

New York State Department of Taxation and Finance

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

2002 calendar-yr. filers, check box Other filers, enter tax period:

	d'and		Franch	ise Tax	Retu	rn		beginning	J
			Tax Law — Art					ending	
Emplo	oyer identification nu	umber		File numbe	r	Check box if overpayment claime	ed 🗌	For office u	ise only
	Legal name of co	rporation		Trade name/	DBA	1			
e o								Date receiv	<i>i</i> ed
Mailing name and address	Mailing name (if c	lifferent from legal name)	and address			State of incorporatio	on		
g n ddi	c/o							_	
ilin d a	Number and stree	et or PO box				Date of incorporation	ion		
Mai	City		State	ZIP code					
	City		Siale	ZIP code		Foreign corporations: business in NYS	: date beg	Audit use	
If oddro	ss above is new. If	vour name, ampleuer identifies	tion number, address, or owner/officer infor	rmation has abanged up	u Rusinasa tala	phone number		Addit use	
check b	pox mi	ust file Form DTF-95. If only yo	our address has changed, you may file Forn	m DTF-96. You can get		phone number			
NAIC		ese forms by fax, phone, or fro mber <i>(see instructions)</i>	m our Web site. See the Need help? sectio Principal business activity	on of the instructions.					
Has th	e corporation rev	oked its election to be	treated as a New York S corpo	oration?	Combined gro	up payer corporatio	on's nan	ne	
	Yes	No If)	es, give effective date		Ū				
Comb	ined group payer	corporation's employe	er identification number						
You r	nust comple	te Form CT-34-S	H, Shareholder Inform	nation Sched	ule, and att	ach it to this	form.		
lotal	number of sh	areholders							
G	ross payroll		Fixed dollar mini	mum tax (only	for the corpo	oration filing			
			this form; see instr						
	r of par shares	ganized outside	New York, complete the		capital stock		utstan Value	•	
Numbe	of par shares		e	I.	iumber of no-pars	silares		3	
		\$					\$		
		prepayments							
	oor'o proporte		ad and included in Farm	$\sim CTOCA$	low Vork C (Corneration Co	mhin	nd Eronahia	a Tay Daturn
vierni	per's prepayn	ients to be credit	ed and included in Forn	n CT-3-S-A, Λ	lew York S C	Corporation Co		ed Franchis Date paid	e Tax Return. Amount

3	Mandatory first installment	3.			
	Second installment from Form CT-400	4a.			
4b	Third installment from Form CT-400	4b.			
4c	Fourth installment from Form CT-400	4c.			
5	Payment with extension request	5.			
	Overpayment credited from prior years (see instructions)			6.	
7	Total prepayments (total 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				Date
preparer e only	Firm's name (or yours if self-employed)		ID number	Date
Paid p use	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. This form 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, New York S Corporation Shareholders' 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. Gross payroll is the total wages, salaries, and other personal services compensation of all employees, including general executive officers, wherever located. Include any wages included in the cost of goods sold, federal Form 1120-S, Schedule A, line 8.

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.

Compute the fixed dollar minimum tax from the chart below.

For a New York S corporation with gross payroll of:	Fixed dollar minimum tax equals:
\$250,000 or less	\$100*
More than \$250,000 but not more than \$500,000	\$225*
More than \$500,000 but not more than \$1,000,000	\$325
More than \$1,000,000 but less than \$6,250,000	\$425
\$6,250,000 or more	\$1,500

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

Short periods - Fixed dollar minimum tax and maintenance fee

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 and maintenance fee may be reduced for short periods:

Period

Period	Reduction
- not more than 6 months	50%
 more than 6 months but not more than 9 months 	
- more than 9 months	None

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 overpayments credited from prior vears.

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

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

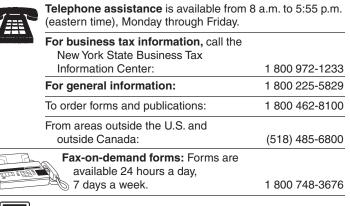
This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

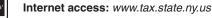
Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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 Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?







Hotline for the hearing and speech impaired: 1 800 634-2110 from 8 a.m. to 5:55 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 CONTACT CENTER W A HARRIMAN CAMPUS ALBANY NY 12227

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