



# CT-3-S-ATT Schedules A, B, C and D

Name	Employer identification number
------	--------------------------------

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

## Schedule A - Business Allocation Percentage

Complete Schedule A - Part I or Part II if the New York S Corporation has any of the following:

- Property, payroll or sales outside New York State, or
- Nonresident shareholders.

### Schedule A, Part I — Computation of Business Allocation Percentage

- 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
- Did you make an election to phase in the value of rented tangible personal property? (see line 5 instructions)  Yes  No

	A New York State	B Everywhere		
<b>Average value of (see instructions):</b>				
1 Real estate owned	1			
2 Real estate rented (attach list)	2			
3 Inventories owned	3			
4 Tangible personal property owned	4			
5 Tangible personal property rented	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	• %
<b>Receipts in the regular course of business from:</b>				
8 Sales of tangible personal property shipped to points within New York State	8			
9 All sales of tangible personal property	9			
10 Services performed	10			
11 Rentals of property	11			
12 Royalties	12			
13 Other business receipts	13			
14 Total (add lines 8 through 13)	14			
15 New York State receipts factor (divide line 14, column A, by line 14, column B)			15	• %
16 Wages and other compensation of employees except general executive officers	16			
17 New York State payroll factor (divide line 16, column A, by line 16, column B)			17	• %
18 Total New York State factors (add lines 7, 15 and 17)			18	%
19 Business allocation percentage (divide line 18 by three or by the number of factors). Use to compute Form CT-3-S, line 20, and Form CT-3-S-ATT, Schedule B, line 40			19	• %

### Schedule A, Part II — Computation of Business Allocation Percentage for Aviation Corporations

	A New York State	B Everywhere		
20 Revenue aircraft arrivals and departures	20			
21 New York percentage (divide line 20, column A by column B)			21	%
22 Revenue tons handled	22			
23 New York percentage (divide line 22, column A by column B)			23	%
24 Originating revenue	24			
25 New York percentage (divide line 24, column A by column B)			25	%
26 Total (add lines 21, 23 and 25)			26	%
27 New York allocation percentage (divide line 26 by three; use to compute Form CT-3-S, line 20 and Form CT-3-S-ATT, Schedule B, line 40)			27	• %

**Schedule B - Computation and Allocation of Capital**

Complete Schedule B if the New York S Corporation has any of the following:

- Subsidiary Capital, or
- Investment Capital, or
- Is incorporated in a State other than New York State, or
- Had a business allocation percentage of less than 100% on CT-3-S-ATT, Schedule A

<i>(Enter whole dollars for lines 28 through 33.)</i>		A. Beginning of Year	B. End of Year	C. Average Value	
<b>28</b>	Total assets from federal return . . . . .	<b>28</b>			
<b>29</b>	Real property and marketable securities included on line 28 . . . . .	<b>29</b>			
<b>30</b>	Subtract line 29 from line 28 . . . . .	<b>30</b>			
<b>31</b>	Real property and marketable securities at fair market value . . . . .	<b>31</b>			
<b>32</b>	Adjusted total assets (add lines 30 and 31) . . . . .	<b>32</b>			
<b>33</b>	Total liabilities . . . . .	<b>33</b>			
<b>34</b>	Total capital (subtract line 33, column C from line 32, column C) . . . . .				<b>34</b>
<b>35</b>	Subsidiary capital (from Schedule C, line 43) . . . . .				<b>35</b>
<b>36</b>	Business and investment capital (subtract line 35 from line 34) . . . . .				<b>36</b>
<b>37</b>	Investment capital (from Schedule D, line 52) . . . . .				<b>37</b>
<b>38</b>	Business capital (subtract line 37 from line 36) . . . . .				<b>38</b>
<b>39</b>	Allocated investment capital (multiply line 37 by <input type="text"/> % from Schedule D, line 50) . . . . .				<b>39</b>
<b>40</b>	Allocated business capital (multiply line 38 by <input type="text"/> % from Schedule A, line 19 or line 27) . . . . .				<b>40</b>
<b>41</b>	Allocated subsidiary capital (enter amount from Schedule C, line 44) . . . . .				<b>41</b>
<b>41a</b>	Issuer's allocation percentage or license fee allocation percentage <i>(add lines 39, 40 and 41 and divide the result by line 34)</i> . . . . .			<input type="text"/> %	<b>41a</b>

**Schedule C - Computation of Subsidiary Capital and Subsidiary Income**

Complete Schedule C, Part I and Part II if the New York S Corporation has subsidiary capital.

**Schedule C, Part I — Computation and Allocation of Subsidiary Capital**

Include all corporations (except a DISC) in which you own more than 50% of the voting stock.

A Description of Subsidiary Capital		B % of Voting Stock Owned	C Average Value	D Liabilities Directly or Indirectly Attributable to Subsidiary 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)
• List the name of each corporation (attach separate sheet if necessary)	Employer Identification Number						
Amounts from attached list . . . . .							
<b>42</b>	Totals (add amounts in columns C and D) . . . . .	<b>42</b>					
<b>43</b>	Total net average value of subsidiary capital (add amounts in column E). Enter on Schedule B, line 35 . . . . .			<b>43</b>			
<b>44</b>	Allocated subsidiary capital (add column G amounts; enter on Schedule B, line 41) . . . . .					<b>44</b>	

**Schedule C, Part II — Income Attributable to Subsidiary Capital**

<b>45</b>	Interest from subsidiary capital (attach list) . . . . .	<b>45</b>		
<b>46</b>	Dividends from subsidiary capital (attach list) . . . . .	<b>46</b>		
<b>47</b>	Capital gains from subsidiary capital (see instructions - attach list) . . . . .	<b>47</b>		
<b>48</b>	Total (add lines 45, 46 and 47 - enter this amount on Form CT-3-S, line 9) . . . . .	<b>48</b>		

