



CT-3-ATT

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New York State Department of Taxation and Finance

Schedules B, C, and D — Attachment to Form CT-3 General Business Corporation Franchise Tax Return

Name	Employer identification number (EIN)
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Attach to Form CT-3, General Business Corporation Franchise Tax Return.

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

Attach separate sheets if necessary, displaying this information formatted as below.

Section I — Corporate and governmental debt instruments

A — Description of investment (identify each debt instrument here; for each debt instrument complete columns B through G on the corresponding lines below)

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

Section II— Corporate stock, stock rights, stock warrants, and stock options

A — Description of investment (identify each investment here; for each investment complete columns B through G on the corresponding lines below)

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

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

8	Interest income from investment capital in Part I, Section I	•	8.	
9	Interest income from bank accounts	•	9.	
10	All other interest income from investment capital	•	10.	
11	Dividend income from investment capital	•	11.	
12	Net capital gain or loss from investment capital	•	12.	
13	Investment income other than interest, dividends, capital gains, or capital losses	•	13.	
14	Total investment income (add lines 8 through 13)	•	14.	
15	Interest deductions directly attributable to investment capital	•	15.	
16	Noninterest deductions directly attributable to investment capital	•	16.	
17	Interest deductions indirectly attributable to investment capital	•	17.	
18	Noninterest deductions indirectly attributable to investment capital	•	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)	•	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 I — Income attributable to subsidiary capital

23	Interest from subsidiary capital (attach list)	•	23.	
24	Dividends from subsidiary capital (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 II — Computation and allocation of subsidiary capital base and tax

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	D Liabilities directly or indirectly attributable to subsidiary capital	E Net average value (column C – column D)	F Issuer's allocation %	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 Article 32, Article 33, or Article 9, section 186 of the Tax Law		•	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 I, lines 33 through 43 to compute the adjustment for entire net income (ENI).
 Transferees: use Schedule D, Part I, lines 40, 41, and 43 only to compute the adjustment for ENI.

Schedule D, Part I — Adjustments for qualified public utilities and transferees

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

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

Schedule D, Part II — Adjustments for qualified power producers and qualified pipeline corporations

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

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