

Corporation Franchise Tax Information Report

To be filed by tax-exempt domestic international sales corporations (DISCS)

Article 9-A, Tax Law

(See instructions page 4)

Attach a complete copy of your federal return.

Main form section with fields for Employer identification number, File number, Name, Address, City or town, State, ZIP code, Date began business, Business group code number, State or country of incorporation, Date authorized to do business, and Maintenance Fee.

Information obtained from Forms CT-3, CT-3 ATT and CT-3B, is used to complete Form CT-3C. Therefore, the schedules and line numbers on this form correspond to those on Form CT-3 and CT-3 ATT and in the instructions for Form CT-3 and CT-3 ATT.

Computation of Entire Net Income

Table for Computation of Entire Net Income with lines 2 through 20, including Federal taxable income, interest, deductions, and net income.

Computation of Capital Base

Table for Computation of Capital Base with columns A (Beginning of year), B (End of Year), and C (Average value), and lines 27 through 37.

Schedule B — Computation of Business Allocation - see Form CT-3 ATT, Schedule B, Part I.

		A New York State	B Everywhere
8	Average value of (see instructions for elections for real estate and tangible personal property owned and rented) :		
a	Real estate owned	8a	
b	Real estate rented (attach list)	8b	
c	Inventories owned	8c	
d	Tangible personal property owned	8d	
e	Tangible personal property rented	8e	
9	Total (add lines 8a through 8e)	9	
11	Receipts in the regular course of business from:		
a	Sales of tangible personal property shipped to points within New York State	11a	
b	All sales of tangible personal property	11b	
c	Services performed	11c	
d	Rentals of property	11d	
e	Royalties	11e	
f	Other business receipts	11f	
12	Total (add lines 11a through 11f)	12	
15	Wages and other compensation of employees except general executive officers.	15	

Schedule C, Part I — Income Attributable to Subsidiary Capital

21	Interest from subsidiary capital (attach list)	21	
22	Dividends from subsidiary capital (attach list)	22	
23	Capital gains from subsidiary capital (attach list)	23	
24	Total (add lines 21, 22 and 23 - enter on page 1, line 11)	24	

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 list if necessary)

A		B	C	D	E	F	G
Description of Subsidiary Capital		% of Voting Stock Owned	Average Value	Liabilities Directly or Indirectly Attributable to Subsidiary Capital	Net Average Value (Col. C - Col. D)	Issuer's Allocation %	Value Allocated to New York State (Col. E x Col. F)
List Each Item (attach separate sheet if necessary)	Employer Ident. No.						
Amount from attached list							
25 Totals (add amounts in columns C and D)		25					
26 Total net average value of subsidiary capital				26			
27 Allocated subsidiary capital (add column G amounts - enter on page 1, line 34)						27	

Name	Employer identification number
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Schedule D — Computation of Investment Capital and Investment Allocation Percentage (see instructions)

A Description of Investment (list each stock and security; attach separate sheet if necessary)	B No. of Shares or Amount of Securities	C Average Value	D Liabilities Directly or Indirectly Attributable to Investment Capital	E Net Average Value (Col. C - Col. D)	F Issuer's Allocation %	G Value Allocated to New York State (Col. E x Col. F)
Amount from attached list						
29 Total (add amounts in each column)	29					
30 Investment allocation percentage (divide line 29G by line 29E)					30	%
31 Cash (optional)	31					
32 Investment capital (add lines 29E and 31E - enter on page 1, line 36)			32			

Schedule E — Computation of Investment Income For Allocation

33 50% of dividends from nonsubsidiary stock held for investment	33	
34 Interest from nonsubsidiary securities held for investment (include federal, state and municipal obligations). Itemize on separate sheet and attach	34	
35 Interest from subsidiary securities (see instructions)	35	
36 Interest on bank accounts (optional)	36	
37 Net capital gain or loss from sales and exchanges of nonsubsidiary securities held for investment. (Attach copy of federal Schedule D)	37	
38 Add lines 33 through 37	38	
39 Deductions directly and indirectly attributable to investment income or capital	39	
40 Balance (subtract line 39 from line 38)	40	
41 Apportioned New York net operating loss deduction	41	
42 Investment income for allocation (subtract line 41 from line 40)	42	

Location of Corporation's Books and Records

If more than 50% of the stock of this corporation is owned by another corporation, state the name and employer identification number of the parent corporation:

Parent corporation's name	Employer number
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Corporations organized outside New York State should complete the following for capital stock issued and outstanding:

Par	Shares, \$	No Par	Shares, \$
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Does this corporation have an interest in real property located in New York State? Yes No

Has the controlling interest in the corporation's stock changed during the period covered in this return? Yes No

If you answered "Yes" to both questions, attach an explanation. (See instructions).

Certification by an Elected Officer of the Corporation

I hereby certify that this report and any attachments are to the best of my knowledge and belief true, correct and complete.

Date	Signature of officer	Official title
Date	Signature of individual or name of firm preparing this report	Preparer's address

Instructions

Information from this form and Form CT-3 and CT-3 ATT is used to complete Form CT-3C. Therefore the schedules and lines are numbered to directly correspond with the same schedules and lines in Form CT-3 and CT-3 ATT. Use the instructions for Form CT-3 and CT-3 ATT to complete this report.

Who Must File

Domestic international sales corporations (DISCs) which are exempt from tax under Article 9-A of the Tax Law must file Form CT-3B. **Foreign sales corporations may NOT file this form.** Taxable DISCs must file Form CT-3.

A corporation that qualifies as a DISC under Section 922(a) of the Internal Revenue Code is exempt from tax under Article 9-A if during the year:

- (a) It received **more** than 5 percent of its gross receipts from the sale of inventory or other property purchased from its stockholders,
or
- (b) It received **more** than 5 percent of its gross rentals from the rental of property purchased or leased from its stockholders,
or
- (c) It received **more** than 5 percent of its total receipts other than sales or rentals from its stockholders.

When and Where to File

This report must be filed separately by a tax-exempt DISC. Attach a copy of this report to the stockholder's consolidated report on Form CT-3C and file both within 8½ months after the end of the report year. Include a complete copy of your federal return.

Mail your return to: New York State Tax Department, Processing Unit, P.O. Box 1909, Albany, New York 12201-1909.

Foreign Corporations Maintenance Fee

Foreign corporations authorized to do business in New York State must pay an annual maintenance fee of \$200. (*Article 9, Section 181.2*).

For short periods the maintenance fee may be reduced as follows:

PERIOD	MAINTENANCE FEE
A short period of not more than 6 months	50% reduction\$100
A short period of more than 6 months but not more 9 months	25% reduction150
Periods of more than 9 months	Full amount200

Tax on Gains Derived From Certain Real Property Transfers

Article 31-B, Section 1449-a requires every corporation with an interest in real property to keep a record of the transfer of its stock and report annually every transfer of a "controlling" interest in its stock and any other information that may be required to enforce this article.

Controlling interest of a corporation is either 50 percent or more of the total combined voting power of all classes of stock or 50 percent or more of the capital, profits or beneficial interest in such voting stock.

Answer both questions on page 3. If you answer "yes" to both questions, attach a separate sheet with the following information:

- Name, address and identification number of the new controlling stockholder. (Use the social security number for individuals and the federal employer identification number for corporations as the identification number).
- Date transfer was made.
- Location of real property.

Change of Business Information

If there have been any changes in your business name, ID number, mailing address, business address, telephone number or owner/officer information, complete the enclosed Form DTF-95, *Change of Business Information*. If no form is enclosed, call **1 800 462-8100** (from out of state (518) 438-1073) to request one.

Federal and State Privacy Notification

The authority to request this personal information, including identifying numbers (social security number, etc.), is found in Sections 211, 213-a and 1096, Article 9-A in general of the Tax Law and Parts 6 and 7 of the Business Corporation Franchise Tax Regulations. The principal purpose for which the information is collected is to assist the Department of Taxation and Finance in determining New York State corporation tax liabilities under Article 9-A of the Tax Law.

The information will be used for tax administration purposes and as necessary under Tax Law Section 211 and for any other purpose authorized by law, and when the taxpayer gives written authorization to this department for another department, person, agency or entity to have access, limited or otherwise, to information contained in the taxpayer's return.

Failure to provide the requested information may result in civil penalties under Sections 217 and 1085 of the Tax Law and Part 9 of the Business Corporation Franchise Tax Regulations and/or criminal penalties under Article 37 of the Tax Law.

The authority to maintain this information is found in Section 211(7) of the Tax Law. This information will be maintained by the Director, Accounting and Records Management Bureau, Processing Division, Department of Taxation and Finance, W. A. Harriman Campus, Building 8, Room 905, Albany, New York 12227, telephone 1 800 CALL TAX (1 800 225-5829); outside New York State (518) 438-8581.