



CT-3-B

New York State Department of Taxation and Finance

Staple forms here

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

All filers must enter tax period:

Amended return

Tax Law - Article 9-A

beginning ending

| | | | | |
|--|-------------|---|--|-------------------------------------|
| Employer identification number | File number | Business telephone number () | For office use only | |
| Legal name of corporation | | Trade name/DBA | | |
| Mailing name (if different from legal name above) c/o | | State or country of incorporation | Date received (for Tax Department use only) | |
| Number and street or PO box | | Date of incorporation | | |
| City | State | ZIP code | Foreign corporations: date began business in NYS | |
| NAICS business code number (from federal return) | | If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in Form CT-1. | | Audit (for Tax Department use only) |
| Principal business activity | | | | |
| Date authorized to do business in New York State (foreign corporations only) | | If not authorized to do business in New York State, mark an X in the box: <input type="checkbox"/> | | |

| | | |
|---|------------------|--|
| A. Pay amount shown on line E. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.) | Payment enclosed | |
| B. Maintenance fee for an authorized foreign corporation | B. | |
| C. Interest on late payment (see instructions) | C. | |
| D. Late filing and late payment penalties (see instructions) | D. | |
| E. Balance due (add lines B, C, and D and enter here; enter the payment amount on line A above) | E. | |

Information from Form CT-3, *General Business Corporation Franchise Tax Return*, Form CT-3-ATT, *Schedules B, C, and D - Attachment to Form CT-3*, and Form CT-3-B is used to complete Form CT-3-C. Therefore, the schedules (except Schedule E) and line numbers on this form correspond to those on Forms CT-3, CT-3-ATT, and CT-3/4-I, *Instructions for Forms CT-4, CT-3, and CT-3-ATT*. Stockholders filing as part of a combined group should see Form CT-3-B-I.

Computation of entire net income (ENI)

| | | | |
|----|--|-----|--|
| 1 | Federal taxable income (FTI) before net operating loss (NOL) and special deductions | 1. | |
| 2 | Interest on federal, state, municipal, and other obligations not included on line 1 | 2. | |
| 3 | Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock..... | 3. | |
| 4a | Interest deductions directly attributable to subsidiary capital | 4a. | |
| 4b | Noninterest deductions directly attributable to subsidiary capital | 4b. | |
| 5a | Interest deductions indirectly attributable to subsidiary capital | 5a. | |
| 5b | Noninterest deductions indirectly attributable to subsidiary capital | 5b. | |
| 6 | New York State and other state and local taxes deducted on your federal return | 6. | |
| 7 | Federal depreciation from Form CT-399, if applicable..... | 7. | |
| 8 | Other additions (see instructions) IRC section 199 deduction: <input type="text"/> | 8. | |
| 9 | Add lines 1 through 8 | 9. | |
| 10 | Income from subsidiary capital (from Schedule C, line 26) | 10. | |
| 11 | Fifty percent of dividends from nonsubsidiary corporations..... | 11. | |
| 12 | Foreign dividends gross-up not included on lines 10 and 11 | 12. | |
| 13 | New York net operating loss deduction (NOLD) (attach federal and NYS computations) | 13. | |
| 14 | Allowable New York depreciation from Form CT-399, if applicable..... | 14. | |
| 15 | Other subtractions (attach list) | 15. | |
| 16 | Total subtractions (add lines 10 through 15) | 16. | |
| 17 | ENI (subtract line 16 from line 9 above; show loss with a minus (-) sign; enter here and on line 42) | 17. | |
| 18 | Investment income before allocation (from Schedule B, line 22, but not more than line 17 above) | 18. | |
| 19 | Business income before allocation (subtract line 18 from line 17) | 19. | |

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

| Computation of capital | | 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 (add lines 28 and 29) | 30. | | |
| 31 | Total liabilities | 31. | | |
| 32 | Total capital (subtract line 31, column C, from line 30, column C) | | 32. | |
| 33 | Subsidiary capital (from Schedule C, line 28) | | 33. | |
| 34 | Business and investment capital (subtract line 33 from line 32) | | 34. | |
| 35 | Investment capital (from Schedule B, line 7, column E) | | 35. | |
| 36 | Business capital (subtract line 35 from line 34) | | 36. | |

Computation of minimum taxable income (MTI)

| | | | | |
|-----------------------------|--|-----|--|--|
| 42 | ENI 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 (personal holding companies only) | 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 (closely held and personal service corporations only) | 50. | | |
| 51 | Add lines 42 through 50 | 51. | | |
| Tax preference items | | | | |
| 52 | Depletion | 52. | | |
| 53 | Appreciated property charitable deduction | 53. | | |
| 54 | Intangible drilling costs | 54. | | |
| 55 | Add lines 51 through 54 | 55. | | |
| 56 | New York NOLD from page 1, line 13 | 56. | | |
| 57 | Add lines 55 and 56 | 57. | | |
| 58 | Alternative net operating loss deduction (ANOLD) | 58. | | |
| 59 | MTI (subtract line 58 from line 57) | 59. | | |
| 60 | Investment income before apportioned NOLD (add page 1, line 18 and page 5, line 21) | 60. | | |
| 61 | Investment income not included in ENI but included in MTI | 61. | | |
| 62 | Investment income before apportioned ANOLD (add lines 60 and 61) | 62. | | |
| 63 | Apportioned New York ANOLD | 63. | | |
| 64 | Alternative investment income before allocation (subtract line 63 from line 62) | 64. | | |
| 65 | Alternative business income before allocation (subtract line 64 from line 59) | 65. | | |

(continued)

Schedule A, Part 3 – Computation of business allocation

| | | A | | B | |
|---|---|----------------|--|------------|--|
| | | New York State | | Everywhere | |
| 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 (add lines 129 through 134) | 135. | | | |

Schedule A, Part 4 – Computation of alternative business allocation for MTI base

| | | A | | B | |
|---|---|----------------|--|------------|--|
| | | New York State | | Everywhere | |
| Receipts in the regular course of business from: | | | | | |
| 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. | | | |

(continued)

Schedule B, Part 1 – Computation of investment capital and investment allocation percentage

Attach separate sheets if necessary, displaying this information formatted as below.

Section 1 – Corporate and governmental debt instruments

Description of investment (identify each debt instrument and its date of maturity here; for each debt instrument complete columns C through G on the corresponding lines below)

| Item | A – Debt instrument | | | | B – Maturity date |
|----------------------------|---------------------|--|---|----------------------------|---|
| A | | | | | |
| B | | | | | |
| Item | 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 × column F) |
| A | | | | | |
| B | | | | | |
| Amounts from attached list | | | | | |
| Totals of Section 1 | | | | | |
| 1. | | | | | |

Section 2 – Corporate stock, stock rights, stock warrants, and stock options

Description of investment (identify each investment and enter number of shares here; for each investment complete columns C through G on the corresponding lines below)

| Item | A – Investment | | | | B – Number of shares |
|--|--------------------|--|---|----------------------------|---|
| A | | | | | |
| B | | | | | |
| Item | 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 × column F) |
| A | | | | | |
| B | | | | | |
| Amounts from attached list | | | | | |
| Totals of Section 2 | | | | | |
| 2. | | | | | |
| Totals of Section 1 (from line 1) | | | | | |
| 3. | | | | | |
| Totals (add lines 2 and 3 in columns C, D, E, and G) | | | | | |
| 4. | | | | | |
| 5 Investment allocation percentage without the addition of cash (divide line 4, column G, by line 4, column E). | | | | | 5. |
| | | | | | % |
| Cash (optional) | | | | | |
| 6. | | | | | |
| Investment capital (add lines 4 and 6 in columns C, D, and E). Enter column E total on page 2, line 35 of this form. | | | | | |
| 7. | | | | | |

| | |
|---------------------------|--------------------------------------|
| Legal name of corporation | Employer identification number (EIN) |
|---------------------------|--------------------------------------|

Schedule B, Part 2 – Computation of investment income before allocation

| | | |
|---|-----|--|
| 8 Interest income from investment capital in Part 1, Section 1 | 8. | |
| 9 Interest income from bank accounts (if Schedule B, line 5 is zero, enter 0 here) | 9. | |
| 10 All other interest income from investment capital | 10. | |
| 11 Dividend income from investment capital | 11. | |
| 12 Net capital gain or loss from investment capital | 12. | |
| 13 Investment income other than interest, dividends, capital gains, or capital losses | 13. | |
| 14 Total investment income (add lines 8 through 13) | 14. | |
| 15 Interest deductions directly attributable to investment capital | 15. | |
| 16 Noninterest deductions directly attributable to investment capital ... | 16. | |
| 17 Interest deductions indirectly attributable to investment capital | 17. | |
| 18 Noninterest deductions indirectly attributable to investment capital | 18. | |
| 19 Total deductions (add lines 15 through 18) | 19. | |
| 20 Balance (subtract line 19 from line 14) | 20. | |
| 21 Apportioned New York NOLD | 21. | |
| 22 Investment income before allocation (subtract line 21 from line 20; enter here and on page 1, line 18) | 22. | |

Schedule C, Part 1 – Income from subsidiary capital

| | | |
|---|-----|--|
| 23 Interest from subsidiary capital (attach list) | 23. | |
| 24 Dividends from subsidiary capital (attach list) | 24. | |
| 25 Capital gains from subsidiary capital (attach list) | 25. | |
| 26 Total (add lines 23 through 25; enter here and on page 1, line 10) | 26. | |

Schedule C, Part 2 – Computation and allocation of subsidiary capital base

Include all corporations (except a DISC) in which you own more than 50% of the voting stock. Attach separate sheets if necessary, displaying this information formatted as below.

| | | | | | | |
|--|-------------------------------------|---------------------------|---|---|-----------------------------------|---|
| A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below) | | | | | | |
| Item | Name | | | | | EIN |
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| A Item | B % of voting stock owned | C Average value | D Liabilities directly or indirectly attributable to subsidiary 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 | | | | | | |
| B | | | | | | |
| C | | | | | | |
| Amounts from attached list | | | | | | |
| 27 Totals (add amounts in columns C and D) ... | 27. | | | | | |
| 28 Total net average value of subsidiary capital (add amounts in column E; enter here and on page 2, line 33) | 28. | | | | | |
| 29 Subsidiary capital base before deduction (add column G amounts) | 29. | | | | | |
| 30 Value of subsidiary capital included in column G of subsidiaries taxable under Tax Law Article 32; Article 33; or Article 9, section 186 | 30. | | | | | |
| 31 Subsidiary capital base (subtract line 30 from line 29) | 31. | | | | | |

Schedule E – Computation of adjusted minimum tax

| | | | | |
|---|--|----|--|--|
| 1 | ENI 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. | | |

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 EIN of the parent corporation:

| | |
|---------------------------|-----|
| Parent corporation's name | EIN |
|---------------------------|-----|

Corporations organized outside New York State complete the following for capital stock issued and outstanding:

| | | | |
|----------------------|-------------|-------------------------|-------------|
| Number of par shares | Value \$ | Number of no-par shares | Value \$ |
|----------------------|-------------|-------------------------|-------------|

Amended return information

If filing an amended return, mark an **X** in the box for any items that apply and attach documentation.

Final federal determination If marked, enter date of determination: _____

Net operating loss (NOL) carryback..... Capital loss carryback.....

Federal return filed Form 1139 Form 1120X

Net operating loss (NOL) information

| | |
|---|--|
| New York State NOL carryover total available for use this tax year from all prior tax years | |
| Federal NOL carryover total available for use this tax year from all prior tax years..... | |
| New York State NOL carryforward total for future tax years | |
| Federal NOL carryforward total for future tax years..... | |

| | | | |
|--|--|--------------------------------|--------------------------------|
| Third – party designee <i>(see instructions)</i> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Designee's name <i>(print)</i> | Designee's phone number () |
| | Designee's e-mail address | | PIN |

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

| | | |
|--------------------------|-------------------------------------|----------------|
| Authorized person | Signature of authorized person | Official title |
| | E-mail address of authorized person | Date |

| | | | |
|--|--|--------------------|------------------------|
| Paid preparer use only <i>(see instr.)</i> | Firm's name <i>(or yours if self-employed)</i> | Firm's EIN | Preparer's PTIN or SSN |
| | Signature of individual preparing this return | Address | City State ZIP code |
| | E-mail address of individual preparing this return | Preparer's NYTPRIN | Date |

See instructions for where to file.