



# CT-3-ATT

New York State Department of Taxation and Finance

## Schedules B, C, and D – Attachment to Form CT-3

### General Business Corporation Franchise Tax Return

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

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

#### 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<br>Average value  | D<br>Liabilities directly or indirectly attributable to investment capital | E<br>Net average value<br><i>(column C – column D)</i> | F<br>Issuer's allocation % | G<br>Value allocated to New York State<br><i>(column E × column F)</i> |
| A                          |                     |  |  |                            |  |
| B                          |                     |  |  |                            |  |
| Amounts from attached list |                     |  |  |                            |  |
|                            |                     |  |  |                            |  |
| Totals of Section 1        |                     |  |  |                            |  |
| <b>1</b>                   |                     |  |  |                            |  |

##### 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<br>Average value   | D<br>Liabilities directly or indirectly attributable to investment capital | E<br>Net average value<br><i>(column C – column D)</i> | F<br>Issuer's allocation % | G<br>Value allocated to New York State<br><i>(column E × column F)</i> |
| A  |  |  |  |                            |  |
| B  |  |  |  |                            |  |
| Amounts from attached list   |  |  |  |                            |  |
|  |  |  |  |                            |  |
| Totals of Section 2  |  |  |  |                            |  |
| <b>2</b>   |  |  |  |                            |  |
| Totals of Section 1 ( <i>from line 1</i> )   |  |  |  |                            |  |
| <b>3</b>   |  |  |  |                            |  |
| Totals ( <i>add lines 2 and 3 in columns C, D, E, and G</i> )  |  |  |  |                            |  |
| <b>4</b>   |  |  |  |                            |  |
| Investment allocation percentage without the addition of cash ( <i>divide line 4, column G, by line 4, column E</i> ). |  |  |  |                            |  |
| <b>5</b>   | Use to compute Form CT-3, lines 20, 37, and 67; and Form CT-38, line 7 ..... |  |  |                            | <b>5</b> %   |
| Cash ( <i>optional</i> )   |  |  |  |                            |  |
| <b>6</b>   |  |  |  |                            |  |
| Investment capital ( <i>add lines 4 and 6 in columns C, D, and E</i> ). Enter column E total on Form CT-3, line 35     |  |  |  |                            |  |
| <b>7</b>   |  |  |  |                            |  |

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**Schedule B, Part 2 — Computation of investment income before allocation** (see instructions)

|    |   |   |    |  |
|----|---|---|----|--|
| 8  | Interest income from investment capital in Part 1, Section 1 .....  | • | 8  |  |
| 9  | Interest income from bank accounts (if 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 net operating loss deduction (NOLD) .....  | • | 21 |  |
| 22 | Investment income before allocation (subtract line 21 from line 20; enter here and on Form CT-3, 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 (see instructions; attach list) ..... | • | 25 |  |
| 26 | Total (add lines 23 through 25; enter here and on Form CT-3, line 10) ..... | • | 26 |  |

**Schedule C, Part 2 — 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. 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<br>Item                         | B<br>% of<br>voting<br>stock<br>owned  | C<br>Average<br>value |    | D<br>Liabilities directly or<br>indirectly attributable to<br>subsidiary capital | E<br>Net average<br>value<br>(column C – column D) |  | F<br>Issuer's<br>allocation<br>% | G<br>Value allocated<br>to New York State<br>(column E × column F) |
| A                                 |  |                       |    |  |  |  |                                  |  |
| B                                 |  |                       |    |  |  |  |                                  |  |
| C                                 |  |                       |    |  |  |  |                                  |  |
| Amounts from<br>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 Form CT-3, line 33) .....                            | •                     | 28 |  |  |  |                                  |  |
| 29                                | Subsidiary capital base before deduction (add amounts in column G) .....   | •                     | 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; enter here and on Form CT-3, line 76) .....  | •                     | 31 |  |  |  |                                  |  |
| 32                                | Subsidiary capital base tax (multiply line 31 by .0009; enter here, on Form CT-3, line 77, and on Form CT-38, line 25) .....                   | •                     | 32 |  |  |  |                                  |  |



Qualified public utilities: use Schedule D, Part 1 to compute the adjustment for entire net income (ENI).  
 Transferees: use lines 40, 41, and 43 only to compute the adjustment for ENI.

**Schedule D, Part 1 — Adjustments for qualified public utilities and transferees**

| <b>Other additions</b>   |   |           |  |
|--|---|-----------|--|
| 33 Federal depreciation deduction for transition property <i>(see instructions)</i> .....  | • | <b>33</b> |  |
| 34 Federal loss on the sale of transition property <i>(see instructions)</i> .....         | • | <b>34</b> |  |
| 35 New York gain on the sale of transition property <i>(see instructions)</i> .....        | • | <b>35</b> |  |
| 36 Add lines 33, 34, and 35 <i>(enter here and include on Form CT-3, line 8)</i> .....     | • | <b>36</b> |  |
| <b>Other subtractions</b>  |   |           |  |
| 37 New York depreciation deduction for transition property <i>(see instructions)</i> ..... | • | <b>37</b> |  |
| 38 New York loss on the sale of transition property <i>(see instructions)</i> .....        | • | <b>38</b> |  |
| 39 Federal gain on the sale of transition property <i>(see instructions)</i> .....         | • | <b>39</b> |  |
| 40 Transition property basis adjustment carryover to gain transactions .....               | • | <b>40</b> |  |
| 41 Transition property basis adjustment carryover to loss transactions.....                | • | <b>41</b> |  |
| 42 New York regulatory asset deduction .....   | • | <b>42</b> |  |
| 43 Add lines 37 through 42 <i>(enter here and include on Form CT-3, line 15)</i> .....     | • | <b>43</b> |  |

Qualified power producers or qualified pipeline corporations: use Schedule D, Part 2 if you claim a depreciation deduction on transition property for federal income tax purposes.

**Schedule D, Part 2 — Adjustments for qualified power producers and qualified pipeline corporations**

| <b>Other additions</b>   |   |           |  |
|--|---|-----------|--|
| 44 Federal depreciation deduction for transition property <i>(see instructions; enter here and include on Form CT-3, line 8)</i> .....   | • | <b>44</b> |  |
| <b>Other subtractions</b>  |   |           |  |
| 45 New York depreciation deduction for transition property <i>(see instructions; enter here and include on Form CT-3, line 15)</i> ..... | • | <b>45</b> |  |

