



# CT-3-ATT Schedules A, B, C, D and E 1988

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

Name	Employer identification number
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## Schedule A — Computation of Minimum Taxable Income Base and Tax

Business income for allocation from Form CT-3, line 20	1	•
Allocated business income (multiply line 1 by _____% from Schedule B, line 20)	2	•
Allocated investment income from Form CT-3, line 21	3	•
Total allocated income (add line 2 and line 3)	4	•
Optional depreciation adjustments (attach Form CT-324)	5	•
Minimum taxable income base (line 4 plus or minus line 5 — enter in the box on CT-3, line 44b)	6	•
Minimum taxable income base tax (multiply line 6 by 3.5% — enter on line 44b, Form CT-3)	7	•

## Schedule B, Part I — Computation of Business Allocation Percentage

Did you make an election last year 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 last year to phase in the value of rented tangible personal property?  Yes  No

	A New York State	B Everywhere	
Average value of (see instructions):			
Real estate owned	8a	•	
Real estate rented (attach list)	8b	•	
Inventories owned	8c	•	
Tangible personal property owned	8d	•	
Tangible personal property rented	8e	•	
Total (add lines 8a through 8e)	9	•	
New York State property factor (divide line 9, Column A, by line 9, Column B)	10	•	%

Receipts in the regular course of business from:			
Sales of tangible personal property shipped to points within New York State	11a	•	
All sales of tangible personal property	11b	•	
Services performed	11c	•	
Rentals of property	11d	•	
Royalties	11e	•	
Other business receipts	11f	•	
Total (add lines 11a through 11f)	12	•	
New York State receipts factor (divide line 12, Column A, by line 12, Column B)	13	•	%
Additional receipts factor (enter factor from line 13)	14	•	%
Wages and other compensation of employees except general executive officers	15	•	
New York State payroll factor (divide line 15, Column A, by line 15, Column B)	16	•	%
Total New York State factors (add lines 10, 13, 14 and 16)	17	•	%
Business allocation percentage (divide line 17 by four or by the number of factors). Use to compute Form CT-3, lines 22 and 39	18	•	%

## Schedule B, Part II — Computation of Business Allocation Percentage for Minimum Taxable Income Base

Total New York State factors (add lines 10, 13 and 16)	19	•
Business allocation percentage for minimum taxable income (divide line 19 by three or by the number of factors)	20	•

## Schedule C, Part I — Income Attributable to Subsidiary Capital

Interest from subsidiary capital (attach list)	21	•
Dividends from subsidiary capital (attach list)	22	•
Capital gains from subsidiary capital (see instructions — attach list)	23	•
Total (add lines 21, 22 and 23 — enter this amount on Form CT-3, line 11)	24	•

