



Attachment to Form CT-3-S

CT-3-S-ATT

Legal name of corporation

Employer identification number

Attach to Form CT-3-S, New York S Corporation Franchise Tax Return.

Schedule A – Business allocation percentage (see instructions)**Part 1 – Computation of business allocation percentage** (see instructions)Did you make an election to use fair market value in your property factor? Yes • ☐ No • ☐If this is your first tax year, are you making the election to use fair market value in your property factor? Yes • ☐ No • ☐**Average value of property** (see instructions)

		A New York State	B Everywhere
1 Real estate owned (see instructions)	1		
2 Real estate rented (attach list; see instructions)	2		
3 Inventories owned (see instructions)	3		
4 Tangible personal property owned (see instructions) ..	4		
5 Tangible personal property rented (see instructions) ..	5		
6 Total (add lines 1 through 5)	6		
7 New York State property factor (divide line 6, column A, by line 6, column B)	7		%

Receipts in the regular course of business

8 Sales of New York State tangible personal property (see instr.) ..	8		
9 All sales of tangible personal property (see instr.)	9		
10 Services performed (see instructions)	10		
11 Rentals of property (see instructions)	11		
12 Royalties (see instructions)	12		
13 Other business receipts (see instructions)	13		
14 Total (add lines 8 through 13)	14		
15 New York State business receipts factor (divide line 14, column A, by line 14, column B; see instructions)	15		%

Payroll

16 Total wages and other compensation of employees except general executive officers (see instr.)	16		
17 New York State payroll factor (divide line 16, column A, by line 16, column B)	17		%
18 Business allocation percentage (see instructions)	18		%

Part 2 – Computation of business allocation percentage for aviation corporations (see instructions)

		A New York State	B Everywhere
19 Revenue aircraft arrivals and departures (see instr.) ..	19		
20 Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A) ..	20	.60	
21 Adjusted NYS revenue aircraft arrivals and departures (in column A, multiply line 19 by line 20)	21		
22 New York percentage (divide line 21, column A, by line 19, column B)	22		%
23 Revenue tons handled (see instructions)	23		
24 Adjustment per Tax Law section 210.3(a)(7)(A)	24	.60	
25 Adjusted NYS revenue tons handled (in column A, multiply line 23 by line 24)	25		
26 New York percentage (divide line 25, column A, by line 23, column B)	26		%
27 Originating revenue (see instructions)	27		
28 Adjustment per Tax Law section 210.3(a)(7)(A)	28	.60	
29 Adjusted NYS originating revenue (in column A, multiply line 27 by line 28)	29		
30 New York percentage (divide line 29, column A, by line 27, column B)	30		%
31 Total (add lines 22, 26, and 30)	31		%
32 Business allocation percentage (divide line 31 by three)	32		%



Part 3 – Computation of business allocation percentage for trucking and railroad corporations (see instructions)

		A - New York State	B - Everywhere	
33	Revenue miles	• 33		
34	Business allocation percentage (divide line 33, column A, by line 33, column B)	• 34		%

Schedule B – Computation of investment allocation percentage (see instructions)**Section 1 – Corporate and governmental debt instruments** (see instructions)**A – Description of investment** (identify each item; for each debt instrument, complete columns B through G on the corresponding lines below; see instr.)

Item	Debt instrument description					
A						
B						
C						
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 instr.)	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						
Amounts from attached list						
Totals of Section 1						

Section 2 – Corporate stock, stock rights, stock warrants, and stock options (see instructions)**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 description					
A						
B						
C						
A	B	C	D	E	F	G
Item	Number of shares	Average value (see instructions)	Liabilities directly or indirectly attributable to investment capital (see instr.)	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						
Amounts from attached list						
Totals of Section 2						

35 Total (add totals of Sections 1 and 2, columns C, D, E, and G)

• 35						
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36 Investment allocation percentage without cash (divide line 35, column G, by line 35, column E) • **36** %**37** Cash (see instr.) • **37****38** Investment capital (add lines 35 and 37, columns C, D, and E).

• 38						
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