CT-3-ATT

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

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

Schedule B – Computation of adjusted minimum tax and minimum tax credit

Use this schedule to compute:

- Minimum tax credit generated this year
- Minimum tax credit used this year
- Minimum tax credit carryover to future years

- **If your tax due this year is based on the minimum taxable income base, complete Part I to compute the minimum tax credit generated this year.**

- **If your tax in a prior year was based on the minimum taxable income base, and your tax due this year is based on the entire net income base, complete Part II to compute the minimum tax credit used this year and carried forward to future years.**

Schedule B, Part I — Computation of adjusted minimum tax *(see instructions, Form CT-3/4-I, for assistance)*

Computation of modified minimum tax

1	Entire net income from Form CT-3, line 17	**1**			
2	Depletion from Form CT-3, line 52	**2**			
3	Total *(add lines 1 and 2)*			**3**	
4	Investment income before allocation from Form CT-3, line 18			**4**	
5	Modified business income before allocation *(subtract line 4 from line 3 above)*			**5**	
6	Allocated modified business income *(multiply line 5 by _____ %* from Form CT-3, line 119, line 121 or line 161)			**6**	
7	Allocated investment income *(multiply line 4 by _____ % from line 31)*			**7**	
8	Total allocated modified minimum income *(add lines 6 and 7)*			**8**	
9	Optional depreciation adjustments from Form CT-3, line 23			**9**	
10	Modified minimum taxable income base *(add or subtract lines 8 and 9)*			**10**	●
11	Modified minimum tax *(multiply line 10 by the appropriate rate from the* Tax rates schedule *on page 4 of the instructions)*			**11**	

Computation of adjusted minimum tax

12	Minimum tax from Form CT-3, line 71			**12**	
13	Amount from Form CT-3, line 72, 73, or 74, whichever is largest *(enter here and on line 16)*			**13**	
14	Excess minimum tax *(subtract line 13 from line 12; if less than 0, enter "0")*			**14**	●
15	Modified minimum tax from line 11	**15**			
16	Amount from line 13	**16**			
17	Excess modified minimum tax *(subtract line 16 from line 15; if less than 0, enter "0")*			**17**	●
18	Adjusted minimum tax *(subtract line 17 from line 14; if less than 0, use parentheses)*			**18**	●

Schedule B, Part II — Computation of minimum tax credit used and carried forward

19	Minimum tax credit carried forward from prior periods *(see instructions)*	**19**	●
20	Tax on entire net income base from Form CT-3, line 72	**20**	
21	Next highest tax *(enter highest amount from Form CT-3, line 71, 73, or 74)*	**21**	
22	Tax on subsidiary capital from Form CT-3, line 77	**22**	
23	Add lines 21 and 22	**23**	
24	Limitation on credit to be used this period *(subtract line 23 from line 20)*	**24**	
25	Minimum tax credit used this period *(see instructions)*	**25**	●
26	Minimum tax credit carried forward *(subtract line 25 from line 19)*	**26**	●

(continued)

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Schedule C, Part I — Computation of investment capital and investment allocation percentage

Section I - Corporate and governmental debt instruments **A** Description of investment *(identify each debt instrument; attach separate sheet if necessary)*	**B** Maturity date	**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 × col. F)
Amounts from attached list						
27 Total of Section I *(enter here and on line 29)* **27**						

Section II - Corporate stock, stock rights, stock warrants and stock options **A** Description of investment *(identify each item; attach separate sheet if necessary)*	**B** Number of shares	**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 × col. F)
Amounts from attached list						
28 Total of Section II *(above)* **28**						
29 Total of Section I *(from line 27)* **29**						
30 Total *(add lines 28 and 29 in columns C, D, E and G)* **30**	●	●	●		●	
31 Investment allocation percentage *(divide line 30G by line 30E).* Use to compute line 7 and Form CT-3, lines 20, 37, and 67 .... **31** ● %						
32 Cash *(optional)* **32**			●			
33 Investment capital *(add lines 30 and 32 in columns C, D and E)* Enter column E total on Form CT-3, line 35 .... **33**			●			

Schedule C, Part II — Computation of investment income before allocation

34 Interest income from investment capital in Part I, Section I	**34**	●
35 Interest income from bank accounts	**35**	●
36 All other interest income from investment capital	**36**	●
37 Dividend income from investment capital	**37**	●
38 Net capital gain (or loss) from investment capital	**38**	●
39 Investment income other than interest, dividends, capital gains or capital losses	**39**	●
40 Total investment income *(add lines 34 through 39)*	**40**	●
41 **Interest** deductions **directly** attributable to investment capital *(see instructions)* ... **41** ●		
42 **Non-interest** deductions **directly** attributable to investment capital *(see instructions)* .. **42** ●		
43 **Interest** deductions **indirectly** attributable to investment capital *(see instructions)* .. **43** ●		
44 **Non-interest** deductions **indirectly** attributable to investment capital *(see instructions)* . **44** ●		
45 Total deductions *(add lines 41 through 44)*	**45**	
46 Balance *(subtract line 45 from line 40)*	**46**	●
47 Apportioned New York net operating loss deduction *(see instructions)*	**47**	●
48 Investment income before allocation *(subtract line 47 from line 46; enter here and on Form CT-3, line 18)*	**48**	●

Schedule D, Part I — Income attributable to subsidiary capital

49	Interest from subsidiary capital *(attach list)*	**49**	●
50	Dividends from subsidiary capital *(attach list)*	**50**	●
51	Capital gains from subsidiary capital *(see instructions; attach list)*	**51**	●
52	Total *(add lines 49 through 51; enter here and on Form CT-3, line 10)*	**52**	●

Schedule D, Part II — 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.

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 × col. F)
• List the name of each corporation *(attach separate sheet if necessary)*	Employer identification number						
Amounts from attached list							

53 Totals *(add amounts in columns C and D)* .... **53** ●		●	
54 Total net average value of subsidiary capital *(add amounts in column E; enter on CT-3, line 33)* ..... **54** ●			
55 Subsidiary capital base *(add amounts in column G; enter here and on Form CT-3, line 76)*		**55**	
56 Subsidiary capital base tax *(multiply line 55 by .0009; enter here and on Form CT-3, line 77)*		**56**	●