



# 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

1998 calendar-yr. filers, check box   
Other filers enter tax period:

beginning	
ending	

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only	
<b>Mailing name and address</b>	Legal name of corporation		Trade name/DBA		
	Mailing name (if different from legal name) and address c/o		State of incorporation		
	Number and street or PO box		Date of incorporation		
	City	State	ZIP code	Foreign corporations: date began business in NYS	
If address above is new, check box (see instructions) <input type="checkbox"/>		If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95 (see instructions). If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.		Business telephone number ( )	
Business activity code number (from federal return; see instructions)		<input type="checkbox"/> NAICS <input type="checkbox"/> Other		Principal business activity	
Has the corporation revoked its election to be treated as a New York S corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, give effective date _____			Combined group payer corporation's name		
Combined group payer corporation's employer identification number					

You must complete Form CT-34-SH, *Shareholder Information Schedule*, and attach it to this form.

Total number of shareholders

1	Gross payroll	Fixed dollar minimum tax (only for the corporation filing this form; see instructions)
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2 Corporations organized outside New York State, complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no par shares	Value
	\$		\$

### 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*.

	Date Paid	Amount
3 Mandatory first installment		
4 CT-400 installments	(1)	
	(2)	
	(3)	
5 Payment with extension		
6 Credit from prior years (see instructions)	6	
7 Add amount column (enter here and include on Form CT-3-S-A, line 71)	7	

**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
<b>Paid Preparer Use Only</b>	Firm's name (or yours if self-employed)		ID number
	Address		Signature of individual preparing this return

Attach this form and Form CT-34-SH to the payer corporation's Form CT-3-S-A.

## Instructions

### Filing Requirements

Form CT-3-S-A/C is an individual certification that must be filed by each member of the New York State combined group except a foreign corporation that is not taxable in New York State.

Form CT-3-S-A/C is required to be filed annually and must be attached to the payer corporation's Form CT-3-S-A.

You must complete Form CT-34-SH, *Shareholder Information Schedule*, and attach it to this form.

### Reporting Period

If you are a calendar year filer, check the box in the upper right corner on the front of the form.

If you are a fiscal year filer, complete the beginning and ending tax period boxes in the upper right corner on the front of the form.

### Business Activity Code Number

Enter the business activity code number from your federal return. Please check the appropriate box for the type of code you are using. Check the box marked *NAICS* if you use the North American Industry Classification System. If you have entered a Principal Industrial Activity (PIA) or Standard Industrial Classification (SIC) code, check the box marked *Other*.

### Fixed Dollar Minimum Tax

**Line 1** — Each corporation (except the payer corporation or a foreign corporation that is not taxable in New York State) must compute its own fixed dollar minimum tax on this form. Enter your gross payroll in the box.

**Do not remit the tax with this form.** Enter the fixed dollar minimum tax on line 1 of this form and also include it on Form CT-3-S-A, line 50a or line 50b, whichever is applicable.

For tax years beginning before July 1, 1998, the fixed dollar minimum tax is computed as follows:

<b>For a corporation with a gross payroll of:</b>	<b>The fixed dollar minimum tax is:</b>
\$6,250,000 or more .....	\$1,500
More than \$1,000,000 but less than \$6,250,000 .....	\$425
\$1,000,000 or less.....	\$325

For tax years beginning after June 30, 1998, and before July 1, 1999, the fixed dollar minimum tax is computed on gross payroll as follows:

<b>Gross payroll:</b>	<b>The fixed dollar minimum tax is:</b>
\$6,250,000 or more .....	\$1,500
More than \$1,000,000 but less than \$6,250,000 .....	\$425
More than \$250,000 but not more than \$1,000,000 .....	\$325
\$250,000 or less .....	\$100

#### Short periods - Fixed dollar minimum tax

Annualize the gross payroll for tax periods of less than 12 months by dividing the amount of gross payroll by the number of months in the short period and multiplying the result by 12.

The fixed dollar minimum tax may be reduced for short periods:

<b>Period</b>	<b>Reduction</b>
– A period of not more than 6 months.....	50%
– A period of more than 6 months but not more than 9 months .....	25%
– A period over 9 months.....	None

See Form CT-3-S-A-I, *Instructions for Forms CT-3-S-A, CT-3-S-A/ATT and CT-3-S-A/B*, line 40 instructions for computation of fixed dollar minimum tax.

### Composition of Prepayments

Complete this schedule only if the corporation filing this Form CT-3-S-A/C made separate payments or has separate credits.

**Line 6** — Include franchise tax payments credited from prior years.

**Line 7** — The total will be carried to Form CT-3-S-A, line 71.

### 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 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

### Need Help?

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), 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 outside 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. (eastern time), 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.