New York State Department of Taxation and Finance

1992

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

		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 line 40 and Form CT-3-S, line 20				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 line 40 and Form CT-3-S, line 20)*				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 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 line 44)*	35	•
36 Business and investment capital *(subtract line 35 from line 34)*	36	•
37 Investment capital *(from line 53, column E)*	37	•
38 Business capital *(subtract line 37 from line 36)*	38	•
39 Allocated investment capital *(multiply line 37 by* % *from line 51)*	39	•
40 Allocated business capital *(multiply line 38 by* % *from line 19 or line 27)*	40	•
41 Allocated subsidiary capital *(enter amount from line 45)*	41	•
42 Issuer's allocation percentage or license fee allocation percentage *(add lines 39, 40 and 41 and divide the result by line 34)*	42	%

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: • List the name of each corporation (attach separate sheet if necessary)	Employer Identification Number	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)
Amounts from attached list							
43 Totals *(add amounts in columns C and D)*		43	•	•			
44 Total net average value of subsidiary capital *(add amounts in column E; also enter on line 35)*					44	•	
45 Allocated subsidiary capital *(add column G amounts; also enter on line 41)*						45	•

Schedule C, Part II — Income Attributable to Subsidiary Capital

46 Interest from subsidiary capital *(attach list)*	46	•
47 Dividends from subsidiary capital *(attach list)*	47	•
48 Capital gains from subsidiary capital *(see instructions - attach list)*	48	•
49 Total *(add lines 46 through 48; also enter on Form CT-3-S, line 9)*	49	•

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						

50 Total *(add amounts in each column)*	50	•	•	•		•
51 Investment allocation percentage *(divide line 50G by line 50E)*. Use to complete line 39 and Form CT-3-S, line 19					51	• %
52 Cash (optional)	52			•		
53 Investment capital *(add lines 50 and 52, columns C, D and E; also enter column E total on line 37)*	53			•		

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

54 Dividends from nonsubsidiary stock held for investment *(see instructions)*	54	•
55 Interest from nonsubsidiary securities held for investment *(include federal, state and municipal obligations). (Itemize on separate sheet and attach)*	55	•
56 Interest from subsidiary securities *(see instructions)*	56	•
57 Interest on bank accounts *(optional)*	57	•
58 Net capital gain or (loss) from sales and exchanges of securities constituting investment capital *(attach a copy of federal Schedule D)*	58	•
59 Add lines 54 through 58	59	•
60 Deductions directly and indirectly attributable to investment income or capital *(see instructions)*	60	•
61 Balance *(subtract line 60 from line 59)*	61	•
62 Apportioned New York net operating loss deduction	62	•
63 Investment income for allocation *(subtract line 62 from line 61; enter on Form CT-3-S, line 17)*	63	•