



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

1999 calendar-yr. filers, check box
Other filers enter tax period:

beginning	
ending	

Tax Law — Article 9-A

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only	
Mailing name and address	Legal name of corporation	Trade name/DBA			Date received
	Mailing name (if different from legal name) and address c/o		State of incorporation		Audit use
	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 ()	
NAICS business code number (see instructions)		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, 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	3	
4 CT-400 installments	4 (1)	
	(2)	
	(3)	
5 Payment with extension	5	
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
Paid preparer use only	Firm's name (or yours if self-employed)	ID number	Date
	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.

NAICS business code number

Enter the six-digit NAICS business activity code number from your federal return.

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.

Fixed dollar minimum tax for New York S corporations applies to both:

- New York S corporations that do not qualify as a small business taxpayer; and
- New York S corporations that do qualify as a small business taxpayer.

For a New York S corporation with a gross payroll of:	Tax amounts for tax years beginning after June 30, 1998, and before July 1, 1999	Tax amounts for tax years beginning after June 30, 1999
\$250,000 or less	100*	100*
\$500,000 or less but more than \$250,000		225*
\$1,000,000 or less but more than \$500,000		325
\$1,000,000 or less but more than \$250,000	325	
Less than \$6,250,000 but more than \$1,000,000	425	425
\$6,250,000 or more	\$1,500	\$1,500

* Foreign authorized corporations: If your tax is less than \$300, you must increase your payment accordingly to satisfy the \$300 maintenance fee requirement.

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:

Period	Reduction
– 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 the 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 uses 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 subject you to civil or criminal penalties, or both, under the Tax Law.

This information is 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, call the New York State Business Tax Information Center:

1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week.

1 800 748-3676



Internet access: <http://www.tax.state.ny.us>



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (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 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
TAXPAYER CORRESPONDENCE
W A HARRIMAN CAMPUS
ALBANY NY 12227