New York State Department of Taxation and Finance

New York S Corporation Franchise Tax Return

Tax Law – Articles 9-A and 22

CT-3-S

2012

All filers must enter tax period:

beginning ▮   ending ▮

Final return *(see instr., page 5)* ▯   **Amended return** ▯

Employer identification number (EIN)		File number	Business telephone number ( )	If you have any subsidiaries incorporated outside NYS, mark an **X** in the box ● ▯	If you claim an overpayment, mark an **X** in the box ▯

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/phone above is new, mark an **X** in the box ▯	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.	*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 ● ▯   No ● ▯   If *Yes*, enter effective date: ●   Number of shareholders

A Pay amount shown on line 46. Make payable to: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)*   **A**   Payment enclosed

You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-3-S-ATT *(if required; see instructions);* and (4) any applicable credit claim forms.

B If you filed a return(s) other than federal Form 1120S, enter the form number(s) here .... ●

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

D Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site *(see instructions)*.

E Enter your business allocation percentage *(if you did not complete Form CT-3-S-ATT, Schedule A, you must enter either 0 or 100)* ● _____ %

F Enter your investment allocation percentage *(if you did not complete Form CT-3-S-ATT, Schedule B, you must enter either 0 or 100)* ● _____ %

G Did the S corporation make an IRC section 338 or 453 election? .... Yes ● ▯   No ● ▯

H Did this entity have an interest in real property located in New York State during the last three years? .... Yes ● ▯   No ● ▯

I Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? .... Yes ● ▯   No ● ▯

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

K 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 instructions, page 5)* .... Normal accounting rules ▯   Daily pro rata allocation ▯

L Issuer's allocation percentage *(see instructions)*.. ● _____ %

M Mark an **X** in the box if you are filing Form CT-3-S as a result of the mandatory New York S election of Tax Law, Article 22, section 660(i)....... ● ▯

N Eligible qualified New York manufacturers mark an **X** in this box *(see instructions)*... ● ▯

O Did you include a disregarded entity in this return? *(mark an **X** in the appropriate box)* .... Yes ▯   No ▯
If *Yes*, enter the name and EIN below. If more than one, attach list with names and EINs.

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Legal name of disregarded entity	EIN

Provide the information for lines 1 through 10 from the corresponding lines on your federal Form 1120S, Schedule K, total amount column. *(Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)*

1 Ordinary business income or loss... ●	**1**	
2 Net rental real estate income or loss .... ●	**2**	
3 Other net rental income or loss.. ●	**3**	
4 Interest income .... ●	**4**	
5 Ordinary dividends... ●	**5**	
6 Royalties .... ●	**6**	
7 Net short-term capital gain or loss .... ●	**7**	
8 Net long-term capital gain or loss .... ●	**8**	
9 Net section 1231 gain or loss... ●	**9**	
10 Other income or loss... ●	**10**	

11 Loans to shareholders *(from federal Form 1120S, Schedule L, line 7, columns b and d)*
    Beginning of tax year ● [　　　　　]   End of tax year ● [　　　　　]

12 Total assets *(from federal Form 1120S, Schedule L, line 15, columns b and d)*
    Beginning of tax year ● [　　　　　]   End of tax year ● [　　　　　]

13 Loans from shareholders *(from federal Form 1120S, Schedule L, line 19, columns b and d)*
    Beginning of tax year ● [　　　　　]   End of tax year ● [　　　　　]

Provide the information for lines 14 through 21 from the corresponding lines on your federal Form 1120S, Schedule M-2.
(Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

	A Accumulated adjustments account	B Other adjustments account	C Shareholders' undistributed taxable income previously taxed
14 Balance at beginning of tax year................. ●		●	●
15 Ordinary income from federal Form 1120S, page 1, line 21....................................... ●			
16 Other additions.. ●		●	
17 Loss from federal Form 1120S, page 1, line 21... ●			
18 Other reductions .... ●		●	
19 Add lines 14 through 18............................. ●		●	●
20 Distributions other than dividend distributions . ●		●	●
21 Balance at end of tax year. Subtract line 20 from line 19... ●		●	●

Computation of tax *(see instructions)*

You must enter an amount on line 22; if none, enter *0*.

22 New York receipts .... ●	**22**	
23 Fixed dollar minimum tax .... ●	**23**	
24 Recapture of tax credits .... ●	**24**	
25 Total tax after recapture of tax credits *(add lines 23 and 24)* .... ●	**25**	
26 Special additional mortgage recording tax credit *(from Form CT-43)* ..... ●	**26**	
27 Tax due after tax credits *(subtract line 26 from line 25)* .... ▮	**27**	

First installment of estimated tax for the next tax period:

28 Enter amount from line 27...	**28**	
29 If you filed a request for extension, enter amount from Form CT-5.4, line 2.................. ●	**29**	
30 If you did not file Form CT-5.4 and line 28 is over $1,000, enter 25% (.25) of line 28. Otherwise enter *0* .... ▮	**30**	
31 Add line 28 and line 29 **or** 30..	**31**	

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Computation of tax *(continued)*

Composition of prepayments *(see instructions)*:		Date paid	Amount		
32 Mandatory first installment	32				
33 Second installment from Form CT-400	33				
34 Third installment from Form CT-400	34				
35 Fourth installment from Form CT-400	35				
36 Payment with extension request from Form CT-5.4	36				
37 Overpayment credited from prior years	37			
38 Total prepayments *(add lines 32 through 37)* .... ●	38			
39 Balance *(subtract line 38 from line 31; if line 38 is larger than line 31, enter 0)*	39			
40 Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)* ● ☐ .... ●	40			
41 Interest on late payment .... ●	41			
42 Late filing and late payment penalties .... ●	42			
43 Balance *(add lines 39 through 42)*	43			

Voluntary gifts/contributions *(see instructions)* :

			Amount	
44a Return a Gift to Wildlife .... ■	44a		00	
44b Breast Cancer Research & Education Fund .... ■	44b		00	
44c Prostate Cancer Research, Detection, and Education Fund .... ■	44c		00	
44d 9/11 Memorial.. ■	44d		00	
44e Volunteer Firefighting & EMS Recruitment Fund........................... ■	44e		00	
45 Add lines 31, 40, 41, 42, and 44a through 44e	45			
46 Balance due *(If line 38 is less than line 45, subtract line 38 from line 45 and enter here. This is the amount due;* **enter your payment amount on line A on page 1.)** .... ■	46			
47 Overpayment *(If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)*	47			
48 Amount of overpayment to be credited to next period .... ■	48			
49 Refund of overpayment *(subtract line 48 from line 47)* .... ■	49			
50 If you claim a refund of unused special additional mortgage recording tax credit, enter the amount from Form CT-43, line 13 *(see instructions)* .... ■	50			
51 Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period.. ■	51			

Amended return information

If filing an amended return, mark an **X** in the box for any items that apply and attach documentation.

Final federal determination ● ☐   If marked, enter date of determination: ● _____

Third – party designee *(see instructions)*	Yes ☐ No ☐	Designee's name *(print)*		Designee's phone number ( )
	Designee's e-mail address		PIN	

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

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	E-mail address of authorized person		Telephone number ( )	Date
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*		Firm's EIN ■	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City	State ZIP code
	E-mail address of individual preparing this return		Preparer's NYTPRIN	Date

See instructions for where to file.

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