



CT-3-S

Final return (see instructions)

New York State Department of Taxation and Finance

New York S Corporation Franchise Tax Return

Tax Law - Articles 9-A and 22

2000 calendar-yr. filers, check box: Other filers enter tax period:

beginning ending

Employer identification number, File number, Check box if overpayment claimed, Legal name of corporation, Trade name/DBA, Mailing name and address, State or country of incorporation, Date of incorporation, Foreign corporations; date began business in NYS, Business telephone number, NAICS business code number, Principal business activity, If you have any subsidiaries incorporated outside New York State, check box, Has the corporation revoked its election to be treated as a New York S corporation?, Number of shareholders

A. Payment - pay amount shown on line 50. Make check payable to: New York State Corporation Tax Payment enclosed

Table with 3 columns: Description, Line number, Amount. Rows include: 1 Federal taxable income before net operating loss and special deductions, 2 Interest income on federal, state, municipal, and other obligations not included on line 1, 3a Interest deductions directly attributable to subsidiary capital, 3b Non-interest deductions directly attributable to subsidiary capital, 4a Interest deductions indirectly attributable to subsidiary capital, 4b Non-interest deductions indirectly attributable to subsidiary capital, 5 New York State and other state and local taxes deducted on your federal return, 6 ACRS and MACRS deductions used in the computation of line 1, 7 Other additions, 8 Add lines 1 through 7, 9 Income from subsidiary capital, 10 50% of dividends from nonsubsidiary corporations, 11 Foreign dividends gross-up not included on lines 9 and 10, 12 New York net operating loss deduction, 13 Allowable New York depreciation, 14 Other subtractions, 15 Total subtractions, 16 Entire net income, 17 Investment income for allocation, 18 Business income for allocation, 19 Allocated investment income, 20 Allocated business income, 21 Entire net income base, 22 Entire net income base multiplied by corporate tax rate, 23 Entire net income base multiplied by Article 22 tax rate, 24 Tax on entire net income base, 25 Fixed dollar minimum tax before Article 22 tax equivalent reduction, 26 Article 22 tax equivalent reduction, 27 Fixed dollar minimum tax, 28 Tax, 29 Special additional mortgage recording tax credit, 30 Balance, 31 Tax due, 32 Recapture of tax credits, 33 Total tax

First installment of estimated tax for the next tax period:

34 Enter amount from line 33 on page 1	34	
35a If you filed a request for extension, enter amount from Form CT-5.4, line 2	35a	
35b If you did not file Form CT-5.4 and line 34 is over \$1,000, enter 25% (.25) of line 34	35b	
36 Add line 34 and line 35a or 35b	36	
Composition of prepayments:		
	Date paid	Amount
37 Mandatory first installment	37	
38 Second installment	38	
39 Third installment	39	
40 Fourth installment	40	
41 Payment with extension request from Form CT-5.4	41	
42 Credit from prior years	42	
43 Total prepayments (add lines 37 through 42)	43	
44 Balance (subtract line 43 from line 36; if line 43 is larger than line 36, enter "0")	44	
45 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0")	45	
46 Interest on late payment (see instructions)	46	
47 Late filing and late payment penalties (see instructions)	47	
48 Balance (add lines 44 through 47)	48	
49 Voluntary gifts/contributions: Return a Gift to Wildlife	00	
(see instructions) Breast Cancer Research & Education Fund	00	00
50 Balance due (if line 43 is less than the total of lines 36, 45, 46, 47, and 49, the difference is the amount due; enter payment on line A on page 1)	50	
51 Overpayment (if line 43 is more than the total of lines 36, 45, 46, 47, and 49, the difference is the amount overpaid)	51	
52 Amount of overpayment to be credited to next period	52	
53 Balance of overpayment to be refunded (subtract line 52 from line 51)	53	
54 If you claim a refund of unused special additional mortgage recording tax credit, enter the amount from Form CT-43, line 18 (see instructions)	54	
55 Are you claiming small business taxpayer status to lower the tax rate on the entire net income base (line 22)?	55	<input type="checkbox"/> Yes <input type="checkbox"/> No
56 If you answered Yes to question 55, enter total capital contributions (see worksheet instructions)	56	

Additional information — Check boxes for any tax credits claimed by the New York S corporation or its shareholders (see Form CT-34-SH instructions).

Tax credits – check forms filed and attach forms:

- CT-40 CT-41 • CT-43 • CT-44 • CT-46

DTF-601 DTF-601.1 DTF-602 DTF-603

DTF-605 DTF-621 DTF-622 DTF-623

Attach a copy of your pro forma federal Form 1120 and a copy of your actual federal Form 1120S filed (see instructions for line 1). If you filed a return other than federal Form 1120S, please indicate here: _____

Net operating loss carryback election

If line 16 is a loss (without regard to the deduction on line 12) check the appropriate box to indicate whether or not you elect to carryback the first \$10,000 of the loss.

Yes I elect to carryback the first \$10,000.

No I do not elect to carryback the first \$10,000.

If the first \$10,000 of the loss is not carried back, it is carried forward. Once made, this election is irrevocable for the loss year.

Check box and attach Form CT-60-QSSS to notify the department that a qualified subchapter S subsidiary (QSSS) is included in this return

Interest deducted in computing federal taxable income:

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

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 page 2 of the instructions for Form CT-3-S).

- Normal accounting rules Daily pro rata allocation

Issuer's allocation percentage

If you completed Form CT-3-S-ATT, enter percentage from Form CT-3-S-ATT, line 44. If you did not complete Form CT-3-S-ATT, enter "100" %

Article 27, section 1085 of the Tax Law provides for a \$500 penalty for failure to provide this information.

If you use a paid preparer, or for any other reason do not need New York State forms mailed to you next year, check box

Certification. I certify that this return 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
Firm's name (or yours if self-employed)	ID number	Date
Address	Signature of individual preparing this return	

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

Private delivery services: See page 3 in the instructions for this form.