



## Attachment to Form CT-3-S

CT-3-S-ATT

Legal name of corporation

Employer identification number

Attach to Form CT-3-S, New York S Corporation Franchise Tax Return.

**Schedule A – Business allocation percentage** (see instructions)**Part 1 – Computation of business allocation percentage** (see instructions)

Did you make an election to use fair market value in your property factor? ..... Yes • ☐ No • ☐  
If this is your first tax year, are you making the election to use fair market value in your property factor? ..... Yes • ☐ No • ☐

**Average value of property** (see instructions)

		A New York State	B Everywhere
1 Real estate owned (see instructions)..... •	1		
2 Real estate rented (attach list; see instructions)..... •	2		
3 Inventories owned (see instructions)..... •	3		
4 Tangible personal property owned (see instructions) .. •	4		
5 Tangible personal property rented (see instructions) .. •	5		
6 Total (add lines 1 through 5)..... •	6		
7 New York State property factor (divide line 6, column A, by line 6, column B)..... •	7		%

**Receipts in the regular course of business**

8 Sales of New York State tangible personal property (see instr.) •	8		
9 All sales of tangible personal property (see instr.)..... •	9		
10 Services performed (see instructions)..... •	10		
11 Rentals of property (see instructions)..... •	11		
12 Royalties (see instructions)..... •	12		
13 Other business receipts (see instructions)..... •	13		
14 Total (add lines 8 through 13)..... •	14		
15 New York State business receipts factor (divide line 14, column A, by line 14, column B; see instructions)..... •	15		%

**Payroll**

16 Total wages and other compensation of employees except general executive officers (see instr.)..... •	16		
17 New York State payroll factor (divide line 16, column A, by line 16, column B)..... •	17		%
18 Business allocation percentage (see instructions)..... •	18		%

**Part 2 – Computation of business allocation percentage for aviation corporations** (see instructions)

		A New York State	B Everywhere
19 Revenue aircraft arrivals and departures (see instr.) •	19		
20 Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A) •	20	.60	
21 Adjusted NYS revenue aircraft arrivals and departures (in column A, multiply line 19 by line 20)..... •	21		
22 New York percentage (divide line 21, column A, by line 19, column B)..... •	22		%
23 Revenue tons handled (see instructions)..... •	23		
24 Adjustment per Tax Law section 210.3(a)(7)(A)..... •	24	.60	
25 Adjusted NYS revenue tons handled (in column A, multiply line 23 by line 24)..... •	25		
26 New York percentage (divide line 25, column A, by line 23, column B)..... •	26		%
27 Originating revenue (see instructions)..... •	27		
28 Adjustment per Tax Law section 210.3(a)(7)(A)..... •	28	.60	
29 Adjusted NYS originating revenue (in column A, multiply line 27 by line 28)..... •	29		
30 New York percentage (divide line 29, column A, by line 27, column B)..... •	30		%
31 Total (add lines 22, 26, and 30)..... •	31		%
32 Business allocation percentage (divide line 31 by three)..... •	32		%



**Part 3 – Computation of business allocation percentage for trucking and railroad corporations** (see instructions)

	<b>A - New York State</b>	<b>B - Everywhere</b>	
<b>33</b> Revenue miles .....	• <b>33</b>		
<b>34</b> Business allocation percentage (divide line 33, column A, by line 33, column B) .....	• <b>34</b>		<b>%</b>

**Schedule B – Computation of investment allocation percentage** (see instructions)**Section 1 – Corporate and governmental debt instruments** (see instructions)**A – Description of investment** (identify each item; for each debt instrument, complete columns B through G on the corresponding lines below; see instr.)

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

**Section 2 – Corporate stock, stock rights, stock warrants, and stock options** (see instructions)**A – Description of investment** (identify each investment here; for each investment, complete columns B through G on the corresponding lines below; see instr.)

Item	Investment description						
A							
B							
C							
A Item	B Number of shares	C Average value (see instructions)	D Liabilities directly or indirectly attributable to investment capital (see instr.)	E Net average value (column C – column D; see instructions)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E x column F)	
A							
B							
C							
Amounts from attached list							
Totals of Section 2							

**35** Total (add totals of Sections 1 and 2, columns C, D, E, and G)• **35****36** Investment allocation percentage without cash (divide line 35, column G, by line 35, column E) ..... • **36** **%****37** Cash (see instr.) • **37****38** Investment capital (add lines 35 and 37, columns C, D, and E).• **38**