



CT-3-S

New York S Corporation Franchise Tax Return

Tax Law - Articles 9-A and 22

For calendar year 1990
or tax period:

beginning

ending

Employer identification number		File number		You must report changes to your name, EIN, address or owner/officer information on Form DTF-95. Also, if address on return is new, check box. <input type="checkbox"/>	For office use only	
Name					PLACE LABEL HERE	
Number and street		City or town	State		ZIP code	
Trade name			Business telephone number		Business group code number (from federal return)	
Principal business activity		State or country of incorporation		date	Foreign corporations: date began business in NYS	
Has the corporation revoked its election to be treated as a New York S corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No				Number of shareholders		
If Yes, give effective date						

A. Payment - pay amount shown on line 46 — Make check payable to: *New York State Corporation Tax* Payment enclosed

Computation of Entire Net Income Base	1	Federal taxable income before net operating loss and special deductions	1	•	
	2	Dividends and interest on federal, state, municipal and other obligations not included on line 1	2	•	
	3	Deductions directly attributable to subsidiary capital (attach list)	3	•	
	4	Deductions indirectly attributable to subsidiary capital (attach list)	4	•	
	5	New York State, other state and local taxes deducted on your federal return (see instructions)	5	•	
	6	ACRS deduction used in the computation of line 1 (attach Form CT-399)	6	•	
	7	Other additions (attach list — see instructions)	7	•	
	8	Add lines 1 through 7	8	•	
	9	Income from subsidiary capital (from Form CT-3-S-ATT, Schedule C, line 48)	9	•	
	10	50% of dividends from nonsubsidiary corporations (see instructions)	10	•	
	11	Foreign dividends gross-up not included on lines 9 and 10	11	•	
	12	New York net operating loss deduction (attach federal and NYS computations)	12	•	
	13	Allowable New York depreciation (attach Form CT-399)	13	•	
	14	Other subtractions (attach list — see instructions)	14	•	
15	Total subtractions (add lines 9 through 14)	15	•		
16	Entire net income (subtract line 15 from line 8)	16	•		
17	Investment income for allocation (from Form CT-3-S-ATT, Schedule D, line 62 but not more than line 16)	17	•		
18	Business income for allocation (subtract line 17 from line 16)	18	•		
19	Allocated investment income (multiply line 17 by <input type="text"/> % from Form CT-3-S-ATT, Schedule D, line 50)	19	•		
20	Allocated business income (multiply line 18 by <input type="text"/> % from Form CT-3-S-ATT, Schedule A, line 19 or line 27)	20	•		
21	Entire net income base (add lines 19 and 20)	21	•		
Tax Computation	22	Entire net income base multiplied by corporate tax rate (see instructions)	22	•	
	23	Entire net income base multiplied by Article 22 tax rate (see instructions)	23	•	
	24	Tax on entire net income base (subtract line 23 from line 22)	24	•	
	25	Fixed dollar minimum tax before Article 22 tax equivalent reduction (see instructions)	25	•	
		Gross payroll			
	26	Article 22 tax equivalent reduction (enter amount from line 23)	26	•	
	27	Fixed dollar minimum tax (subtract line 26 from line 25 - see instructions for limitation)	27	•	
	28	Tax (enter amount from line 24 or 27, whichever is larger)	28	•	
	29	Tax surcharge (see instructions)	29	•	
	30	Tax and tax surcharge (add lines 28 and 29)	30	•	
	31	Recapture of tax credits (see instructions)	31	•	
32	Total tax (add lines 30 and 31)	32	•		

All New York State S Corporations must attach Form CT-3-S-ATT, Schedule E, Shareholder Information.

33a	First installment of estimated tax for next tax period: If application for extension was filed, enter amount from Form CT-5.4, line 3	33a	
33b	If Form CT-5.4 was not filed and line 32 is over \$1,000, enter 25% of line 32	33b	
34	Add line 32 and line 33a or 33b	34	
35	Prepayments: First installment (date _____) 35		
36	Second installment (date _____) 36		
37	Third installment (date _____) 37		
38	Final installment (date _____) 38		
39	Payment with extension Form CT-5.4 (date _____) 39		
40	Credit from prior years 40		
41	Total prepayments (add lines 35 through 40) 41		
42	Balance (if line 41 is less than line 34, subtract line 41 from line 34; if line 41 is larger, enter "0") 42		
43	Interest on late payment (compute on line 32 or line 42, whichever is less) 43		
44	Late filing and late payment penalties (compute on line 32 or line 42, whichever is less) 44		
45	Penalty for underpayment of estimated tax — Form CT-222 attached <input type="checkbox"/> (if none, enter "0") 45		
46	Balance due (add lines 42, 43, 44 and 45 — enter payment on line A) 46		
47	Overpayment (if line 34 is less than line 41, see instructions) 47		
48	Amount of overpayment to be credited to next period 48		
49	Balance of overpayment to be refunded (subtract line 48 from line 47) 49		
50	Does this corporation have an interest in real property located in New York State? 50	<input type="checkbox"/> Yes	<input type="checkbox"/> No
51	Has controlling interest in this corporation's stock changed at any time during the last 3 years? If you answered Yes to both questions 50 and 51, attach an explanation (see instructions). 51	<input type="checkbox"/> Yes	<input type="checkbox"/> No
52	Are you claiming small business taxpayer status for lower entire net income tax rates? 52	<input type="checkbox"/> Yes	<input type="checkbox"/> No
53	If Yes, enter total capital contributions (see instructions) 53		

Check boxes for any tax credits claimed by the New York S corporation that flow through to its shareholders. See instructions for CT-3-S-ATT, Schedule E, Part IV.

Tax credits: Check forms filed and attach forms CT-42 CT-43 CT-45 CT-46 CT-46.1 DTF-601 DTF-602 DTF-603

Federal return filed: 1120 1120-A 1120S Consolidated basis Other **Attach a complete copy of your federal return**

Interest deducted in computing federal taxable income _____

If the IRS has completed an audit of any of your returns within the last five years, list years: _____

If a member of an affiliated federal group: primary corporation: Name EIN

If more than 50% owned by another corporation: parent corporation: Name EIN

Was the corporation involved in a corporate merger, consolidation or acquisition on or after April 19, 1989? .. Yes No

If you answered Yes, complete and attach Form CT-3, Schedule F.

If this return is for a termination year, check the appropriate box to indicate which method of accounting was used for the New York S short year (see instructions for Form CT-3-S).

- Normal accounting rules
- Daily pro rata allocation

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

Date	Signature of elected officer or authorized person	Official title
Date	Signature of individual or name of firm preparing this return	Preparer's address

Mail your return to: NYS Corporation Tax, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909