

# CT-3S

New York State Department of Taxation and Finance

## S Corporation Information Report

Article 9-A

For calendar year **1986**

or taxable period

beginning \_\_\_\_\_ •

ending \_\_\_\_\_ •

<b>Attach mailing label here</b> →		Employer identification number	File number	Official use only
If there have been any changes in your business' name, ID number, mailing or business address, telephone number or owner/officer information, please complete the enclosed Form DTF-95. If no form is enclosed, call 1-800-462-8100 (from out of state, (518) 438-1073).	Name of corporation			Date received
	Number and street			
	City or town, state and ZIP code			
Principal business activity	Trade name	Telephone number	Business group code no. (as on federal return)	Audit use only
State and date of incorporation	Authorized to do business in N.Y.S. <input type="checkbox"/> Yes <input type="checkbox"/> No	Date began business in N.Y.S.	No. of shareholders	

Does this corporation have an interest in real property located in New York State?

Yes •                       No •

Has the controlling interest in the corporation's stock changed during the period covered in this return?

Yes •                       No •

If both questions were answered "yes" attach a rider with complete details. *See instructions.*

**A COPY OF ALL PAGES OF YOUR FEDERAL RETURN, 1120S,  
MUST ACCOMPANY THIS REPORT.**

Schedule A	Make check payable to: <b>New York State Corporation Tax</b>	Payment
1. Recapture of excess corporate tax credits taken in prior non-electing years or when New York election was not in effect		\$
a. Recaptured investment tax and/or retail enterprise tax credit .....	1a \$	
b. Recaptured research and development tax credit .....	1b \$	
<b>Total recaptured tax credits</b> .....		1 \$
2. Maintenance fee for an authorized foreign corporation (\$200) .....		2
3. Total - See instructions .....		3
4. Prepayment .....		4
5. Balance - subtract line 4 from line 3 .....		5
6. Interest .....		6
7. Additional charges .....		7
8. Balance due - Total of lines 5, 6 and 7 .....		8 \$
9. Overpayment - subtract line 3 from line 4		9
a. Credit to next period .....		9a \$
b. Refund .....		9b \$

**Certification by an Elected Officer of the Corporation**

I hereby certify that this report, including any accompanying rider, is to the best of my knowledge and belief a true, correct and complete report.

Date	Signature of officer	Title
Date	Signature of individual or name of firm preparing this report	Preparer's address

**Schedule B – Shareholder Information**

Name and Address of Shareholder	Check Box If • Nonresident	Social Security Number	Stock Ownership		
			Number of Shares	Period Held	
				From	To
a	<input type="checkbox"/>				
b	<input type="checkbox"/>				
c	<input type="checkbox"/>				
d	<input type="checkbox"/>				

**Schedule C – Shareholders' Share of Income, Credits, Deductions, etc.**

Instead of entering shareholder's pro rata shares in Part I below you may attach a copy of federal Schedule K-1 for each shareholder. However, the **TOTAL** column must be completed for each applicable item below.

Part I – Shareholders' pro rata shares of:	a	b	c	d	Total
10. Ordinary income (loss) (from federal Form 1120S, page 1, line 24) ..					
11. Dividends qualifying for exclusion under I.R.C. Section 116 ..					
12. Net short-term capital gain (loss) (from federal Form 1120S, Schedule D, line 4; attach copy) .....					
13. Net long-term capital gain (loss) (from federal Form 1120S, Schedule D, line 7; attach copy) .....					
14. Net gain (loss) from involuntary conversions due to casualty or theft (attach copy of federal Form 4684) .....					
15. Other net gain (loss) under I.R.C. Section 1231 (attach copy of federal Form 4797) .....					
16. Other income (see instructions, attach schedule) .....					
17. Expense deduction for recovery property (I.R.C. Section 179) from federal Form 4562, Part I, Section A (must not be more than \$5,000) .....					
18. Other deductions (see instructions, attach schedule) .....					
19. Tax preference items for minimum tax:					
a. Accelerated depreciation on real property or 15-year real property .....					
b. Accelerated depreciation on leased personal property or leased recovery property other than 15-year real property ..					
c. Depletion (other than oil and gas) .....					
d. Intangible drilling costs .....					
e. Net investment income (loss) .....					
f. Other (attach schedule) .....					
20a. (1) Investment debts incurred before 12-17-69 .....					
(2) Investment debts incurred before 9-11-75 but after 12-16-69 .....					
(3) Investment debts incurred after 9-10-75 .....					
b. (1) Investment income included in line 10 .....					
(2) Investment expenses included in line 10 .....					
c. (1) Income from "net lease property" .....					
(2) Expenses from "net lease property" .....					
d. Net capital gain attributable to investment property .....					
21. Total foreign taxes paid .....					
22. Total dividend distributions paid from retained earnings (from federal Form 1120S, Schedule L, lines 23 and 24) .....					
23. Total property distributions (including cash) other than dividend distributions reported on line 22 above .....					
24. Other (attach schedule) .....					

Corporation's name	Employer Identification Number
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**Schedule C – (continued)**

**Part II – Shareholders' Share of Corporation's New York Tax Credits and Taxes on Early Dispositions**

	a	b	c	d	Total
25. Investment tax credit and /or retail enterprise tax credit <i>(attach Form CT-46)</i> .....					
26. Tax on early dispositions – investment tax credit and /or retail enterprise tax credit <i>(attach Form CT-46)</i> .....					
27. Additional mortgage recording tax credit <i>(attach Form CT-43)</i> .....					
28. Research and development tax credit <i>(attach Form CT-42)</i> .....					
29. Tax on early dispositions – research and development tax credit <i>(attach Form CT-42)</i> .....					

**Part III – Shareholders' Shares of Changes from Federal Items**

	a	b	c	d	Total
<b>Additions</b>					
30. Accelerated cost recovery system (ACRS) deduction <i>(from Form CT-399)</i> .....					
31. Other additions <i>(see instructions, attach schedule)</i> .....					
<b>Subtractions</b>					
32. New York depreciation <i>(from Form CT-399)</i> .....					
33. Other subtractions <i>(see instructions, attach schedule)</i> .....					
<b>Other Items</b>					
34. Additions to federal itemized deductions .....					
35. Subtractions from federal itemized deductions .....					
36. NY adjustments to federal tax preference items .....					

**Schedule D – BUSINESS ALLOCATION.** Complete this schedule if the corporation has nonresident shareholders and business activities outside New York State. Business income may be allocated even if your only place of business is located in the state. If property and wages are allocated outside New York, attach a rider indicating the nature, location and use of the property, and the number, location and duties of your out-of-state employees.

	Column A-New York	Column B-Everywhere
37. Average Value of:		
a. Real estate owned .....		
b. Real estate rented (attach rider) .....		
c. Inventories owned .....		
d. Other tangible personal property owned .....		
e. Total .....	\$	\$
f. Percentage in New York State (divide Column A by Column B) .....		%
38. Receipts, in the regular course of business, from:		
a. Sales of tangible personal property where shipments are made to points within N.Y. ....		
b. All sales of tangible personal property .....		
c. Services performed .....		
d. Rentals of property .....		
e. Royalties .....		
f. Other business receipts .....		
g. Total .....	\$	\$
h. Percentage in New York State (divide Column A by Column B) .....		%
39. Additional receipts factor: enter % from line 38h .....		%
40. Wages, salaries, and other compensation of employees, except general executive officers.	\$	\$
a. Percentage in New York State (divide Column A by Column B) .....		%
41. Total of New York State percentages shown at lines 37f, 38h, 39 and 40a .....		%
42. BUSINESS ALLOCATION PERCENTAGE (divide line 41 by 4 or by the number of percentages) .....		%

**Schedule E – INVESTMENT ALLOCATION PERCENTAGE.** Complete this schedule if the S corporation has both nonresident shareholders and investment income.

a Description of Investment Capital (List each stock and security: use rider if necessary)	b No. of Shares or Amount of Securities	c Average Fair Market Value	d Current Liabilities	e Net Average Fair Market Value	f Issuer's Allocation %	g Value Allocated to New York State (Col. e x Col. f)
		\$	\$	\$	%	\$
43. Total (including items on rider) .....		\$	\$	\$		\$
44. Investment allocation percentage (divide line 43g by line 43e) .....					%	

Mail these forms to:  
**Processing Unit**  
**P.O. Box 1909**  
**Albany, New York 12201**