



CT-3-B

New York State Department of Taxation and Finance

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

All filers must enter tax period:

Amended return

Tax Law - Article 9-A

beginning ending

Employer identification number	File number	Business telephone number ()	For office use only	
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) 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 you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		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: <input type="checkbox"/>		

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

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, *Consolidated Franchise Tax Return*. 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, *Instructions for Form CT-3-B*.

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 <input type="text"/> IRC section 199 deduction: <input type="text"/>	8	
9	Add lines 1 through 8.....	9	
10	Income from subsidiary capital (from Schedule C, line 26)	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 (S-11 or S-13) <input type="text"/>	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 line 42)	17	
18	Investment income before allocation (from Schedule B, line 22, 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.

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Computation of capital		A Beginning of year	B End of year	C 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)		33	
34	Business and investment capital (subtract line 33 from line 32)		34	
35	Investment capital (from Schedule B, line 7, column E)		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		
Adjustments				
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		
Tax preference items				
52	Depletion	52		
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

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

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

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

(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 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 × column F)
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 (column C – column D)	F Issuer's allocation %	G Value allocated to New York State (column E × column F)	
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						
5	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 page 2, line 35 of this form.					
7						



Legal name of corporation	Employer identification number (EIN)
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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 (if Schedule B, 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 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 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 (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 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 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
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Corporations organized outside New York State complete the following for capital stock issued and outstanding:

Number of par shares	Value \$	Number of no-par shares	Value \$
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Amended return information

If filing an amended return, mark an **X** in the box for any items that apply and attach documentation.

Final federal determination If marked, enter date of determination: _____

Net operating loss (NOL) carryback Capital loss carryback.....

Federal return filed Form 1139 Form 1120X

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years	
Federal NOL carryover total available for use this tax year from all prior tax years	
New York State NOL carryforward total for future tax years	
Federal NOL carryforward total for future tax years	

Third – party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i>	Designee's phone number ()
	Designee's e-mail address		PIN

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

Authorized person	Printed name of authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Telephone number ()	Date
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i>	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City State ZIP code
	E-mail address of individual preparing this return	Preparer's NYTPRIN	Date

See instructions for where to file.

