



CT-3-S

Staple forms here | New York State Department of Taxation and Finance

New York S Corporation Franchise Tax Return

Tax Law – Articles 9-A and 22

All filers must enter tax period:

Final return Amended return

beginning ending

Employer identification number	File number	Business telephone number ()	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (from federal return)	If address above is new, mark an X in the box <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, by phone, or by fax. See the <i>Need help?</i> section below.		Audit (for Tax Department use only)
Principal business activity				
Has the corporation revoked its election to be treated as a New York S corporation? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, enter effective date:		Number of shareholders <input type="text"/>		

A. Pay amount shown on line 50. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs.	Payment enclosed
	A. <input type="text"/>

B. You must attach **both** a copy of your federal **pro forma 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, enter the form number here: _____

C. Attach Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*, and Form CT-3-S-ATT, *Schedules A, B, C, D, and E – Attachment to Form CT-3-S*, if required.

D. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an **X** in the box and attach Form CT-60-QSSS

E. Mark an **X** in the box **only if you need a tax packet** mailed to you next year (see instructions)

Need help?

- Internet access:** www.nystax.gov
(for information, forms, and publications)
- Fax-on-demand forms:** 1 800 748-3676
- Business Tax Information Center:** 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800
- Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Mail all pages of your return along with any required attachments to one of the following addresses:

- | | |
|--|--|
| With payment | Without payment |
| NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 22092
ALBANY NY 12201-2092 | NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 22096
ALBANY NY 12201-2096 |

If you are using a private delivery service, see the instructions for more information.

Computation of entire net income (ENI) base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions	•	1.		
2	Interest income on federal, state, municipal, and other obligations not included on line 1	•	2.		
3a	Interest deductions directly attributable to subsidiary capital (see instructions)	•	3a.		
3b	Noninterest deductions directly attributable to subsidiary capital (see instructions)	•	3b.		
4a	Interest deductions indirectly attributable to subsidiary capital (see instructions)	•	4a.		
4b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions)	•	4b.		
5	New York State and other state and local taxes deducted on your federal return (see instructions)	•	5.		
6	Federal depreciation from Form CT-399, if applicable (see instructions)	•	6.		
7	Other additions (attach list; see instructions)	•	7.		
8	Add lines 1 through 7	•	8.		
9	Income from subsidiary capital (from Form CT-3-S-ATT, line 51)	•	9.		
10	Fifty percent of dividends from nonsubsidiary corporations (see instructions)	•	10.		
11	Foreign dividends gross-up not included on lines 9 and 10	•	11.		
12	New York net operating loss deduction (NOLD) (attach federal and NYS computations)	•	12.		
13	Allowable New York depreciation from Form CT-399, if applicable (see instructions)	•	13.		
14	Other subtractions (attach list; see instructions)	•	14.		
15	Total subtractions (add lines 9 through 14)	•	15.		
16	ENI (subtract line 15 from line 8; show loss with a minus (-) sign)	•	16.		
17	Investment income for allocation (from Form CT-3-S-ATT, line 70, but not more than the amount on line 16)	•	17.		
18	Business income for allocation (subtract line 17 from line 16)	•	18.		
19	Allocated investment income (multiply line 17 by <input type="text" value=""/> % (from Form CT-3-S-ATT, line 53))	•	19.		
20	Allocated business income (multiply line 18 by <input type="text" value=""/> % (from Form CT-3-S-ATT, line 19, line 27, or line 29))	•	20.		
21	ENI base (add lines 19 and 20)	•	21.		

Computation of tax

22	Gross payroll	•	22.		
23	Total receipts	•	23.		
24	Average value of gross assets	•	24.		
25	Fixed dollar minimum tax (see instructions)	•	25.		
26	Recapture of tax credits (see instructions)	•	26.		
27	Total tax after recapture of tax credits (add lines 25 and 26)	•	27.		
28	Special additional mortgage recording tax credit (from Form CT-43)	•	28.		
29	Tax due after tax credits (subtract line 28 from line 27)	•	29.		
30					
31					
32					
33					

First installment of estimated tax for the next tax period:

34 Enter amount from line 29.....	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; otherwise enter 0	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 from Form CT-400	38.		
39 Third installment from Form CT-400	39.		
40 Fourth installment from Form CT-400	40.		
41 Payment with extension request from Form CT-5.4	41.		
42 Overpayment credited 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 (mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	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.		

Voluntary gifts/contributions (see instructions)

49a Return a Gift to Wildlife	49a.		00
49b Breast Cancer Research & Education Fund	49b.		00
49c Prostate Cancer Research, Detection, and Education Fund	49c.		00
49d World Trade Center Memorial Foundation Fund.....	49d.		00
50 Balance due (if line 43 is less than the total of lines 36, 45, 46, 47, and 49a through 49d, the difference is the amount due; enter payment here and on line A on the front page)	50.		
51 Overpayment (if line 43 is more than the total of lines 36, 45, 46, 47, and 49a through 49d, the difference is the amount overpaid)	51.		
52 Amount of overpayment to be credited to next period	52.		
53 Refund of overpayment (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 13 (see instructions)	54.		
55 Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period.....	55.		

Additional information — Mark an **X** in the boxes for any tax credits claimed by the New York S corporation or its shareholders (see Form CT-34-SH-I, Instructions for Form CT-34-SH) and attach forms.

- | | | | | |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--|
| CT-40 • <input type="checkbox"/> | CT-41 • <input type="checkbox"/> | CT-43 • <input type="checkbox"/> | CT-44 • <input type="checkbox"/> | CT-46 • <input type="checkbox"/> |
| CT-248 • <input type="checkbox"/> | CT-249 • <input type="checkbox"/> | CT-250 • <input type="checkbox"/> | CT-601 • <input type="checkbox"/> | CT-601.1 • <input type="checkbox"/> |
| CT-602 • <input type="checkbox"/> | CT-603 • <input type="checkbox"/> | CT-604 • <input type="checkbox"/> | CT-605 • <input type="checkbox"/> | CT-606 • <input type="checkbox"/> |
| CT-611 • <input type="checkbox"/> | CT-612 • <input type="checkbox"/> | CT-613 • <input type="checkbox"/> | DTF-619 • <input type="checkbox"/> | DTF-621 • <input type="checkbox"/> |
| DTF-622 • <input type="checkbox"/> | DTF-623 • <input type="checkbox"/> | DTF-624 • <input type="checkbox"/> | DTF-630 • <input type="checkbox"/> | Other credits • <input type="checkbox"/> |

Interest deducted in computing FTI •

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 New York S termination year, mark an **X** in the appropriate box to indicate which method of accounting was used for the New York S short year (see page 4 of Form CT-3-S/4-S-I, Instructions for Forms CT-3-S, CT-4-S, and CT-3-S-ATT):

- Normal accounting rules Daily pro rata allocation

NOL carryback election

If line 16 is a loss (**without** regard to the deduction on line 12), mark an **X** in the appropriate box below to indicate whether or not you elect to carry back the first \$10,000 of the loss:

- Yes I elect to carry back the first \$10,000.
 No I do **not** elect to carry back 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.

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** • %

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

Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ()	Personal identification number (PIN) <input style="width: 100%;" type="text"/>

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of authorized person	Official title	Date		
Paid preparer use only	Signature of individual preparing this return	Firm's name (or yours if self-employed)		
	Address	City	State	ZIP code
		ID number	Date	