



New York State Department of Taxation and Finance Attachment to Form CT-3-S

CT-3-S-ATT

| Lega | I name of corporation | Employer identification number | | | | |
|------------|--|--------------------------------|--------------------------|-----------------|---------------------|-----------|
| Attac | ch to Form CT-3-S, New York S Corporation Fran | nchis | se Tax Return. | | | |
| | edule A - Business allocation percentage (see | | | | | |
| | 1 – Computation of business allocation percent | | | | | |
| | vou make an election to use fair market value in your | | | | Y | es • No • |
| | s is your first tax year, are you making the election to | | | | | |
| | | | | | | |
| Aver | age value of property (see instructions) | | A New York St | ate | B Everywhere | |
| 1 | Real estate owned | 1 | | • | · | |
| 2 | Real estate rented (attach list) | 2 | | | | |
| 3 | Inventories owned | 3 | | | | |
| 4 | Tangible personal property owned | | | • | | |
| 5 | Tangible personal property rented | | | • | | |
| 6 | Total (add lines 1 through 5) | | | • | | |
| | New York State property factor (divide line 6, column A, | by lii | ne 6, column B) | | ·····• 7 | % |
| | ipts in the regular course of business (see instr.) | | | | | |
| | Sales of New York State tangible personal property • | | | | | |
| | All sales of tangible personal property | 9 | | | | |
| 10 | Services performed | | | | | |
| 11 | | | | | | |
| | Royalties | | | | | |
| | Other business receipts | | | | | |
| | Total (add lines 8 through 13) | | | | | |
| | New York State business receipts factor (divide line 14 | t, colu | umn A, by line 14, colum | n B; see ins | tructions) • 15 | % |
| - | oll (see instructions) | | I | | | |
| 16 | Total wages and other compensation of employees | | | | | |
| | except general executive officers | | • | | T T | |
| | New York State payroll factor (divide line 16, column A, | | | | | % |
| | Business allocation percentage (see instructions) | | | | | % |
| rart | 2 – Computation of business allocation percent | ıaye | A New York St | | | |
| 40 | Povenue aircraft arrivale and departures | 40 | A NEW TOR SE | ai c | B Everywhere | |
| | Revenue aircraft arrivals and departures | | | 60 | | |
| 20 | Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A) Adjusted NYS revenue aircraft arrivals and | 20 | | .60 | | |
| 4 1 | departures (in column A, multiply line 19 by line 20) | 24 | | | | |
| 22 | New York percentage (divide line 21, column A, by line 1 | | lumn B) | _ | • 22 | % |
| | Revenue tons handled | | | • | • 22 | /0 |
| 24 | Adjustment per Tax Law section 210.3(a)(7)(A) | 24 | | .60 | | |
| | Adjusted NYS revenue tons handled | 24 | | .00 | | |
| 23 | (in column A, multiply line 23 by line 24) | 25 | | | | |
| 26 | New York percentage (divide line 25, column A, by line 2 | | lumn B) | | • 26 | % |
| 27 | Originating revenue | | | | 20 | 76 |
| 28 | Adjustment per Tax Law section 210.3(a)(7)(A) | 28 | | .60 | | |
| | Adjusted NYS originating revenue | | | .50 | | |
| 23 | (in column A, multiply line 27 by line 28)● | 29 | | | | |
| 30 | New York percentage (divide line 29, column A, by line 2 | | lumn B) | | • 30 | % |
| 31 | Total (add lines 22, 26, and 30) | | | | | % |
| | Business allocation percentage (divide line 31 by three, | | | | | % |
| 32 | 243255 anotation persontage (arriae into or by times, | , | | | | /0 |

| Part | 3 - Computati | ion of business allocat | ion percentage for tru | cking and railroad corpo | orations (see | instructions) | |
|--------------|-----------------------------------|------------------------------|---|--|-----------------------|--|---|
| | | | | A New York State | ВЕ | Everywhere | |
| 33 | Revenue miles | (see instructions) | • 33 | | • | | |
| 34 | Business alloca | ation percentage (divide lin | e 33, column A, by line 33, | column B) | • | 34 | % |
| Sch | edule B – Cor | nputation of investme | nt allocation percent | tage (see instructions) | | | |
| Sect | ion 1 – Corpora | te and governmental del | ot instruments (see instru | uctions) | | | |
| A – [| Description of inv | vestment (identify each item | ; for each debt instrument, o | complete columns B through G | on the correspo | onding lines below) | |
| Item | | | Debt instrumen | t description | | | |
| Α | | | | | | | |
| В | | | | | | | |
| С | | | | | | | |
| Α | В | С | 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 | allocation New York State | |
| Α | | | | | | | T |
| В | | | | | | | |
| С | | | | | | | |
| Amou | nts from attached list | | | | | | |
| | s of Section 1 | | | | | | |
| Sect | ion 2 – Corpora | ate stock, stock rights, s | tock warrants, and sto | ck options (see instructions) | | | |
| A – [| Description of inv | estment (identify each inves | tment here; for each investm | nent, complete columns B throu | gh G on the con | responding lines below) |) |
| Item | | | Investment des | scription | | | |
| Α | | | | | | | |
| В | | | | | | | |
| С | | | T | | | | |
| Α | В | С | 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 | |
| Α | | | | | | | П |
| В | | | | | | | |
| С | | | | | | | |
| Amou | nts from attached list | | | | | | |
| | s of Section 2 | | | | | | |
| 35 T | otal <i>(add to<u>tals of</u></i> | Sections 1 and 2, columns C | , D, E, and G) | | | | |
| | • 35 | | | | | • | |
| | | | ash (divide line 35, column | G, by line 35, column E) | • | 36 | % |
| | ash (optional) 37 | | | | | | |
| 38 lr | | (add lines 35 and 37, column | · · · · · · · · · · · · · · · · · · · | | | | |
| | a 38 | | | - | | | |

