



# CT-3-B

New York State Department of Taxation and Finance

## Tax-Exempt Domestic International Sales Corporation (DISC) Information Return

Staple forms here

All filers must enter tax period:

Amended return

Tax Law - Article 9-A

beginning  ending

|  |             |  |  |                                     |
|--|-------------|--|--|-------------------------------------|
| Employer identification number   | File number | Business telephone number<br>( )   | For office use only                              |                                     |
| Legal name of corporation  |             | Trade name/DBA   |  |                                     |
| Mailing name (if different from legal name above)<br>c/o                     |             | State or country of incorporation  | Date received (for Tax Department use only)      |                                     |
| Number and street or PO box  |             | Date of incorporation  |  |                                     |
| City   | State       | ZIP code   | Foreign corporations: date began business in NYS |                                     |
| NAICS business code number (from federal return)                             |             | If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, by fax, or by phone. See <i>Need help?</i> in the instructions. |  | Audit (for Tax Department use only) |
| Principal business activity  |             |  |  |                                     |
| Date authorized to do business in New York State (foreign corporations only) |             | If not authorized to do business in New York State, mark an X in the box:<br>(foreign corporations only) <input type="checkbox"/>  |  |                                     |

|   |                  |  |
|---|------------------|--|
| <b>A.</b> Pay amount shown on line E. Make payable to: <b>New York State Corporation Tax</b><br>Attach your payment here. Detach all check stubs. (See instructions for details.) | Payment enclosed |  |
| <b>B.</b> Maintenance fee for an authorized foreign corporation .....   | <b>B.</b>        |  |
| <b>C.</b> Interest on late payment (see instructions) .....   | <b>C.</b>        |  |
| <b>D.</b> Late filing and late payment penalties (see instructions) .....   | <b>D.</b>        |  |
| <b>E.</b> Balance due (add lines B, C, and D and enter here; enter the payment amount on line A above) .....  | <b>E.</b>        |  |

Information from Form CT-3, General Business Corporation Franchise Tax Return, Form CT-3-ATT, Schedules B, C, and D — Attachment to Form CT-3, and Form CT-3-B is used to complete Form CT-3-C. Therefore, the schedules (except Schedule E) and line numbers on this form correspond to those on Forms CT-3, CT-3-ATT, and CT-3/4-1, Instructions for Forms CT-4, CT-3, and CT-3-ATT. Stockholders filing as part of a combined group should see Form CT-3-B-1.

### Computation of entire net income (ENI)

|    |  |     |  |
|----|--|-----|--|
| 1  | Federal taxable income (FTI) before net operating loss (NOL) and special deductions.....                           | 1.  |  |
| 2  | Interest on federal, state, municipal, and other obligations not included on line 1 .....                          | 2.  |  |
| 3  | Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock.....                 | 3.  |  |
| 4a | Interest deductions directly attributable to subsidiary capital.....   | 4a. |  |
| 4b | Noninterest deductions directly attributable to subsidiary capital.....  | 4b. |  |
| 5a | Interest deductions indirectly attributable to subsidiary capital.....   | 5a. |  |
| 5b | Noninterest deductions indirectly attributable to subsidiary capital.....  | 5b. |  |
| 6  | New York State and other state and local taxes deducted on your federal return .....                               | 6.  |  |
| 7  | Federal depreciation from Form CT-399, if applicable.....  | 7.  |  |
| 8  | Other additions (attach list) .....  | 8.  |  |
| 9  | Add lines 1 through 8 .....  | 9.  |  |
| 10 | Income from subsidiary capital (from Schedule C, line 26, on page 5).....  | 10. |  |
| 11 | Fifty percent of dividends from nonsubsidiary corporations .....   | 11. |  |
| 12 | Foreign dividends gross-up not included on lines 10 and 11 .....   | 12. |  |
| 13 | New York net operating loss deduction (NOLD) (attach federal and NYS computations).....                            | 13. |  |
| 14 | Allowable New York depreciation from Form CT-399, if applicable.....   | 14. |  |
| 15 | Other subtractions (attach list) .....   | 15. |  |
| 16 | Total subtractions (add lines 10 through 15) .....   | 16. |  |
| 17 | ENI (subtract line 16 from line 9 above; show loss with a minus (-) sign; enter here and on page 2, line 42) ..... | 17. |  |
| 18 | Investment income before allocation (from Schedule B, line 22, on page 5, but not more than line 17 above) .....   | 18. |  |
| 19 | Business income before allocation (subtract line 18 from line 17) .....  | 19. |  |

Attach a complete copy of your federal return. See instructions.

| Computation of capital |  | A<br>Beginning of year | B<br>End of year | C<br>Average value |
|------------------------|--|------------------------|------------------|--------------------|
| 26                     | Total assets from federal return .....                                   | 26.                    |                  |                    |
| 27                     | Real property and marketable securities included on line 26 .....        | 27.                    |                  |                    |
| 28                     | Subtract line 27 from line 26.....                                       | 28.                    |                  |                    |
| 29                     | Real property and marketable securities at fair market value .....       | 29.                    |                  |                    |
| 30                     | Adjusted total assets (add lines 28 and 29) .....                        | 30.                    |                  |                    |
| 31                     | Total liabilities .....  | 31.                    |                  |                    |
| 32                     | Total capital (subtract line 31, column C, from line 30, column C) ..... |                        | 32.              |                    |
| 33                     | Subsidiary capital (from Schedule C, line 28, on page 5) .....           |                        | 33.              |                    |
| 34                     | Business and investment capital (subtract line 33 from line 32) .....    |                        | 34.              |                    |
| 35                     | Investment capital (from Schedule B, line 7, column E on page 4) .....   |                        | 35.              |                    |
| 36                     | Business capital (subtract line 35 from line 34) .....                   |                        | 36.              |                    |

**Computation of minimum taxable income (MTI)**

|                             |  |     |  |  |
|-----------------------------|--|-----|--|--|
| 42                          | ENI from page 1, line 17 .....   | 42. |  |  |
| <b>Adjustments</b>          |  |     |  |  |
| 43                          | Depreciation of tangible property placed in service after 1986 .....   | 43. |  |  |
| 44                          | Amortization of mining exploration and development costs paid or incurred after 1986 .....                   | 44. |  |  |
| 45                          | Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only) ..... | 45. |  |  |
| 46                          | Basis adjustments in determining gain or loss from sale or exchange of property .....                        | 46. |  |  |
| 47                          | Long-term contracts entered into after February 28, 1986.....  | 47. |  |  |
| 48                          | Installment sales of certain property .....  | 48. |  |  |
| 49                          | Merchant marine capital construction funds.....  | 49. |  |  |
| 50                          | Passive activity loss (closely held and personal service corporations only) .....                            | 50. |  |  |
| 51                          | Add lines 42 through 50 .....  | 51. |  |  |
| <b>Tax preference items</b> |  |     |  |  |
| 52                          | Depletion .....  | 52. |  |  |
| 53                          | Appreciated property charitable deduction.....   | 53. |  |  |
| 54                          | Intangible drilling costs .....  | 54. |  |  |
| 55                          | Add lines 51 through 54 .....  | 55. |  |  |
| 56                          | New York NOLD from page 1, line 13.....  | 56. |  |  |
| 57                          | Add lines 55 and 56.....   | 57. |  |  |
| 58                          | Alternative net operating loss deduction (ANOLD).....  | 58. |  |  |
| 59                          | MTI (subtract line 58 from line 57) .....  | 59. |  |  |
| 60                          | Investment income before apportioned NOLD (add page 1, line 18 and page 5, line 21) .....                    | 60. |  |  |
| 61                          | Investment income not included in ENI but included in MTI.....   | 61. |  |  |
| 62                          | Investment income before apportioned ANOLD (add lines 60 and 61) .....                                       | 62. |  |  |
| 63                          | Apportioned New York ANOLD .....   | 63. |  |  |
| 64                          | Alternative investment income before allocation (subtract line 63 from line 62) .....                        | 64. |  |  |
| 65                          | Alternative business income before allocation (subtract line 64 from line 59) .....                          | 65. |  |  |

(continued)

**Schedule A, Part 3 — Computation of business allocation**

|   |  | <b>A</b>       |  | <b>B</b>   |  |
|---|--|----------------|--|------------|--|
|   |  | New York State |  | Everywhere |  |
| <b>Receipts in the regular course of business from:</b> |  |                |  |            |  |
| <b>129</b>  | Sales of tangible personal property allocated to New York State .... | <b>129.</b>    |  |            |  |
| <b>130</b>  | All sales of tangible personal property .....                        | <b>130.</b>    |  |            |  |
| <b>131</b>  | Services performed .....   | <b>131.</b>    |  |            |  |
| <b>132</b>  | Rentals of property .....  | <b>132.</b>    |  |            |  |
| <b>133</b>  | Royalties.....   | <b>133.</b>    |  |            |  |
| <b>134</b>  | Other business receipts.....   | <b>134.</b>    |  |            |  |
| <b>135</b>  | Total (add lines 129 through 134) .....                              | <b>135.</b>    |  |            |  |

**Schedule A, Part 4 — Computation of alternative business allocation for MTI base**

|   |  | <b>A</b>       |  | <b>B</b>   |  |
|---|--|----------------|--|------------|--|
|   |  | New York State |  | Everywhere |  |
| <b>Receipts in the regular course of business from:</b> |  |                |  |            |  |
| <b>149</b>  | Sales of tangible personal property allocated to New York State .... | <b>149.</b>    |  |            |  |
| <b>150</b>  | All sales of tangible personal property .....                        | <b>150.</b>    |  |            |  |
| <b>151</b>  | Services performed .....   | <b>151.</b>    |  |            |  |
| <b>152</b>  | Rentals of property .....  | <b>152.</b>    |  |            |  |
| <b>153</b>  | Royalties.....   | <b>153.</b>    |  |            |  |
| <b>154</b>  | Other business receipts.....   | <b>154.</b>    |  |            |  |
| <b>155</b>  | Total (add lines 149 through 154) .....                              | <b>155.</b>    |  |            |  |

(continued)

**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<br>Average value  | D<br>Liabilities directly or indirectly attributable to investment capital | E<br>Net average value<br>(column C – column D) | F<br>Issuer's allocation % | G<br>Value allocated to New York State<br>(column E x column F) |
| 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<br>Average value   | D<br>Liabilities directly or indirectly attributable to investment capital | E<br>Net average value<br>(column C – column D) | F<br>Issuer's allocation % | G<br>Value allocated to New York State<br>(column E x column F) |   |
| 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). .....  |  |   |                            | 5.  | % |
| 6.                         | Cash (optional)  |  |   |                            |   |   |
| 7.                         | Investment capital (add lines 4 and 6 in columns C, D, and E). Enter column E total on page 2, line 35 of this form. |  |   |                            |   |   |

|      |                                      |
|------|--------------------------------------|
| Name | Employer identification number (EIN) |
|------|--------------------------------------|

**Schedule B, Part 2 — Computation of investment income before allocation**

|   |     |  |
|---|-----|--|
| 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 NOLD .....  | 21. |  |
| 22 Investment income before allocation (subtract line 21 from line 20; enter here and on page 1, 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 (attach list) .....                | 25. |  |
| 26 Total (add lines 23 through 25; enter here and on page 1, line 10) ..... | 26. |  |

**Schedule C, Part 2 — Computation and allocation of subsidiary capital base**

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<br>Item   | B<br>% of voting<br>stock<br>owned | C<br>Average<br>value | D<br>Liabilities directly or indirectly<br>attributable to<br>subsidiary capital | E<br>Net average<br>value<br>(column C – column D) | F<br>Issuer's<br>allocation<br>% | G<br>Value allocated<br>to New York State<br>(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 page 2, line 33) .....   | 28.                                |                       |  |  |                                  |  |
| 29 Subsidiary capital base before deduction (add column G amounts) .....  | 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) .....  | 31.                                |                       |  |  |                                  |  |

**Schedule E — Computation of adjusted minimum tax**

|   |    |  |  |
|---|----|--|--|
| 1 ENI from page 1, line 17.....   | 1. |  |  |
| 2 Depletion from page 2, line 52.....   | 2. |  |  |
| 3 Total (add lines 1 and 2).....  | 3. |  |  |
| 4 Investment income before allocation from page 1, line 18.....                 | 4. |  |  |
| 5 Modified business income before allocation (subtract line 4 from line 3)..... | 5. |  |  |

**Location of corporation's books and records**

If more than 50% of the stock of this corporation is owned by another corporation, enter the name and EIN of the parent corporation:

|                           |     |
|---------------------------|-----|
| Parent corporation's name | EIN |
|---------------------------|-----|

Corporations organized outside New York State complete the following for capital stock issued and outstanding:

|                      |             |                         |             |
|----------------------|-------------|-------------------------|-------------|
| Number of par shares | Value<br>\$ | Number of no-par shares | Value<br>\$ |
|----------------------|-------------|-------------------------|-------------|

|                               |  |                                    |                                      |
|-------------------------------|--|------------------------------------|--------------------------------------|
| <b>Third – party designee</b> | Do you want to allow another person to discuss this return with the Tax Dept? (see instructions)    Yes <input type="checkbox"/> (complete the following)    No <input type="checkbox"/> |                                    |                                      |
|                               | Designee's name  | Designee's phone number<br>(     ) | Personal identification number (PIN) |

**Certification.** I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

|                                |   |   |  |
|--------------------------------|---|---|--|
| Signature of authorized person |   | Official title                          | Date                                   |
| Paid preparer use only         | Signature of individual preparing this return | Firm's name (or yours if self-employed) |  |
|                                | Address                                       | City                                    | State    ZIP code    ID number    Date |

See instructions for where to file.