



CT-3-ATT

New York State Department of Taxation and Finance

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



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

Attach to Form CT-3, *General Business Corporation Franchise Tax Return*.

Schedule B – Computation of adjusted minimum tax and minimum tax credit

Use this schedule to compute:

- Minimum tax credit generated this year
 - Minimum tax credit used this year
 - Minimum tax credit carryover to future years
- If your tax due this year is based on the minimum taxable income base, complete Schedule B, Part I to compute the minimum tax credit generated this year.

Schedule B, Part I — Computation of adjusted minimum tax *(see instructions, Form CT-3/4-1)*

Computation of modified minimum tax

1 Entire net income from Form CT-3, line 17	1.		
2 Depletion from Form CT-3, line 52	2.		
3 Total <i>(add lines 1 and 2)</i>	3.		
4 Investment income before allocation from Form CT-3, line 18	4.		
5 Modified business income before allocation <i>(subtract line 4 from line 3)</i>	5.		
6 Allocated modified business income <i>(multiply line 5 by []% from Form CT-3, line 119, line 121, or line 161) ...</i>	6.		
7 Allocated investment income <i>(multiply line 4 by []% from line 31)</i>	7.		
8 Total allocated modified minimum income <i>(add lines 6 and 7)</i>	8.		
9 Optional depreciation adjustments from Form CT-3, line 23	9.		
10 Modified minimum taxable income base <i>(add or subtract lines 8 and 9)</i>	10.		
11 Modified minimum tax <i>(multiply line 10 by 2.5% (.025))</i>	11.		

Computation of adjusted minimum tax

12 Minimum tax from Form CT-3, line 71	12.		
13 Amount from Form CT-3, line 72, 73, or 74, whichever is largest <i>(enter here and on line 16)</i>	13.		
14 Excess minimum tax <i>(subtract line 13 from line 12; if less than 0, enter "0")</i>	14.		
15 Modified minimum tax from line 11	15.		
16 Amount from line 13	16.		
17 Excess modified minimum tax <i>(subtract line 16 from line 15; if less than 0, enter "0")</i>	17.		
18 Adjusted minimum tax <i>(subtract line 17 from line 14; if less than 0, use parentheses)</i>	18.		

- If your tax in a prior year was based on the minimum taxable income base, and your tax due this year is based on the entire net income base, complete Schedule B, Part II to compute the minimum tax credit used this year and carried forward to future years.

Schedule B, Part II — Computation of minimum tax credit used and carried forward

19 Minimum tax credit carried forward from prior periods <i>(see instructions)</i>	19.		
20 Tax on entire net income base from Form CT-3, line 72	20.		
21 Next highest tax <i>(enter highest amount from Form CT-3, line 71, 73, or 74)</i>	21.		
22 Tax on subsidiary capital from line 58	22.		
23 Add lines 21 and 22	23.		
24 Limitation on credit to be used this period <i>(subtract line 23 from line 20; amount not to exceed line 19)</i>	24.		
25 Minimum tax credit used this period <i>(see instructions)</i>	25.		
26 Minimum tax credit carried forward <i>(subtract line 25 from line 19)</i>	26.		



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

Section I — Corporate and governmental debt instruments		B	C	D	E	F	G
		Maturity date	Average value	Liabilities directly or indirectly attributable to investment capital	Net average value <i>(col. C - col. D)</i>	Issuer's allocation percentage	Value allocated to New York State <i>(col. E × col. F)</i>
A							
Description of investment <i>(identify each debt instrument; attach separate sheet if necessary)</i>							
Amounts from attached list							
27 Total of Section I <i>(enter here and on line 29)</i>		27.					
Section II — Corporate stock, stock rights, stock warrants, and stock options		B	C	D	E	F	G
		Number of shares	Average value	Liabilities directly or indirectly attributable to investment capital	Net average value <i>(col. C - col. D)</i>	Issuer's allocation percentage	Value allocated to New York State <i>(col. E × col. F)</i>
A							
Description of investment <i>(identify each item; attach separate sheet if necessary)</i>							
Amounts from attached list							
28 Total of Section II <i>(above)</i>		28.					
29 Total of Section I <i>(from line 27)</i>		29.					
30 Total <i>(add lines 28 and 29 in columns C, D, E, and G)</i>		30.					
31 Investment allocation percentage <i>(divide line 30, column G by line 30, column E). Use to compute line 7 and Form CT-3, lines 20, 37, and 67</i>		31.					%
32 Cash (optional)		32.					
33 Investment capital <i>(add lines 30 and 32 in columns C, D, and E)</i> Enter column E total on Form CT-3, line 35		33.					

Schedule C, Part II — Computation of investment income before allocation *(see instructions)*

34 Interest income from investment capital in Part I, 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 <i>(add lines 34 through 39)</i>	40.	
41 Interest deductions directly attributable to investment capital	41.	
42 Noninterest deductions directly attributable to investment capital	42.	
43 Interest deductions indirectly attributable to investment capital	43.	
44 Noninterest deductions indirectly attributable to investment capital	44.	
45 Total deductions <i>(add lines 41 through 44)</i>	45.	
46 Balance <i>(subtract line 45 from line 40)</i>	46.	
47 Apportioned New York net operating loss deduction	47.	
48 Investment income before allocation <i>(subtract line 47 from line 46; enter here and on Form CT-3, line 18)</i>	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 (see instructions; attach list)	● 51.	
52 Total (add lines 49 through 51; enter here and on Form CT-3, 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 Description of subsidiary capital		B 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 percentage	G Value allocated to New York State (col. E × 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 Form CT-3, line 33) ...		● 54.					
55 Subsidiary capital base before deduction (add amounts in column G)		● 55.					
56 Value of subsidiary capital included in column G of subsidiaries taxable under Article 32, Article 33, or Article 9, section 186 of the Tax Law		● 56.					
57 Subsidiary capital base (subtract line 56 from line 55; enter here and on Form CT-3, line 76)		● 57.					
58 Subsidiary capital base tax (multiply line 57 by .0009; enter here and on Form CT-3, line 77)		● 58.					

- Qualified public utilities use Schedule E, Part I, lines 59 through 69 to compute the adjustment for entire net income.
- Transferees use Schedule E, Part I, lines 66, 67, and 69 only, to compute the adjustment for entire net income.

Schedule E, Part I — Adjustments for qualified public utilities and transferees

Other additions		
59 Federal depreciation deduction for transition property (see instructions)	● 59.	
60 Federal loss on the sale of transition property (see instructions)	● 60.	
61 New York gain on the sale of transition property (see instructions)	● 61.	
62 Add lines 59, 60, and 61 (enter here and include on Form CT-3, line 8)	● 62.	
Other subtractions		
63 New York depreciation deduction for transition property (see instructions)	● 63.	
64 New York loss on the sale of transition property (see instructions)	● 64.	
65 Federal gain on the sale of transition property (see instructions)	● 65.	
66 Transition property basis adjustment carryover to gain transactions	● 66.	
67 Transition property basis adjustment carryover to loss transactions	● 67.	
68 New York regulatory asset deduction	● 68.	
69 Add lines 63 through 68 (enter here and include on Form CT-3, line 15)	● 69.	

- Qualified power producers or qualified pipeline corporations use Schedule E, Part II, lines 70 and 71 if you claim a depreciation deduction on transition property for federal income tax purposes.

Schedule E, Part II — Adjustments for qualified power producers and qualified pipeline corporations

Other additions		
70 Federal depreciation deduction for transition property (see instructions; enter here and include on Form CT-3, line 8) ...	● 70.	
Other subtractions		
71 New York depreciation deduction for transition property (see instructions; enter here and include on Form CT-3, line 15) ...	● 71.	

This page intentionally left blank.