



CT-3-B

New York State Department of Taxation and Finance

Tax-Exempt Domestic International Sales Corporation (DISC) Information Return

Tax Law - Article 9-A

1999 calendar-yr. filers, check box Other filers enter tax period:

beginning ending

Main form with fields: Employer identification number, File number, Legal name of corporation, Trade name/DBA, Mailing name and address, State or country of incorporation, Date of incorporation, Foreign corporations, date began business in NYS, Business telephone number, NAICS business code number, Principal business activity, Date authorized to do business in New York State.

Table with 2 columns: Description (A-E) and Payment enclosed. Row A: Payment - pay amount shown on line E. Rows B-E: Maintenance fee, Interest on late payment, Late filing and late payment penalties, Balance due.

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

Computation of entire net income

Table with 3 columns: Line number, Description, and Amount. Lines 1-19 detailing the computation of net income from federal taxable income to business income before allocation.

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909.

Computation of capital base

<i>(Enter whole dollars for lines 26 through 31.)</i>		A. Beginning of year	B. End of year	C. Average value
26	Total assets from federal return	26		
27	Real property and marketable securities included on line 26 ...	27		
28	Subtract line 27 from line 26	28		
29	Real property and marketable securities at fair market value ...	29		
30	Adjusted total assets <i>(add lines 28 and 29)</i>	30		
31	Total liabilities	31		
32	Total capital <i>(subtract line 31, column C, from line 30, column C)</i>		32	
33	Subsidiary capital <i>(from Schedule D, line 50 on page 4)</i>		33	
34	Business and investment capital <i>(subtract line 33 from line 32)</i>		34	
35	Investment capital <i>(from Schedule C, line 33, column E on page 3)</i>		35	
36	Business capital <i>(subtract line 35 from line 34)</i>		36	

Computation of minimum taxable income base and tax

42	Entire net income from page 1, line 17	42	
Adjustments			
43	Depreciation of tangible property placed in service after 1986	43	
44	Amortization of mining exploration and development costs paid or incurred after 1986	44	
45	Amortization of circulation expenditures paid or incurred after 1986 <i>(personal holding companies only)</i>	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property	46	
47	Long term contracts entered into after 2/28/86	47	
48	Installment sales of certain property	48	
49	Merchant marine capital construction funds	49	
50	Passive activity loss <i>(closely held and personal service corporations only)</i>	50	
51	Combine lines 42 through 50	51	

Tax preference items (see instructions)

52	Depletion	52	
53	Appreciated property charitable deduction	53	
54	Intangible drilling costs	54	
55	Add lines 51 through 54	55	
56	Net operating loss deduction from line 13	56	
57	Total <i>(add lines 55 and 56)</i>	57	
58	Alternative net operating loss deduction	58	
59	Minimum taxable income <i>(subtract line 58 from line 57)</i>	59	
60	Investment income before apportioned net operating loss deduction <i>(add page 1, line 18 and page 4, line 47)</i>	60	
61	Investment income not included in entire net income but included in minimum taxable income	61	
62	Investment income before apportioned alternative net operating loss deduction <i>(combine lines 60 and 61)</i>	62	
63	Apportioned New York alternative net operating loss deduction <i>(see instructions)</i>	63	
64	Alternative investment income before allocation <i>(subtract line 63 from line 62)</i>	64	
65	Alternative business income before allocation <i>(subtract line 64 from line 59)</i>	65	

Schedule A, Part III - Computation of business allocation

Average value of <i>(see Form CT-3/4-I, Instructions for Forms CT-3, CT-3-ATT, and CT-4, Schedule A, Part II - Computation of Business Allocation Percentage, for instructions on elections for real estate and tangible personal property owned and rented):</i>	A New York State		B Everywhere	
	122	Real estate owned	122	
123	Real estate rented	123		
124	Inventories owned	124		
125	Tangible personal property owned	125		
126	Tangible personal property rented	126		
127	Total <i>(add lines 122 through 126)</i>	127		

Receipts in the regular course of business from:

129	Sales of tangible personal property shipped to points within New York State ...	129	
130	All sales of tangible personal property	130	
131	Services performed	131	
132	Rentals of property	132	
133	Royalties	133	
134	Other business receipts	134	
135	Total <i>(add lines 129 through 134)</i>	135	
138	Wages and other compensation of employees except general executive officers	138	

Schedule A, Part IV - Computation of business allocation for minimum taxable income base

		A New York State	B Everywhere
Average value of (see instructions):			
142 Real estate owned	142		
143 Real estate rented	143		
144 Inventories owned	144		
145 Tangible personal property owned	145		
146 Tangible personal property rented	146		
147 Total (add lines 142 through 146)	147		
Receipts in the regular course of business from:			
149 Sales of tangible personal property shipped to points within New York State	149		
150 All sales of tangible personal property	150		
151 Services performed	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154		
155 Total (add lines 149 through 154)	155		
158 Wages and other compensation of employees except general executive officers	158		

Schedule B, Part I — Computation of adjusted minimum tax

1 Entire net income from page 1, line 17	1		
2 Depletion from page 2, line 52	2		
3 Total (add lines 1 and 2)			3
4 Investment income before allocation from page 1, line 18			4
5 Modified business income before allocation (subtract line 4 from line 3 above)			5

Schedule C, Part I — Computation of investment capital and investment allocation percentage

Section I - Corporate and governmental debt instruments	B Maturity date	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)
A Description of investment (identify each debt instrument; attach separate sheet if necessary)						
Amounts from attached list						
27 Total of Section I (enter here and on line 29)	27					

Section II - Corporate stock, stock rights, stock warrants and stock options	B Number of shares	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)
A Description of investment (identify each item; attach separate sheet if necessary)						
Amounts from attached list						
28 Total of Section II (above)	28					
29 Total of Section I (from line 27)	29					
30 Total (add lines 28 and 29 in columns C, D, E and G)	30					
31 Investment allocation percentage (divide line 30G by line 30E)					31	%
32 Cash (optional)	32					
33 Investment capital (add lines 30 and 32 in columns C, D and E) Enter column E total on page 2, line 35 of this form	33					

Name	Employer identification number
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Schedule C, Part II — Computation of investment income before allocation

34 Interest income from investment capital in Section I	34	
35 Interest income from bank accounts	35	
36 All other interest income from investment capital	36	
37 Dividend income from investment capital	37	
38 Net capital gain (or loss) from investment capital	38	
39 Investment income other than interest, dividends, capital gains or capital losses	39	
40 Total investment income (add lines 34 through 39)	40	
41 Interest deductions directly attributable to investment capital	41	
42 Non-interest deductions directly attributable to investment capital	42	
43 Interest deductions indirectly attributable to investment capital	43	
44 Non-interest deductions indirectly attributable to investment capital	44	
45 Total deductions (add lines 41 through 44)	45	
46 Balance (subtract the total of line 45 from line 40)	46	
47 Apportioned New York net operating loss deduction	47	
48 Investment income before allocation (subtract line 47 from line 46; enter on page 1, line 18)	48	

Schedule D, Part I — Income attributable to subsidiary capital

49 Interest from subsidiary capital (attach list)	49	
50 Dividends from subsidiary capital (attach list)	50	
51 Capital gains from subsidiary capital (attach list)	51	
52 Total (add lines 49 through 51; enter here and on page 1, line 10)	52	

Schedule D, 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		B	C	D	E	F	G
Description of subsidiary capital		% of voting stock owned	Average value	Liabilities directly or indirectly attributable to investment capital	Net average value (col. C – col. D)	Issuer's allocation %	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

53 Totals (add amounts in columns C and D)	53	
54 Total net average value of subsidiary capital (add amounts in column E; enter here and on page 2, line 33) ..	54	
55 Subsidiary capital base (add column G amounts)	55	

Was this corporation involved in a merger, acquisition or consolidation on or after April 19, 1989? Yes No
If Yes, complete Form CT-244, *Acquisition, Merger and Consolidation Information Report*.

Location of corporation's books and records

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

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

Number of par shares <div style="text-align:right;">Value / \$</div>	Number of no-par shares <div style="text-align:right;">Value / \$</div>
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Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of elected officer or authorized person	Official title	Date								
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; padding: 5px; vertical-align: top;">Paid preparer use only</td> <td style="width:40%; padding: 5px;">Firm's name (or yours if self-employed)</td> <td style="width:20%; padding: 5px;">ID number</td> <td style="width:20%; padding: 5px;">Date</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">Address</td> <td colspan="2" style="padding: 5px;">Signature of individual preparing this return</td> </tr> </table>	Paid preparer use only	Firm's name (or yours if self-employed)	ID number	Date		Address	Signature of individual preparing this return			
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