



CT-3-S-A/C

New York State Department of Taxation and Finance

Report by an S Corporation Included in a Combined Franchise Tax Return

Tax Law — Article 9-A

1997 calendar yr. filers, check box Other filers enter tax period:

beginning ending

Employer identification number, Mailing Name and Address, Trade name, Principal business activity, etc.

(See instructions, Form CT-3-S-A/C-I, for assistance in completing.)

1 Gross payroll Fixed dollar minimum tax

2 Corporations organized outside New York State, complete the following for capital stock issued and outstanding.

Composition of Prepayments

Member's prepayments to be credited and included in Form CT-3-S-A, New York S Corporation Combined Franchise Tax Return.

Table with columns: Description, Date Paid, Amount. Rows include Mandatory first installment, CT-400 installments, Payment with extension, Credit from prior years, Add amount column.

Shareholder Information — All New York S corporations must complete Part I, Part II and Part III. Only New York S corporations with tax credits or recaptures that flow through to their shareholders should complete Part IV.

Shareholder Information, Part I (attach separate sheet if necessary; check here if separate sheet is attached)

Enter total number of shareholders.

Table with columns: Name and Address of Shareholder, Check box if any shareholders are nonresidents, Social Security Number, Stock Ownership (Number of Shares, Period Held).

(continued)

**Shareholder Information, Part II — Shareholders' Shares of Income, Deductions, etc.** Instead of entering shareholders' pro rata shares below, you may attach a copy of federal Schedule K-1 for each shareholder. However, you must complete the **Total** column for each applicable item below.

	A	B	C	D	Total
8 Ordinary income (loss) from trade or business activities . . . .					
9 Net income (loss) from rental real estate activities . . . . .					
10 Net income (loss) from other rental activities . . . . .					
11 Portfolio income (loss) . . . . .					
12 Net gain (loss) under section 1231 (other than due to casualty or theft) . . . . .					
13 Other income (loss) (attach schedule) . . . . .					
14 Total income (loss) (add lines 8 through 13) . . . . .					
15 Charitable contributions . . . . .					
16 Section 179 expense deduction . . . . .					
17 Expenses related to portfolio income (loss) . . . . .					
18 Other deductions (attach schedule) . . . . .					
19 Total deductions (add lines 15 through 18) . . . . .					
20 Federal tax preference items for minimum tax . . . . .					
21 Interest expense on investment debts paid or accrued in 1997 . . . . .					
22 Total foreign taxes (check one) <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .					
23 Reduction in foreign taxes . . . . .					
24 Total property distributions (including cash other than dividend distributions reported on line 26) . . . . .					
25 Other items and amounts not included above that are required to be reported separately to shareholders for federal purposes (attach schedule) . . . . .					
26 Total dividend distributions paid from accumulated earnings and profits contained in other retained earnings . . . . .					

**Shareholder Information, Part III — Shareholders' Shares of Changes from Federal Items**

	A	B	C	D	Total
<b>Additions</b>					
27 New York franchise tax imposed under Article 9-A . . . . .					
28 Accelerated cost recovery system (ACRS) and modified accelerated cost recovery system (MACRS) deductions (from Form CT-399) . . . . .					
29 Other additions (see instructions, attach explanation) . . . . .					
<b>Subtractions</b>					
30 New York depreciation (from Form CT-399) . . . . .					
31 Other subtractions (see instructions, attach explanation) . . . . .					
<b>Other Items</b> (see instructions, attach explanation)					
32 Additions to federal itemized deductions . . . . .					
33 Subtractions from federal itemized deductions . . . . .					
34 New York adjustments to federal tax preference items . . . . .					

**Shareholder Information, Part IV — Shareholders' Shares of New York S Corporation's New York Tax Credits and Taxes on Early Dispositions**

	A	B	C	D	Total
35 Investment tax credit, retail enterprise tax credit, historic barns credit, and employment incentive credit (attach Form CT-46) .....					
36 Investment tax credit on research and development property at the optional rate (attach Form CT-46) .....					
37 Tax on early dispositions — investment tax credit, research and development tax credit and/or retail enterprise tax credit (attach Form CT-46 and/or CT-42) .....					
38 EDZ wage tax credit (attach Form DTF-601) .....					
39 ZEA wage tax credit (attach Form DTF-601.1) .....					
40 EDZ investment tax credit and EDZ employment incentive credit (attach Form DTF-603) .....					
41 EDZ capital tax credit (attach Form DTF-602) .....					
42 Tax on early dispositions — EDZ investment tax credit (attach Form DTF-603) .....					
43 Farmers' school tax credit (attach Form CT-47) Number of acres of qualified property .....					
<b>and</b>					
Amount of eligible school taxes paid.....					

**Certification.** Under penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct and complete.

Signature of elected officer or authorized person		Official title	Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)	ID number	Date
	Address	Signature of individual preparing this return	

Attach this report to the payer corporation's Form CT-3-S-A.

Mail your return to: **NYS CORPORATION TAX PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909**

## Need Help?

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and Canada**, call (518) 485-6800.

**Fax-on-Demand Forms Ordering System** - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

**Internet Access** - <http://www.tax.state.ny.us> Access our website for forms, publications, and information.

**Hotline for the Hearing and Speech Impaired** - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

**Mailing Address** - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

## Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 8, 9, 9-A, 13, 19, 27, 32, 33 and 33-A of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer corporate tax liabilities under the Tax Law, for certain tax refund offsets, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800.