



# CT-3-ATT

Staple forms here

New York State Department of Taxation and Finance

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

### General Business Corporation Franchise Tax Return

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

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

**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 .....	•	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 attributable to 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 Item	B % of voting stock owned	C Average value	D Liabilities directly or indirectly attributable to subsidiary capital	E Net average value (column C – column D)	F Issuer's allocation %	G Value allocated to New York State (column E × column F)	
A							
B							
C							
Amounts from 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>	

**This page was intentionally left blank.**