and Finance

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

Name	Employer identification number
Combined payer corporation name	Payer corporation employer identification number

This form is required to be completed for each corporation in the combined group with investment or subsidiary capital and by qualified public utilities and transferees, qualified power producers, and qualified pipeline corporations. For assistance in completing this form see Form CT-3-S-A-I, Instructions for Forms CT-3-S-A, CT-3-S-A/ATT, and CT-3-S-A/B.

Attach this form to Form CT-3-S-A, *New York S Corporation Combined Franchise Tax Return.*

Schedule A — Section I - Investment capital information (breakdown of information on Form CT-3-S-A, line 122)

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 <i>(col. C - col. D)</i>	F Issuer's allocation percentage	G Value allocated to New York State <i>(col. E x col. F)</i>
A Description of investment <i>(identify each item; attach separate sheet if necessary)</i>						
Amounts from attached list						
1 Section I total <i>(enter here and on line 3)</i>						1

Schedule A — Section II - Investment capital information (breakdown of information on Form CT-3-S-A, line 123)

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 <i>(col. C - col. D)</i>	F Issuer's allocation percentage	G Value allocated to New York State <i>(col. E x col. F)</i>
A Description of investment <i>(identify each item; attach separate sheet if necessary)</i>						
Amounts from attached list						
2 Section II total <i>(enter here and on line 4)</i>						2

Schedule A — Section III - Computation of investment capital (breakdown of information on Form CT-3-S-A, lines 124 and 126)

	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value <i>(col. C — col. D)</i>	F Issuer's allocation percentage	G Value allocated to New York State <i>(col. E x col. F)</i>
3 Section I total <i>(from line 1)</i>	3				
4 Section II total <i>(from line 2)</i>	4				
5 Total <i>(add lines 3 and 4 in columns C, D, E, and G)</i>	5				
6 Cash (optional)	6				
7 Investment capital <i>(add lines 5 and 6 in columns C, D, and E)</i> ...	7				

Schedule B — Computation and allocation of subsidiary capital base (breakdown of information listed on Form CT-3-S-A, lines 146 through 149)

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 <i>(col. C — col. D)</i>	F Issuer's allocation percentage	G Value allocated to New York State <i>(col. E x col. F)</i>
List the name of each corporation <i>(attach separate sheet if necessary)</i>	Employer identification number						
Amounts from attached list							
8 Totals <i>(add amounts in columns C and D)</i>	8						
9 Total net average value of subsidiary capital <i>(add amounts in column E)</i>	9						
10 Subsidiary capital base <i>(add amounts in column G)</i>	10						

The payer corporation filing Form CT-3-S-A/ATT should transfer the appropriate amounts from Schedule A to Form CT-3-S-A, lines 122, 123, and 126, column A, and the appropriate amounts from Schedule B to Form CT-3-S-A, lines 146 through 149, column A.

A member corporation filing Form CT-3-S-A/ATT, when there is only one member (other than the payer corporation) in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-S-A, lines 122, 123, and 126, column B, and the appropriate amounts from Schedule B to Form CT-3-S-A, lines 146 through 149, column B.

Member corporations filing Form CT-3-S-A/ATT, when there is more than one member (other than the payer corporation) in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-S-A/B, lines 122, 123, and 126, and the appropriate amounts from Schedule B to Form CT-3-S-A/B, lines 146 through 149, in the column for the proper member.

Schedule C — Qualified public utilities and transferees, qualified power producers, and qualified pipeline corporations

Section I — Adjustments for qualified public utilities and transferees *(See the line item instructions for each item below before completing this schedule.)*

Other additions			
11 Federal depreciation deduction for transition property	11		
12 Federal loss on the sale of transition property	12		
13 New York gain on the sale of transition property	13		
14 Add lines 11, 12, and 13 <i>(enter here and include on Form CT-3-S-A, line 7)</i>	14		
Other subtractions			
15 New York depreciation deduction for transition property	15		
16 New York loss on the sale of transition property	16		
17 Federal gain on the sale of transition property	17		
18 Transition property basis adjustment carryover to gain transactions	18		
19 Transition property basis adjustment carryover to loss transactions	19		
20 New York regulatory asset deduction	20		
21 Add lines 15 through 20 <i>(enter here and include on Form CT-3-S-A, line 14)</i>	21		

Section II — Adjustments for qualified power producers and qualified pipeline corporations

Other additions			
22 Federal depreciation deduction for transition property <i>(enter here and include on Form CT-3-S-A, line 7)</i>	22		
Other subtractions			
23 New York depreciation deduction for transition property <i>(enter here and include on Form CT-3-S-A, line 14)</i>	23		