



CT-3-S-ATT

Staple forms here
New York State Department of Taxation and Finance

Attachment to Form CT-3-S

Legal name of corporation	Employer identification number
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Attach to Form CT-3-S, New York S Corporation Franchise Tax Return.

Schedule A – Business allocation percentage (see instructions)

Part 1 – Computation of business allocation percentage (see instructions)

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 property (see instructions)

	A. New York State	B. Everywhere
1 Real estate owned	1.	
2 Real estate rented (attach list)	2.	
3 Inventories owned	3.	
4 Tangible personal property owned	4.	
5 Tangible personal property rented	5.	
6 Total (add lines 1 through 5)	6.	
7 New York State property factor (divide line 6, column A, by line 6, column B)	7.	%

Receipts in the regular course of business (see instr.)

8 Sales of New York State tangible personal property	8.	
9 All sales of tangible personal property	9.	
10 Services performed	10.	
11 Rentals of property	11.	
12 Royalties	12.	
13 Other business receipts	13.	
14 Total (add lines 8 through 13)	14.	
15 New York State business receipts factor (divide line 14, column A, by line 14, column B; see instructions)	15.	%

Payroll (see instructions)

16 Total wages and other compensation of employees except general executive officers	16.	
17 New York State payroll factor (divide line 16, column A, by line 16, column B)	17.	%
18 Business allocation percentage (see instructions)	18.	%

Part 2 – Computation of business allocation percentage for aviation corporations (see instructions)

	A. New York State	B. Everywhere
19 Revenue aircraft arrivals and departures	19.	
20 Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A)	20.	.60
21 Adjusted NYS revenue aircraft arrivals and departures (in column A, multiply line 19 by line 20)	21.	
22 New York percentage (divide line 21, column A, by line 19, column B)	22.	%
23 Revenue tons handled	23.	
24 Adjustment per Tax Law section 210.3(a)(7)(A)	24.	.60
25 Adjusted NYS revenue tons handled (in column A, multiply line 23 by line 24)	25.	
26 New York percentage (divide line 25, column A, by line 23, column B)	26.	%
27 Originating revenue	27.	
28 Adjustment per Tax Law section 210.3(a)(7)(A)	28.	.60
29 Adjusted NYS originating revenue (in column A, multiply line 27 by line 28)	29.	
30 New York percentage (divide line 29, column A, by line 27, column B)	30.	%
31 Total (add lines 22, 26, and 30)	31.	%
32 Business allocation percentage (divide line 31 by three)	32.	%

Part 3 – Computation of business allocation percentage for trucking and railroad corporations (see instructions)

	A. New York State	B. Everywhere	
33 Revenue miles (see instructions)	● 33.	●	
34 Business allocation percentage (divide line 33, column A, by line 33, column B)	● 34.		%

Schedule B – Computation of investment allocation percentage (see instructions)

Section 1 – Corporate and governmental debt instruments (see instructions)

A – Description of investment (identify each item; for each debt instrument, complete columns B through G on the corresponding lines below)

Item	Debt instrument description					
A						
B						
C						
A	B	C	D	E	F	G
Item	Maturity date (mm-dd-yy)	Average value	Liabilities directly or indirectly attributable to investment capital	Net average value (column C – column D)	Issuer's allocation %	Value allocated to New York State (column E × column F)
A						
B						
C						
Amounts from attached list						
Totals of Section 1						

Section 2 – Corporate stock, stock rights, stock warrants, and stock options (see instructions)

A – Description of investment (identify each investment here; for each investment, complete columns B through G on the corresponding lines below)

Item	Investment description					
A						
B						
C						
A	B	C	D	E	F	G
Item	Number of shares	Average value	Liabilities directly or indirectly attributable to investment capital	Net average value (column C – column D)	Issuer's allocation %	Value allocated to New York State (column E × column F)
A						
B						
C						
Amounts from attached list						
Totals of Section 2						

35 Total (add totals of Sections 1 and 2, columns C, D, E, and G)

● 35.	●	●	●	●	●	●
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36 Investment allocation percentage without cash (divide line 35, column G, by line 35, column E)

● 36.	%
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37 Cash (optional) **37.**

● 37.	●	●	●	●	●	●
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38 Investment capital (add lines 35 and 37, columns C, D, and E).

● 38.	●	●	●	●	●	●
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