



CT-3-ATT Schedules A, B, C, D and E

Attachment to Form CT-3

Name	Employer identification number
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Attach to Form CT-3, *General Business Corporation Franchise Tax Return.*

Schedule A, Part I — Computation of Minimum Taxable Income Base and Tax

1 Entire net income from Form CT-3, line 17	1	
Adjustments (see instructions)		
2 Depreciation of tangible property placed in service after 1986	2	•
3 Amortization of mining exploration and development costs paid or incurred after 1986	3	•
4 Amortization of circulation expenditures paid or incurred after 1986 <i>(personal holding companies only)</i>	4	•
5 Basis adjustments in determining gain or loss from sale or exchange of property	5	•
6 Long term contracts entered into after 2/28/86	6	•
7 Installment sales of certain property	7	•
8 Merchant marine capital construction funds	8	•
9 Passive activity loss <i>(closely held and personal service corporations only)</i>	9	•
10 Combine lines 1 through 9	10	
Tax preference items (see instructions)		
11 Depletion	11	•
12 Appreciated property charitable deduction	12	•
13 Intangible drilling costs	13	•
14 Add lines 10 through 13	14	
15 Net operating loss deduction from CT-3, line 13	15	•
16 Minimum taxable income <i>(add lines 14 and 15)</i>	16	•
17 Investment income from line 123	17	
18 Investment income included in minimum taxable income on line 16 but not included on line 17	18	•
19 Alternative investment income for allocation <i>(combine lines 17 and 18)</i>	19	
20 Alternative business income for allocation <i>(subtract line 19 from line 16)</i>	20	•
21 Allocated alternative business income <i>(multiply line 20 by []% (from line 82 or line 101))</i>	21	•
22 Allocated alternative investment income <i>(multiply line 19 by []% (from line 111))</i>	22	•
23 Allocated minimum taxable income <i>(add lines 21 and 22)</i>	23	
24 Optional depreciation adjustments from CT-3, line 23	24	
25 Minimum taxable income base <i>(line 23 and add or subtract line 24). Enter on CT-3, line 44</i>	25	
26 Tax on minimum taxable income base <i>(multiply line 25 amount by .05; enter on CT-3, line 45)</i>	26	•

Schedule A, Part II — Computation of Adjusted Minimum Tax

27 Entire net income from Form CT-3, line 17	27	
28 Depletion from Part I, line 11	28	
29 Appreciated property charitable deduction from Part I, line 12	29	
30 Net operating loss deduction from CT-3, line 13	30	
31 Total <i>(add lines 27 through 30)</i>	31	•
32 Investment income from line 123	32	
33 Investment income included on line 31 but not included on line 32	33	
34 Modified investment income for allocation <i>(combine lines 32 and 33)</i>	34	•
35 Modified business income for allocation <i>(subtract line 34 from line 31)</i>	35	•
36 Allocated modified business income <i>(multiply line 35 by []% (from line 82 or line 101))</i>	36	
37 Allocated modified investment income <i>(multiply line 34 by []% (from line 111))</i>	37	
38 Total allocated modified minimum income <i>(add lines 36 and 37)</i>	38	
39 Optional depreciation adjustments from CT-3, line 23	39	
40 Modified minimum taxable income base <i>(combine lines 38 and 39)</i>	40	•
41 Modified minimum tax <i>(multiply line 40 by 5% (.05))</i>	41	
42 Minimum tax from Part I, line 26	42	
43 Amount from Form CT-3, line 42, 43 or 46, whichever is largest	43	
44 Excess minimum tax <i>(subtract line 43 from line 42)</i>	44	•
45 Modified minimum tax from line 41	45	
46 Amount from line 43	46	
47 Excess modified minimum tax <i>(subtract line 46 from line 45)</i>	47	•
48 Adjusted Minimum Tax <i>(subtract line 47 from line 44)</i>	48	•

Schedule A, Part III — Application of Minimum Tax Credit

49	Adjusted minimum tax from prior periods:	Date	Amount	
49a				
49b				
50	Total adjusted minimum tax - (add lines 49a and 49b)			50
51	Minimum tax credits used in prior periods			51
52	Minimum tax credit available for use this period (subtract line 51 from line 50)			52
53	Minimum tax credit used this period (enter amount from CT-3, line 50)			53
54	Minimum tax credit available to be carried forward to next period (subtract line 53 from line 52)			54

Schedule B, 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

Average value of (see instructions):		A New York State	B Everywhere	
55	Real estate owned	•	•	
56	Real estate rented (attach list)	•	•	
57	Inventories owned	•	•	
58	Tangible personal property owned	•	•	
59	Tangible personal property rented	•	•	
60	Total (add lines 55 through 59)	•	•	
61	New York State property factor (divide line 60, column A, by line 60, column B)			61 • %
Receipts in the regular course of business from:				
62	Sales of tangible personal property shipped to points within New York State	•		
63	All sales of tangible personal property	•	•	
64	Services performed	•	•	
65	Rentals of property	•	•	
66	Royalties	•	•	
67	Other business receipts	•	•	
68	Total (add lines 62 through 67)	•	•	
69	New York State receipts factor (divide line 68, column A, by line 68, column B)			69 • %
70	Additional receipts factor (enter factor from line 69)			70 • %
71	Wages and other compensation of employees except general executive officers	•	•	
72	New York State payroll factor (divide line 71, column A, by line 71, column B)			72 • %
73	Total New York State factors (add lines 61, 69, 70 and 72)			73 • %
74	Business allocation percentage (divide line 73 by four or by the number of factors). Enter in boxes on Form CT-3, line 21 and line 38			74 • %

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

75	Revenue aircraft arrivals and departures	•	•	
76	New York percentage (divide line 75, column A by line 75, column B)			76 • %
77	Revenue tons handled	•	•	
78	New York percentage (divide line 77, column A by line 77, column B)			78 • %
79	Originating revenue	•	•	
80	New York percentage (divide line 79, column A by line 79, column B)			80 • %
81	Total (add lines 76, 78 and 80)			81 • %
82	New York allocation percentage (divide line 81 by three) Use to compute Form CT-3, lines 21 and 38, and CT-3-ATT, lines 21 and 36			82 • %

Name	Employer identification number
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Schedule B, Part III — Computation of Business Allocation Percentage for Minimum Taxable Income Base

		A New York State	B Everywhere	
Average value of (see instructions):				
83 Real estate owned	83			
84 Real estate rented	84			
85 Inventories owned	85			
86 Tangible personal property owned	86			
87 Tangible personal property rented	87			
88 Total (add lines 83 through 87)	88 •			
89 New York State property factor (divide line 88, column A, by line 88, column B)			89 •	%
Receipts in the regular course of business from:				
90 Sales of tangible personal property shipped to points within New York State	90			
91 All sales of tangible personal property	91			
92 Services performed	92			
93 Rentals of property	93			
94 Royalties	94			
95 Other business receipts	95			
96 Total (add lines 90 through 95)	96 •			
97 New York State receipts factor (divide line 96, column A, by line 96, column B)			97 •	%
98 Wages and other compensation of employees except general executive officers	98 •			
99 New York State payroll factor (divide line 98, column A by line 98, column B)			99 •	%
100 Total New York State factors (add lines 89, 97 and 99)			100	%
101 Alternative business allocation percentage (divide line 100 by three or by the number of factors) Enter in box on Form CT-3-ATT, line 21 and line 36			101 •	%

Schedule C, Part I — Income Attributable to Subsidiary Capital

102 Interest from subsidiary capital (attach list)	102 •
103 Dividends from subsidiary capital (attach list)	103 •
104 Capital gains from subsidiary capital (see instructions — attach list)	104 •
105 Total (add lines 102, 103 and 104 — enter this amount on Form CT-3, line 10)	105 •

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.

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							
106 Totals (add amounts in columns C and D)		106 •					
107 Total net average value of subsidiary capital (add amounts in column E). Enter on CT-3, line 33				107 •			
108 Subsidiary capital base (add column G amounts — enter in the box on Form CT-3, line 48)						108	
109 Subsidiary capital base tax computation (multiply line 108 by .0009 — enter on Form CT-3, line 48)						109 •	

