



CT-3-A/ATT

New York State Department of Taxation and Finance

Schedules A, B, and C – Attachment to Form CT-3-A General Business Corporation Combined Franchise Tax Return

| | |
|--|--------------------------------------|
| Legal name of corporation | Employer identification number (EIN) |
| Combined parent corporation legal name | Parent EIN |

This form must be completed for each corporation in the combined group with investment capital (Schedule A) or subsidiary capital (Schedule B).

Schedule C of this form must be completed for each corporation in the combined group that is a qualified public utility and transferee, qualified power producer, or qualified pipeline corporation.

See page 3 and Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B*, for assistance in completing this form. Attach this form to Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*.

Schedule A – Investment capital information (see instructions)

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

Section 1 – Corporate and governmental debt instruments (breakdown of information on Form CT-3-A, line 196)

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

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

Section 2 – Corporate stock, stock rights, stock warrants, and stock options (breakdown of information on Form CT-3-A, line 197)

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

| Item | Investment | | | | | |
|------------------------------|------------------|----------------------------------|--|--|------------------------------------|---|
| A | B | C | D | E | F | G |
| Item | Number of shares | Average value (see instructions) | Liabilities directly or indirectly attributable to investment capital (see instructions) | Net average value (column C – column D) (see instructions) | Issuer's allocation % (see instr.) | Value allocated to New York State (column E × column F) |
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |
| Amounts from attached list | | | | | | |
| 2 Totals of Section 2 | 2 | | | | | |

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Section 3 – Computation of investment capital (breakdown of information on Form CT-3-A, line 198)

| | C Average value | D Liabilities directly or indirectly attributable to investment capital | E Net average value (column C – column D) | F Issuer's allocation % | G Value allocated to New York State (column E × column F) |
|--|---------------------------|---|--|-----------------------------------|--|
| 3 Section 1 totals (from line 1) | 3 | | | | |
| 4 Section 2 totals (from line 2) | 4 | | | | |
| 5 Totals (add lines 3 and 4 in columns C, D, E, and G) | 5 | | | | |
| • 6 Cash (optional; see instructions) | 6 | | | | |
| 7 Investment capital (add lines 5 and 6 in columns C, D, and E) | 7 | | | | |

Schedule B – Computation and allocation of subsidiary capital base (breakdown of information listed on Form CT-3-A, lines 220 through 223; do not include any subsidiaries included in the combined group). Attach separate sheets, if necessary, displaying this information formatted as below. (see instructions)

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; see instructions)

| Item | Name | | | EIN | | |
|---|-------------------------------------|---|---|--|---|--|
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |
| E | | | | | | |
| F | | | | | | |
| G | | | | | | |
| H | | | | | | |
| A Item | B % of voting stock owned | C Average value (see instructions) | D Liabilities directly or indirectly attributable to subsidiary capital (see instructions) | E Net average value (column C – column D) (see instructions) | F Issuer's allocation % (see instr.) | G Value allocated to New York State (column E × column F) |
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |
| E | | | | | | |
| F | | | | | | |
| G | | | | | | |
| H | | | | | | |
| Amounts from attached list | | | | | | |
| 8 Totals (add amounts in columns C and D) | 8 | | | | | |
| 9 Total net average value of subsidiary capital (add amounts in column E) | 9 | | | | | |
| 10 Subsidiary capital base before deduction (add amounts in column G) | 10 | | | | | |
| 11 Value of subsidiary capital included in column G of subsidiaries taxable under Article 32, Article 33, and Article 9 section 186 (see instructions) | 11 | | | | | |
| 12 Subsidiary capital base (subtract line 11 from line 10; enter here and on Form CT-3-A, line 223) | 12 | | | | | |



Schedule C – Qualified public utilities and transferees, qualified power producers, and qualified pipeline corporations (see instructions)

Part 1 – Adjustments for qualified public utilities and transferees (see instructions)

| Other additions | | | |
|---------------------------|--|---|-----------|
| 13 | Federal depreciation deduction for transition property (see instructions) | • | 13 |
| 14 | Federal loss on the sale of transition property (see instructions) | • | 14 |
| 15 | New York gain on the sale of transition property (see instructions) | • | 15 |
| 16 | Add lines 13, 14, and 15 (enter here and include on Form CT-3-A, line 8) | • | 16 |
| Other subtractions | | | |
| 17 | New York depreciation deduction for transition property (see instructions) | • | 17 |
| 18 | New York loss on the sale of transition property (see instructions) | • | 18 |
| 19 | Federal gain on the sale of transition property (see instructions) | • | 19 |
| 20 | Transition property basis adjustment carryover to gain transactions (see instructions) | • | 20 |
| 21 | Transition property basis adjustment carryover to loss transactions (see instructions) | • | 21 |
| 22 | New York State regulatory asset deduction (see instructions) | • | 22 |
| 23 | Add lines 17 through 22 (enter here and include on Form CT-3-A, line 15) | • | 23 |

Part 2 – Adjustments for qualified power producers and qualified pipeline corporations (see instructions)

| Other additions | | | |
|---------------------------|--|---|-----------|
| 24 | Federal depreciation deduction for transition property (see instructions; enter here and include on Form CT-3-A, line 8) | • | 24 |
| Other subtractions | | | |
| 25 | New York depreciation deduction for transition property (see instructions; enter here and include on Form CT-3-A, line 15) | • | 25 |

Instructions for Schedules A and B

A parent corporation filing Form CT-3-A/ATT should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 196A through 196D, 197A through 197D and 200, column A; and the appropriate amounts from Schedule B to Form CT-3-A, lines 220 through 223, column A.

A subsidiary corporation filing Form CT-3-A/ATT, when there is only one subsidiary in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 196A through 196D, 197A through

197D, and 200, column B; and the appropriate amounts from Schedule B to Form CT-3-A, lines 220 through 223, column B.

A group of subsidiary corporations filing Form CT-3-A/ATT, when there is more than one subsidiary in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-A/B, lines 196A through 196D, 197A through 197D, and 200; and the appropriate amounts from Schedule B to Form CT-3-A/B, lines 220 through 223, in the column for the proper subsidiary.

