



# CT-3-ATT

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

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

Attach separate sheets if necessary, displaying this information formatted as below.

#### Section I — Corporate and governmental debt instruments

**A** — Description of investment (*identify each debt instrument here; for each debt instrument complete columns B through G on the corresponding lines below*)

Item	Debt instrument					
A						
B						
C						
A Item	B Maturity date (mm/dd/yy)	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value (column C – column D)	F Issuer's allocation %	G Value allocated to New York State (column E x column F)
A						
B						
C						
Amounts from attached list						
1 Totals of Section I		1.				

#### Section II— Corporate stock, stock rights, stock warrants, and stock options

**A** — Description of investment (*identify each investment here; for each investment complete columns B through G on the corresponding lines below*)

Item	Investment					
A						
B						
C						
A Item	B Number of shares	C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value (column C – column D)	F Issuer's allocation %	G Value allocated to New York State (column E x column F)
A						
B						
C						
Amounts from attached list						
2 Totals of Section II		2.				
3 Totals of Section I (from line 1)		3.				
4 Totals (add lines 2 and 3 in columns C, D, E, and G)		4.				
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)		6.				
7 Investment capital (add lines 4 and 6 in columns C, D, and E). Enter column E total on Form CT-3, line 35		7.				

**Schedule B, Part II — Computation of investment income before allocation** (see instructions)

8	Interest income from investment capital in Part I, Section I .....	•	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 I — 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 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. 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 x 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 Article 32, Article 33, or Article 9, section 186 of the Tax Law .....					
•	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 22) .....					
•	32.					

Qualified public utilities: use Schedule D, Part I, lines 33 through 43 to compute the adjustment for entire net income (ENI).  
 Transferees: use Schedule D, Part I, lines 40, 41, and 43 only to compute the adjustment for ENI.

**Schedule D, Part I — Adjustments for qualified public utilities and transferees**

<b>Other additions</b>		
33	Federal depreciation deduction for transition property <i>(see instructions)</i> .....	● 33.
34	Federal loss on the sale of transition property <i>(see instructions)</i> .....	● 34.
35	New York gain on the sale of transition property <i>(see instructions)</i> .....	● 35.
36	Add lines 33, 34, and 35 <i>(enter here and include on Form CT-3, line 8)</i> .....	● 36.
<b>Other subtractions</b>		
37	New York depreciation deduction for transition property <i>(see instructions)</i> .....	● 37.
38	New York loss on the sale of transition property <i>(see instructions)</i> .....	● 38.
39	Federal gain on the sale of transition property <i>(see instructions)</i> .....	● 39.
40	Transition property basis adjustment carryover to gain transactions .....	● 40.
41	Transition property basis adjustment carryover to loss transactions .....	● 41.
42	New York regulatory asset deduction .....	● 42.
43	Add lines 37 through 42 <i>(enter here and include on Form CT-3, line 15)</i> .....	● 43.

Qualified power producers or qualified pipeline corporations: use Schedule D, Part II if you claim a depreciation deduction on transition property for federal income tax purposes.

**Schedule D, Part II — 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> .....	● 44.
<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> .....	● 45.

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