New York State Department of Taxation and Finance

1990

CT-3-S-ATT Schedules A, B, C and D

Name	Employer identification number
	—

Attach to Form CT-3-S, *New York S Corporation Franchise Tax Return.*

Schedule A - Business Allocation Percentage

Complete Schedule A - Part I or Part II if the New York S Corporation has any of the following:

— Property, payroll or sales outside New York State, or

— Nonresident shareholders.

Schedule A, Part I — Computation of Business Allocation Percentage

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

Did you make an election to phase in the value of rented tangible personal property? *(see line 5 instructions)* • ☐ Yes • ☐ No

		A New York State	B Everywhere		
Average value of ***(see instructions):***					
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 from:					
8 Sales of tangible personal property shipped to points within New York State	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 receipts factor *(divide line 14, column A, by line 14, column B)*				15	• %
16 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 Total New York State factors *(add lines 7, 15 and 17)*				18	%
19 Business allocation percentage *(divide line 18 by three or by the number of factors).* Use to compute Form CT-3-S, line 20, and Form CT-3-S-ATT, Schedule B, line 40				19	• %

Schedule A, Part II — Computation of Business Allocation Percentage for Aviation Corporations

		A New York State	B Everywhere		
20 Revenue aircraft arrivals and departures	20				
21 New York percentage *(divide line 20, column A by column B)*				21	%
22 Revenue tons handled	22				
23 New York percentage *(divide line 22, column A by column B)*				23	%
24 Originating revenue	24				
25 New York percentage *(divide line 24, column A by column B)*				25	%
26 Total *(add lines 21, 23 and 25)*				26	%
27 New York allocation percentage *(divide line 26 by three; use to compute Form CT-3-S, line 20 and Form CT-3-S-ATT, Schedule B, line 40)*				27	• %

Schedule B - Computation and Allocation of Capital

Complete Schedule B if the New York S Corporation has any of the following:

- Subsidiary Capital, or
- Investment Capital, or
- Is incorporated in a State other than New York State, or
- Had a business allocation percentage of less than 100% on CT-3-S-ATT, Schedule A

(Enter whole dollars for lines 28 through 33.)		A. Beginning of Year	B. End of Year	C. Average Value
28 Total assets from federal return	28			
29 Real property and marketable securities included on line 28	29			
30 Subtract line 29 from line 28	30			
31 Real property and marketable securities at fair market value	31			
32 Adjusted total assets *(add lines 30 and 31)*	32			
33 Total liabilities	33			

34 Total capital *(subtract line 33, column C from line 32, column C)*	34	
35 Subsidiary capital *(from Schedule C, line 43)*	35	
36 Business and investment capital *(subtract line 35 from line 34)*	36	
37 Investment capital *(from Schedule D, line 52)*	37	
38 Business capital *(subtract line 37 from line 36)*	38	
39 Allocated investment capital *(multiply line 37 by* % *from Schedule D, line 50)*	39	
40 Allocated business capital *(multiply line 38 by* % *from Schedule A, line 19 or line 27)*	40	
41 Allocated subsidiary capital *(enter amount from Schedule C, line 44)*	41	
41a Issuer's allocation percentage or license fee allocation percentage *(add lines 39, 40 and 41 and divide the result by line 34)*	41a	%

Schedule C - Computation of Subsidiary Capital and Subsidiary Income

Complete Schedule C, Part I and Part II if the New York S Corporation has subsidiary capital.

Schedule C, Part I — Computation and Allocation of Subsidiary Capital

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 Subsidiary Capital	E Net Average Value (col. C — col. D)	F Issuer's Allocation %	G Value Allocated to New York State (col. E x col. F)
• List the name of each corporation (attach separate sheet if necessary)	Employer Identification Number						
Amounts from attached list							
42 Totals *(add amounts in columns C and D)*		42					
43 Total net average value of subsidiary capital *(add amounts in column E)*. Enter on Schedule B, line 35					43		
44 Allocated subsidiary capital *(add column G amounts; enter on Schedule B, line 41)*							44

Schedule C, Part II — Income Attributable to Subsidiary Capital

45 Interest from subsidiary capital *(attach list)*	45	
46 Dividends from subsidiary capital *(attach list)*	46	
47 Capital gains from subsidia y capital *(see instructions - attach list)*	47	
48 Total *(add lines 45, 46 and 47 - enter this amount on Form CT-3-S, line 9)*	48	

Schedule D - Computation of Investment Capital and Investment Income

Complete Schedule D, Part I and Part II if the New York S Corporation has investment capital.

Schedule D, Part I — Computation of Investment Capital and Investment Allocation Percentage *(see instructions)*

A Description of Investment (identify each stock and security; attach separate sheet if necessary)	B No. of Shares or Amount of Securities	C Average Value	D Liabilities Directly or Indirectly Attributable to Investment Capital	E Net Average Value (col. C — col. D)	F Issuer's Allocation %	G Value Allocated to New York State (col. E x col. F)
Amounts from attached list						
49 Total *(add amounts in each column)*	49					

50 Investment allocation percentage *(divide line 49G by line 49E)*. Use to complete Form CT-3-S, line 19 and CT-3-S-ATT, Schedule B, line 39 . 50 • %

51 Cash (optional) 51

52 Investment capital *(add lines 49E and 51; enter on CT-3-S-ATT, Schedule B, line 37)* 52

Schedule D, Part II — Computation of Investment Income for Allocation

53	Dividends from nonsubsidiary stock held for investment *(see instructions)*	53
54	Interest from nonsubsidiary securities held for investment *(include federal, state and municipal obligations). (Itemize on separate sheet and attach)*	54
55	Interest from subsidiary securities *(see instructions)*	55
56	Interest on bank accounts *(optional)*	56
57	Net capital gain or (loss) from sales and exchanges of securities constituting investment capital *(attach a copy of federal Schedule D)*	57
58	Add lines 53 through 57	58
59	Deductions directly and indirectly attributable to investment income or capital *(see instructions)*	59
60	Balance *(subtract line 59 from line 58)*	60
61	Apportioned New York net operating loss deduction	61
62	Investment income for allocation *(subtract line 61 from line 60; enter on Form CT-3-S, line 17)*	62