

**CT-3-ATT**

New York State Department of Taxation and Finance

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

Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3, *General Business Corporation Franchise Tax Return*.**Schedule B, Part 1 – Computation of investment capital and investment allocation percentage**
(See instructions; attach separate sheets if necessary, displaying this information formatted as below.)**Section 1 – Corporate and governmental debt instruments**

Description of investment (identify each debt instrument and its date of maturity here; for each debt instrument complete columns C through G on the corresponding lines below)

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

Section 2 – Corporate stock, stock rights, stock warrants, and stock options

Description of investment (identify each investment and enter number of shares here; for each investment complete columns C through G on the corresponding lines below)

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

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Schedule B, Part 2 — Computation of investment income before allocation (see instructions)

8	Interest income from investment capital in Part 1, Section 1 (see instructions)	• 8	
9	Interest income from bank accounts (if line 5 is zero, enter 0 here; see instructions).....	• 9	
10	All other interest income from investment capital (see instructions).....	• 10	
11	Dividend income from investment capital (see instructions).....	• 11	
12	Net capital gain or loss from investment capital (see instructions).....	• 12	
13	Investment income other than interest, dividends, capital gains, or capital losses (see instructions) • 13		
14	Total investment income (add lines 8 through 13)	• 14	
15	Interest deductions directly attributable to investment capital (see instr.) • 15		
16	Noninterest deductions directly attributable to investment capital (see instr.) • 16		
17	Interest deductions indirectly attributable to investment capital (see instr.) • 17		
18	Noninterest deductions indirectly attributable to investment capital (see instr.) • 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) (see instructions)	• 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 1 — Income from subsidiary capital (see instructions)

23	Interest from subsidiary capital (see instructions; attach list)	• 23	
24	Dividends from subsidiary capital (see instructions; 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 2 — Computation and allocation of subsidiary capital base and tax (see instructions)

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 (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						
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 Tax Law Article 32; Article 33; or Article 9, section 186 (see instructions)		• 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 1 to compute the adjustment for entire net income (ENI).
Transferees: use lines 40, 41, and 43 only to compute the adjustment for ENI.

Schedule D, Part 1 — Adjustments for qualified public utilities and transferees (see instructions)

Other additions			
33	Federal depreciation deduction for transition property (see instructions)	• 33	
34	Federal loss on the sale of transition property (see instructions)	• 34	
35	New York gain on the sale of transition property (see instructions)	• 35	
36	Add lines 33, 34, and 35 (enter here and include on Form CT-225, Schedule A)	• 36	
Other subtractions			
37	New York depreciation deduction for transition property (see instructions)	• 37	
38	New York loss on the sale of transition property (see instructions)	• 38	
39	Federal gain on the sale of transition property (see instructions)	• 39	
40	Transition property basis adjustment carryover to gain transactions (see instructions)	• 40	
41	Transition property basis adjustment carryover to loss transactions (see instructions)	• 41	
42	New York regulatory asset deduction (see instructions)	• 42	
43	Add lines 37 through 42 (enter here and include on Form CT-225, Schedule B)	• 43	

Qualified power producers or qualified pipeline corporations: use Schedule D, Part 2 if you claim a depreciation deduction on transition property for federal income tax purposes.

Schedule D, Part 2 — Adjustments for qualified power producers and qualified pipeline corporations (see instr.)

Other additions			
44	Federal depreciation deduction for transition property (see instructions; enter here and include on Form CT-225, Schedule A)	• 44	
Other subtractions			
45	New York depreciation deduction for transition property (see instructions; enter here and include on Form CT-225, Schedule B)	• 45	

