



## New York State Department of Taxation and Finance Attachment to Form CT-3-S

## CT-3-S-ATT

Lega	I name of corporation			Employer	identification number	
Attac	ch to Form CT-3-S, New York S Corporation Fran	chis	se Tax Return.			
	edule A - Business allocation percentage (see					
	1 – Computation of business allocation percent					
	ou make an election to use fair market value in your p				Ye	es • No •
	s is your first tax year, are you making the election to u					
	, , , , , ,	_		1 -1		
Aver	age value of property (see instructions)		A New York St	ate	<b>B</b> Everywhere	
1	Real estate owned (see instructions)	1	·			
2	Real estate rented (attach list; see instructions)	2	<u> </u>			
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				
	New York State property factor (divide line 6, column A,	by lin	ne 6, column B)		·····• 7	%
	ipts in the regular course of business					
	Sales of New York State tangible personal property (see instr.)	8			.1	
	All sales of tangible personal property (see instr.)	9				
10	Services performed (see instructions)	10				
11	Rentals of property (see instructions)	11				
	Royalties (see instructions)	12				
	Other business receipts (see instructions)					
	Total (add lines 8 through 13)				<u> </u>	
	New York State business receipts factor (divide line 14,	, colu	ımn A, by line 14, colum	n B; see in	structions) • 15	%
Payr	Γ	Т			<b>S</b>	
16	Total wages and other compensation of employees					
	except general executive officers (see instr.)					
	New York State payroll factor (divide line 16, column A, k					%
	Business allocation percentage (see instructions)					%
Part	2 – Computation of business allocation percent	age				
		4.5	A New York St	ate	<b>B</b> Everywhere	
	Revenue aircraft arrivals and departures (see instr.)	19				
20	, , , , , , , , , , , , , , , , , , , ,	20		.60		
21	Adjusted NYS revenue aircraft arrivals and					
00	departures (in column A, multiply line 19 by line 20)		D)			0/
	New York percentage (divide line 21, column A, by line 19		umn В)	la	• 22	%
	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					
26	,		iumn P)		00	0/
	New York percentage (divide line 25, column A, by line 25		uiiii D)		● 26	<u> </u>
27	Originating revenue (see instructions)	27				
28	Adjustment per Tax Law section 210.3(a)(7)(A)	28		.60		
29	Adjusted NYS originating revenue	20				
20	(in column A, multiply line 27 by line 28)	-			20	0/
	New York percentage (divide line 29, column A, by line 27, Total (add lines 22, 26, and 20)					%
31	Total (add lines 22, 26, and 30)					%
32	Business allocation percentage (divide line 31 by three)				• 32	%

A — Description of investment (identify each item; for each debt instrument, complete columns B through G on the corresponding lines below; see instr.)  Debt instrument description  A B C D D E F Issuer's allocation % (see instructions)  A Waturity date (mm-dd-yy) (see instructions)  A Description of investment (identify each investment capital (see instr.)  A Description of investment (identify each investment here; for each investment, complete columns B through G on the corresponding lines below; see instr.)  Investment description  B C D E F G  Value allocated to New York State (column E × column F)  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.)  Investment description  B C D D E F G	Part	3 - Computat	tion of business allocat	ion percentage for tr	uck	ing and railroad corpo	orations (see	instructions)							
Schedule B – Computation of investment allocation percentage (divide line 33, column B)						A - New York State	B - E	verywhere							
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.)  The property of the column of the corresponding lines below; see instr.)  B — C — A B — C — Average value (see instructions)  A — Description  A A — A — Average value (see instructions)  A — Description  B — C — Average value (see instructions)  A — Description  B — C — Average value (see instructions)  A — Description  B — C — Average value (see instructions)  A — Description of investment capital (see instr.)  B — C — C — 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.)  Investment description  A — B — C — C — C — D — E — F — I — I — I — I — I — I — I — I — I	33	Revenue miles	s	• 33			•		7						
A Description of investment (identify each item; for each debt instrument, complete columns B through G on the corresponding lines below; see instr.)  A B C Average value (see instructions)  A Maturity date (mm-dd-yy)  A B C Average value (see instructions)  B C C B B C C B B B C C B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B C C B B B B B C C B B B B B C C B B B B B C C B B B B B B C C B B B B B B B B B B B B B B B B B B B B	34	Business alloc	cation percentage (divide lin	ne 33, column A, by line 33	3, colu	umn B)		34	%						
A Description of investment (identify each item; for each debt instrument, complete columns B through G on the corresponding lines below; see instr.)  Debt instrument description  A B C A B C Average value (see instructions)  A B B C Average value (see instructions)  A B B C C Average value (see instructions)  A B B C C Average value (see instructions)  A B B C C Average value (see instructions)  A B B C C Average value (see instructions)  A B B C C Average value (column C - column D; 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.)  Investment description  A B C C Average value (see instructions)  A B B C C Average value (see instructions)  A Winder C C Average value (see instructions)  A B C C Average value (see instructions)  A B C C C Average value (see instructions)  A Shares Section 1  A Section 1  A Section 2 Average value (see instructions)  A Section 3 Average value (see instructions)  A Section 4 Average value (see instructions)  A Section 5 Average value (see instructions)  A Section 6 Average value (see instructions)  A Section 7 Average value (see instructions)  A Section 6 Average value (see instructions)  A Section 7 Average value (see instructions)  A Section 8 Average value (see instructions)  A Section 9 Average value (see instructions)  A Section 1 Average value (see instructions)  A Section 3 Average value (see instructions)  A Section 4 Average value (see instructions)  A Section 6 Average value (see instructions)  A Section 7 Average value (see instructions)  A Section 8 Average value (see instructions)  A Section 9 Average value (see instructions)  A Section 1 Average value (see instructions)  A Section 3 Average value (see instructions)  A Section 4 Average value (see instructions)  A Section 5 Average value (see instructions)  A Section 6 Average value (see instructions)  A Section 7 Average value (see instructions)  A Section 8 Average value (see instructions)	Sch	edule B – Coi	mputation of investme	ent allocation percer	ntag	<b>Je</b> (see instructions)									
Debt instrument description   Debt instructions   Debt	Secti	Section 1 – Corporate and governmental debt instruments (see instructions)													
A B C Average value (see instructions)  A B C Average value (see instructions)  A B B C Average value (see instructions)  A B B C C Average value (see instructions)  A B B C C Average value (see instructions)  B B C C Average value (see instructions)  B B C C Average value (see instructions)  B C C C C C C C C C C C C C C C C C C	A – [	escription of inv	vestment (identify each item;	for each debt instrument, o	comp	lete columns B through G or	n the correspon	ding lines below; se	e instr.)						
B C C D Liabilities directly or indirectly attributable to investment capital (see instructions)  A B C C I Liabilities directly or indirectly attributable to investment capital (see instructions)  A A B C C I Liabilities directly or indirectly attributable to investment capital (see instructions)  A C C C C C C C C C C C C C C C C C C	Item	Debt instrument description													
A B C Average value (see instructions)  A D Liabilities directly or indirectly attributable to investment capital (see instr.)  A B B C Amounts from attached list  C A D Section 1  B C Average value (see instructions)  B C C A Description of investment (identify each investment here; for each investment, complete columns B through G on the corresponding lines below; see instructions)  A D D Section 2 - Corporate stock, stock rights, stock warrants, and stock options (see instructions)  A D D Section 2 - Corporate stock, stock rights, stock warrants, and stock options (see instructions)  A D D Section 2 - Corporate stock, stock rights, stock warrants, and stock options (see instructions)  A D D Section 2 - Corporate stock, stock rights, stock warrants, and stock options (see instructions)  A D D Section 2 - Corporate stock, stock rights, stock warrants, and stock options (see instructions)  A D D Section 2 - Section 2 - Section 3 - Section 4 - Section 4 - Section 4 - Section 5 - Section 6 - Section 6 - Section 7 - Section 7 - Section 8 - Section 9	Α														
A B (see instructions)  A A B (see instructions)  B (see instructions)  A B (see instructions)  A B (see instructions)  A B (see instructions)  B (see instructions)  A B (see	В														
Maturity date (mm-dd-yy) (see instructions) Liabilities directly or indirectly attributable to investment capital (see instructions)  A A B C A Description of investment (identify each investment here; for each investment, complete columns B through G on the corresponding lines below; see instructions)  A B B C A A B C Average value (see instructions)  B C A B B C Average value (see instructions)  A Description of investment (identify each investment here; for each investment, complete columns B through G on the corresponding lines below; see instructions  A Description of investment (identify each investment here; for each investment, complete columns B through G on the corresponding lines below; see instructions)  A D D D D D D D D D D D D D D D D D D	С														
Common C - column D;   Column Ex column F;   Column Ex column F;   Column Ex c	Α	В	С	D		E	F	F G							
Amounts from attached list  Cotals of Section 1  Anounts from attached list  Fotals of 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.)  Investment description  A B C D B F Issuer's  Average value (see instructions)  A Value allocated to New York State (column C - column D; see instructions)  A B C O Indirectly attributable to investment capital (see instr.)  A B C O Indirectly attributable to investment capital (see instr.)  A B C O Indirectly attributable to investment capital (see instr.)  A C O I O I O I O I O I O I O I O I O I O	Item	,		indirectly attributable to		(column C – column D;	allocation %	New York State							
Amounts from attached list  Cotals of Section 1  Anounts from attached list  Fotals of 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.)  Investment description  A B C D B F Issuer's  Average value (see instructions)  A Value allocated to New York State (column C - column D; see instructions)  A B C O Indirectly attributable to investment capital (see instr.)  A B C O Indirectly attributable to investment capital (see instr.)  A B C O Indirectly attributable to investment capital (see instr.)  A C O I O I O I O I O I O I O I O I O I O	Α														
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.)  Investment description  A B C D E F I Susuer's allocation% (see instructions)  A Warrage value (see instructions)  A Net average value (column C - column D; see instructions)  A D Section 2 See instructions  A Net average value (column C - column D; see instructions)  A Net average value (column E x column F)  A Net average value (column C - column D; see instructions)  A Net average value (column E x column F)  A Net average value (column C - column D; see instructions)  A New York State (column E x column F)  B C Namounts from attached list (column C - column D; see instructions)															
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.)  Investment description  A B C D E S Issuer's Allocation's Allocation's shares (see instructions)  A A B C D Liabilities directly or indirectly attributable to investment capital (see instr.)  A B C Net average value (column C - column D; see instructions)  A C S See instructions (see instr.)  A C S See instructions (see instr.)  A S S S S S S S S S S S S S S S S S S	С														
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.)  Investment description  A B C D E F Issuer's allocated to shares (see instructions)  A Value allocated to investment capital (see instr.)  A B C Indirectly attributable to investment capital (see instr.)  A B C Indirectly attributable to investment capital (see instr.)  A C Indirectly attributable to investment capital (see instr.)  B C Indirectly attributable to investment capital (see instr.)  B C Indirectly attributable to investment capital (see instr.)  B C Indirectly attributable to investment capital (see instr.)  B C Indirectly attributable to investment capital (see instr.)  B C Indirectly attributable to investment capital (see instr.)  B C Indirectly attributable to investment capital (see instr.)  B C Indirectly attributable to investment capital (see instr.)  B C Indirectly attributable to investment capital (see instr.)  B C Indirectly attributable to indirectly attributable to investment capital (see instr.)  B C Indirectly attributable to indirectly attributable to investment capital (see instr.)  B C Indirectly attributable to i	Amou	nts from attached list													
A - Description of investment (identify each investment here; for each investment, complete columns B through G on the corresponding lines below; see instr.)  Investment description  Investment description  B C D E F Issuer's allocation% (see instructions)  A Number of shares (see instructions)  A D E Net average value (column C - column D; see instructions)  A D E S Issuer's allocation% (see instr.)  A D S Issuer's allocation New York State (column E × column F)  A D S Issuer's allocation New York State (column E × column F)  A D S Issuer's allocation New York State (column E × column F)  A D S Issuer's allocation New York State (column E × column F)  A D S Issuer's allocation New York State (column E × column F)  A D S Issuer's allocation New York State (column E × column F)	Totals	of Section 1													
Investment description  Invest		<u> </u>		· · · · · · · · · · · · · · · · · · ·		- '									
A B C D Liabilities directly or indirectly attributable to investment capital (see instructions)  A B C D E I I I I I I I I I I I I I I I I I I	<b>A</b> – D	escription of inv	estment (identify each investm	nent here; for each investme	ent, co	omplete columns B through G	on the correspo	nding lines below; so	ee instr.)						
B C A B Number of shares  Average value (see instructions)  A B C Average value (see instructions)  A B C Average value (see instructions)  A B C B C A B C A A B A A B A A B A A B A B	Item			Investment d	escri	ption									
A B C Average value (see instructions)  A Value allocated to New York State (column C – column D; see instructions)  A S S Total (add totals of Sections 1 and 2, columns C, D, E, and G)	Α														
A B Number of shares (see instructions)  A Value allocated to nindirectly attributable to investment capital (see instructions)  A B Number of shares (see instructions)  A B Net average value (column C – column D; see instructions)  A B S S Total (add totals of Sections 1 and 2, columns C, D, E, and G)	В														
Number of shares  Average value (see instructions)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly or indirectly attributable to investment capital (see instr.)  A labilities directly attributable to investment capital (see instr.)  A labilities directly attributable to investment capital (see instr.)  A labilities directly attributable to investment capital (see instr.)  A labilities directly attributable to investment capital (see instr.)  A labilities directly attributable to investment capital (see instr.)  A labilities directly attributable to investment capital (see instr.)  A labilities directly attributable to investment capital (see instr.)  A labilities directly attributable to investment capital (see instr.)  A labilities directly attributable to investment capital (see instr.)  A labilities directly attributable to investment capital (see instr.)  A labilities directly attributable to investment capital (see instr.)  A labilities directly attributable to invesment capital (see instr.)  A labilities directly attributable to	С			T											
shares (see instructions) indirectly attributable to investment capital (see instr.) (column C – column D; see instructions)  A	Α	В	С	D		E	F	G							
B C Amounts from attached list Totals of Section 2 S Total (add totals of Sections 1 and 2, columns C, D, E, and G)  • 35	Item		· ·	indirectly attributable to		(column C – column D;	allocation%	New York State							
Amounts from attached list Fotals of Section 2  35 Total (add totals of Sections 1 and 2, columns C, D, E, and G)	Α														
Amounts from attached list  Fotals of Section 2  35 Total (add totals of Sections 1 and 2, columns C, D, E, and G)	В														
Totals of Section 2  B5 Total (add totals of Sections 1 and 2, columns C, D, E, and G)  B	С														
35 Total (add totals of Sections 1 and 2, columns C, D, E, and G)	Amou	nts from attached list													
• 35	Totals	of Section 2													
	<b>35</b> To	otal <i>(add to<u>tals o</u></i>	f Sections 1 and 2, columns C	C, D, E, and G)											
36 Investment allocation percentage without cash (divide line 35, column G, by line 35, column E)				•	•			•							
				ash (divide line 35, colum	n 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).	<b>38</b> In		al (add lines 35 and 37, column	s C, D, and E).											

