



# 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

Legal name of corporation	Employer identification number (EIN)
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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							
Totals of Section 1							
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							
Totals of Section 2							
2.							
Totals of Section 1 (from line 1)							
3.							
Totals (add lines 2 and 3 in columns C, D, E, and G)							
4.							
Investment allocation percentage without the addition of cash (divide line 4, column G, by line 4, column E).					5.	%	
Cash (optional)							
6.							
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 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 (if line 5 is zero, enter 0 here).....	•	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 from 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> .....	●	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 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> .....	●	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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