



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

Name	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

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

	A New York State	B Everywhere	
<b>Average value of (see instructions):</b>			
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 • %
<b>Receipts in the regular course of business from:</b>			
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	
<b>28</b> Total assets from federal return	<b>28</b>			
<b>29</b> Real property and marketable securities included on line 28	<b>29</b>			
<b>30</b> Subtract line 29 from line 28	<b>30</b>			
<b>31</b> Real property and marketable securities at fair market value	<b>31</b>			
<b>32</b> Adjusted total assets (add lines 30 and 31)	<b>32</b>			
<b>33</b> Total liabilities	<b>33</b>			
<b>34</b> Total capital (subtract line 33, column C from line 32, column C)				<b>34</b>
<b>35</b> Subsidiary capital (from Schedule C, line 43)				<b>35</b>
<b>36</b> Business and investment capital (subtract line 35 from line 34)				<b>36</b>
<b>37</b> Investment capital (from Schedule D, line 52, column E)				<b>37</b>
<b>38</b> Business capital (subtract line 37 from line 36)				<b>38</b>
<b>39</b> Allocated investment capital (multiply line 37 by <input type="text"/> % from Schedule D, line 50)				<b>39</b>
<b>40</b> Allocated business capital (multiply line 38 by <input type="text"/> % from Schedule A, line 19 or line 27)				<b>40</b>
<b>41</b> Allocated subsidiary capital (enter amount from Schedule C, line 44)				<b>41</b>
<b>41a</b> Issuer's allocation percentage or license fee allocation percentage (add lines 39, 40 and 41 and divide the result by line 34)			<b>41a</b> <input type="text"/> %	

**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							
<b>42</b> Totals (add amounts in columns C and D)		<b>42</b>					
<b>43</b> Total net average value of subsidiary capital (add amounts in column E). Enter on Schedule B, line 35					<b>43</b>		
<b>44</b> Allocated subsidiary capital (add column G amounts; enter on Schedule B, line 41)						<b>44</b>	

**Schedule C, Part II — Income Attributable to Subsidiary Capital**

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

