



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

2002 calendar-yr. filers, check box [ ] Other filers enter tax period:

[ ] Amended return

beginning [ ] ending [ ]

Form header section containing 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.

Payment section with lines A through E. Line A: Payment - pay amount shown on line E. Make check payable to: New York State Corporation Tax. Lines 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. See Form CT-3/4-I, Instructions for Forms CT-3, CT-3-ATT, and CT-4. Stockholders filing as part of a combined group should see Form CT-3-B-I for instructions.

Computation of entire net income

Table with 19 rows for computation of net income. Rows include Federal taxable income, interest on obligations, interest paid to stockholders, interest and non-interest deductions, taxes, ACRS/MACRS deduction, other additions, total subtractions, and final net income lines 16-19.

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038.

Attach a complete copy of your federal return. See instructions.

**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 <i>(see instructions)</i> .....	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 54 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**

	42	Entire net income from page 1, line 17 .....	42.	
	43	Depreciation of tangible property placed in service after 1986 <i>(see instructions)</i> .....	43.	
	44	Amortization of mining exploration and development costs paid or incurred after 1986 .....	44.	
Adjustments	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 February 28, 1986 .....	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	Add lines 42 through 50 .....	51.	
	52	Depletion .....	52.	
Tax preference items <i>(see instructions)</i>	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 <i>(see instructions)</i> .....	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>(add 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 property <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 allocated to 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 Payroll: Wages and other compensation of employees except general executive officers ....	138.	

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

	<b>A</b> New York State	<b>B</b> Everywhere
<b>Average value of property</b> (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.	
<b>Receipts in the regular course of business from:</b>		
149 Sales of tangible personal property allocated to 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 Payroll: 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) .....	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 (column C - column D)	F Issuer's allocation %	G Value allocated to New York State (column E x column 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 (column C - column D)	F Issuer's allocation %	G Value allocated to New York State (column E x column 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 30, column G by line 30, column E) .....					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 Part 1, Section I .....	<b>34.</b>	
35 Interest income from bank accounts .....	<b>35.</b>	
36 All other interest income from investment capital .....	<b>36.</b>	
37 Dividend income from investment capital .....	<b>37.</b>	
38 Net capital gain (or loss) from investment capital .....	<b>38.</b>	
39 Investment income other than interest, dividends, capital gains, or capital losses .....	<b>39.</b>	
40 Total investment income (add lines 34 through 39) .....	<b>40.</b>	
41 Interest deductions directly attributable to investment capital .....	<b>41.</b>	
42 Non-interest deductions directly attributable to investment capital .....	<b>42.</b>	
43 Interest deductions indirectly attributable to investment capital .....	<b>43.</b>	
44 Non-interest deductions indirectly attributable to investment capital .....	<b>44.</b>	
45 Total deductions (add lines 41 through 44) .....	<b>45.</b>	
46 Balance (subtract the total of line 45 from line 40) .....	<b>46.</b>	
47 Apportioned New York net operating loss deduction .....	<b>47.</b>	
48 Investment income before allocation (subtract line 47 from line 46; enter on page 1, line 18) .....	<b>48.</b>	

**Schedule D, Part I — Income attributable to subsidiary capital**

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

**Schedule D, Part II — Computation and allocation of subsidiary capital base**

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 investment capital	E Net average value (column C - column D)	F Issuer's allocation %	G Value allocated to New York State (column E x column 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) .....	<b>53.</b>						
54 Total net average value of subsidiary capital (add amounts in column E; enter here and on page 2, line 33) .....	<b>54.</b>						
55 Subsidiary capital base (add column G amounts) .....						<b>55.</b>	
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 .....						<b>56.</b>	
57 Subsidiary capital base (subtract line 56 from line 55) .....						<b>57.</b>	

**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	Value / \$	Number of no-par shares	Value / \$
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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
Paid preparer use only	Firm's name (or yours if self-employed)	ID number
	Address	Signature of individual preparing this return