

Department of Taxation and Finance

New York S Corporation Franchise Tax Return

CT-3-S

Tax Law – Articles 9-A and 22

All filers must enter tax period:

Final return (see instructions)

Amended return

beginning

ending

Employer identification number (EIN) EXT_TP_ID	File number FCC_CD / CHECK_DIGIT	Business telephone number () TP_PHONE_NMBR	If you claim an overpayment, mark an X in the box OVPMT_IND
Legal name of corporation LEGAL_NAME		Trade name/DBA BUS_TRADE_NAME	
Mailing address Care of (c/o) MAILING_NAME		State or country of incorporation STATE_INCORP_NAME	
Number and street or PO Box MAIL_LN_1_ADR MAIL_LN_2_ADR		Date of incorporation INCORP_DATE	Foreign corporations: date began business in NYS FRGN_BBNY_DATE
City MAIL_CITY_ADR	U.S. state/Canadian province MAIL_STATE_ADR	ZIP/Postal code MAIL_ZIP_5_ADR MAIL_ZIP_4_ADR	Country (if not United States) MAIL_CNTRY_CD
NAICS business code number (from NYS Pub 910) NAICS_CODE	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		For office use only DCMT_RCVD_DT
NYS principal business activity PRIN_BUS_ACTY_DESC		New York S election effective date NYS_S_EFCTV_DT	
Has the corporation revoked its election to be treated as a New York S corporation? Yes • ☐ RVKE_SUB_S_IND No • ☐ If Yes, enter effective date: SUB_S_EXPIR_DT		Number of shareholders SHR_HLDR_NMBR	

A Pay amount shown on Part 2, line 46. Make payable to: **New York State Corporation Tax**
 Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed

A**REMIT_AMT****PYMNT_AMT**

You must file or attach a copy of the following with this return: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-60, if applicable; (4) any applicable credit claim forms, (5) Form CT-225, if applicable; and (6) Form CT-227, if applicable.

B If you filed any returns other than federal Form 1120S, enter the form numbers here • **FED_FORM_IND**

C Enter your business apportionment factor (from Part 3, line 58) • **BUS_ALLOC_R_PCT**

D Did the S corporation make an IRC § 338 or § 453 election? Yes • ☐ No • ☐ **IRC_338_453_IND**

E Did this entity have an interest in real property located in New York State during the last three years? Yes • ☐ No • ☐ **CORP_PROP_IND**

F Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? Yes • ☐ No • ☐ **CNTRL_INT_IND**

G If the IRS has completed an audit of any of your returns within the last five years, list years **IRS_AUD_YRS**

H 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 New York S corporation termination year in instructions)
 Normal accounting rules ☐ Daily pro rata allocation ☐ **ACCTG_METH_IND**

I 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, § 660(i) • **CT3S_660_IND**

J If you are one of the following, mark an **X** in one box: **QETC_ENT_IND** ☐ **QETC** ☐ **MFG_ENT_IND** ☐ Qualified New York manufacturer • ☐

K If you filed as a New York C corporation in previous years, enter the last year filed as such • **NYS_C_PRV_YR**

L Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? Yes • ☐ No • ☐ **REMIC_IND**

M Enter the amount, if any, of tax paid from federal Form 1120S, line 23c • **FED_FRM_TX_PD_AMT**

N If you include the activities of a qualified subchapter S subsidiary (QSSS), partnership, single member limited liability company (SMLLC), or DISC in this return, or have other affiliated entities, mark an **X** in the box and file Form CT-60 with your return ... • **ACTY_QSSS_OTH_IND**

BAR_ID_CODE

440001260099



- O** If you are a foreign corporation calculating your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box [MULTI_PSHIP_IND](#) ☐
- P** If you made a voluntary contribution to any available funds, mark an **X** in the box and file Form CT-227 with your return [CT227_IND](#) ☐

Part 1 – Federal Form 1120S information

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	ORD_INC_TOT_AMT		
2	Net rental real estate income or loss	•	2	NETINC_RNT_AMT		
3	Other net rental income or loss.....	•	3	NETINC_OTHRNT_AMT		
4	Interest income	•	4	INT_INC_AMT		
5	Ordinary dividends.....	•	5	ORD_DIV_AMT		
6	Royalties	•	6	ROYALTY_AMT		
7	Net short-term capital gain or loss	•	7	NET_SHRT_GL_AMT		
8	Net long-term capital gain or loss	•	8	NET_LNG_GL_AMT		
9	Net section 1231 gain or loss.....	•	9	GAIN_SEC1231_AMT		
10	Other income or loss.....	•	10	OTHER_INC_AMT		
11	Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d)					
	Beginning of tax year •	LOAN_BEG_SHR_AMT	End of tax year •	LOAN_END_SHR_AMT		
12	Total assets (from federal Form 1120S, Schedule L, line 15, columns b and d)					
	Beginning of tax year •	ASST_BEG_R_AMT	End of tax year •	ASST_END_R_AMT		
13	Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)					
	Beginning of tax year •	SHR_BEG_LOAN_AMT	End of tax year •	SHR_END_LOAN_AMT		

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 Shareholders' undistributed taxable income previously taxed	C Accumulated earnings and profits	D Other adjustments account
14 Balance at beginning of tax year.....	• ACC_ADJ_BEG_AMT	• SHRHLDERS_BEG_AMT	• ACC_EPRFT_BEG_AMT	• OTH_ADJ_BEG_AMT
15 Ordinary income from federal Form 1120S, page 1, line 22..	• ACC_ADJ_ORD_AMT			
16 Other additions.....	• ACC_ADJ_ADD_AMT			• OTH_ADJ_ADD_AMT
17 Loss from federal Form 1120S, page 1, line 22.....	• ACC_ADJ_LOSS_AMT			
18 Other reductions	• ACC_ADJ_RED_AMT			• OTH_ADJ_RED_AMT
19 Combine lines 14 through 18..	• ACC_ADJ_TOT_AMT	• SHRHLDERS_TOT_AMT	• ACC_EPRFT_TOT_AMT	• OTH_ADJ_TOT_AMT
20 Distributions.....	• ACC_ADJ_DSTR_AMT	• SHRHLDERS_DSTR_AMT	• ACC_EPRFT_DSTR_AMT	• OTH_ADJ_DSTR_AMT
21 Balance at end of tax year. Subtract line 20 from line 19..	• ACC_ADJ_END_AMT	• SHRHLDERS_END_AMT	• ACC_EPRFT_END_AMT	• OTH_ADJ_END_AMT

[BAR_ID_CODE](#)

440002260099



Part 2 – Calculation of tax (see instructions)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or § 195.20? (see Form CT-1, mark an **X** in one box) Yes ☐ No ☐ CONVICTED_IND

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

22 New York receipts (from Part 3, line 57, column A [New York State])	22	NYS_RCPTS_AMT
Caution: Do not enter 0 on line 23 or leave it blank.		
23 Fixed dollar minimum tax (see instructions)	23	FIXED_MIN_AMT
24 Recapture of tax credits (see instructions)	24	RECAP_TX_CR_AMT
25 Total tax after recapture of tax credits (add lines 23 and 24)	25	TX_AFTER_RECAP_AMT
26 Special additional mortgage recording tax credit (current year or deferred; see instructions)	26	TOT_TX_CR_AMT
27 Tax due after tax credits (subtract line 26 from line 25)	27	TOT_TX_DUE_AMT

First installment of estimated tax for the next tax period:

28 Enter amount from line 27	28	Same as line 27
29 If you filed a request for extension, enter amount from Form CT-5.4, line 2	29	INSTL_CT5_AMT
30 If you did not file Form CT-5.4 and choose to make an optional payment, enter amount. Otherwise enter 0	30	INSTL_25PCT_AMT
31 Add line 28 and line 29 or 30	31	INSTL_TX_DUE_AMT

Composition of prepayments (see instructions):

	Date paid	Amount	
32 Optional first installment	32	INSTALL_A_DT	REQ_INSTALL_A_AMT
33 Second installment from Form CT-400	33	INSTALL_B_DT	REQ_INSTALL_B_AMT
34 Third installment from Form CT-400	34	INSTALL_C_DT	REQ_INSTALL_C_AMT
35 Fourth installment from Form CT-400	35	INSTALL_D_DT	REQ_INSTALL_D_AMT
36 Payment with extension request from Form CT-5.4	36	EXTN_PYMT_DT	REQ_EXTN_PYMT_AMT
37 Overpayment credited from prior years (see instructions)	37	OVPMT_PRR_AMT	
38 Total prepayments (add lines 32 through 37)	38	PREPAY_AMT	
39 Balance (subtract line 38 from line 31; if line 38 is larger than line 31, enter 0)	39	TX_LESS_PREPAY_AMT	
40 Estimated tax penalty (see instr.; mark an X in the box if Form CT-222 is filed with this return) • ☐	40	PENALTY_AMT	
41 Interest on late payment (see instructions)	41	INT_LATE_PAY_AMT	
42 Late filing and late payment penalties (see instructions)	42	LATE_FIL_AMT	
43 Balance (add lines 39 through 42)	43	BAL_INCL_PEN_AMT	

Voluntary gifts/contributions

44 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	44	TOT_GFT_AMT
45 Add lines 31, 40, 41, 42, and 44	45	TOT_AMT_DUE_AMT
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	BAL_DUE_AMT
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	OVPMT_AMT
48 Amount of overpayment to be credited to next period (see instructions)	48	CR_2_NXT_PRD_AMT
49 Refund of overpayment (subtract line 48 from line 47; see instructions)	49	REFND_AMT
50 Refund of unused special additional mortgage recording tax credit (see instructions)	50	MR_SC_REF_AMT
51 Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period	51	MR_SC_CR_NXT_AMT



Part 3 – Calculation of business apportionment factor (see instructions)

Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) ... ☐ NO_RCPTS_IND

		A – New York State	B – Everywhere
§ 210-A(2)			
1 Sales of tangible personal property	1	SALES_NYS_AMT	SALES_ALL_AMT
2 Sales of electricity	2	SALES_ELC_NYS_AMT	SALES_ELC_ALL_AMT
3 Net gains from sales of real property	3	SALES_RP_NYS_AMT	SALES_RP_ALL_AMT
§ 210-A(3)			
4 Rentals of real and tangible personal property	4	RNT_PROP_NYS_AMT	RNT_PROP_ALL_AMT
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5	ROYAL_NYS_AMT	ROYAL_ALL_AMT
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6	SALES_TV_NYS_AMT	SALES_TV_ALL_AMT
§ 210-A(4)			
7 Sale, licensing, rental, or granting access to digital products and digital services	7	SALES_DGTL_NYS_AMT	SALES_DGTL_ALL_AMT

§ 210-A(5)(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an **X** in the box (see instructions) ☐ FIXED_PCT_IND **8**

§ 210-A(5)(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)

§ 210-A(5)(a)(2)(A)			
9 Interest from loans secured by real property	9	INT_RP_NYS_AMT	INT_RP_ALL_AMT
10 Net gains from sales of loans secured by real property	10	GAIN_RP_NYS_AMT	GAIN_RP_ALL_AMT
11 Interest from loans not secured by real property (QFI • ☐) INT_N_RP_IND	11	INT_N_RP_NYS_AMT	INT_N_RP_ALL_AMT
12 Net gains from sales of loans not secured by real property (QFI • ☐) GAIN_N_RP_IND	12	GAIN_N_RP_NYS_AMT	GAIN_N_RP_ALL_AMT
§ 210-A(5)(a)(2)(B) (QFI • ☐) INT_FED_ALL_IND			
13 Interest from federal debt	13	INT_DEBT_NYS_AMT	INT_DEBT_ALL_AMT
14			
15 Interest from NYS and its political subdivisions debt	15	INT_MNCP_NYS_AMT	INT_MNCP_ALL_AMT
16 Net gains from federal, NYS, and NYS political subdivisions debt	16	GAIN_MNCP_NYS_AMT	GAIN_MNCP_ALL_AMT
17 Interest from other states and their political subdivisions debt	17	INT_OTH_ST_NYS_AMT	INT_OTH_ST_ALL_AMT
18 Net gains from other states and their political subdivisions debt	18	GAIN_ST_NYS_AMT	GAIN_ST_ALL_AMT
§ 210-A(5)(a)(2)(C) (QFI • ☐) INT_GOV_IND			
19 Interest from asset-backed securities and other government agency debt	19	INT_GOV_NYS_AMT	INT_GOV_ALL_AMT
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20	GAIN_GOV_NYS_AMT	GAIN_GOV_ALL_AMT
21 Net gains from all other asset-backed securities	21	GAIN_SCTT_NYS_AMT	GAIN_SCTT_ALL_AMT
§ 210-A(5)(a)(2)(D) (QFI • ☐) INT_BOND_IND			
22 Interest from corporate bonds	22	INT_BOND_NYS_AMT	INT_BOND_ALL_AMT
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23	GAIN_BOND_NYS_AMT	GAIN_BOND_ALL_AMT
24 Net gains from other corporate bonds	24	OTH_BOND_NYS_AMT	OTH_BOND_ALL_AMT
§ 210-A(5)(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25	INT_PCHS_NYS_AMT	INT_PCHS_ALL_AMT
§ 210-A(5)(a)(2)(F)			
26 Net interest from federal funds	26	INT_FED_NYS_AMT	INT_FED_ALL_AMT
§ 210-A(5)(a)(2)(I) (QFI • ☐) INT_SALES_IND			
27 Net income from sales of commodities	27	INT_SALES_NYS_AMT	INT_SALES_ALL_AMT
§ 210-A(5)(a)(2)(J) (QFI • ☐) MKT_GAIN_IND			
28 Marked to market net gains	28	MKT_GAIN_NYS_AMT	MKT_GAIN_ALL_AMT
§ 210-A(5)(a)(2)(H) (QFI • ☐) INT_OTH_IND			
210-A(5)(a)(2)(G) (QFI • ☐) OTH_INT_IND			
29 Interest from other financial instruments	29	INT_OTH_NYS_AMT	INT_OTH_ALL_AMT
30 Net gains and other income from other financial instruments	30	GAIN_OTH_NYS_AMT	GAIN_OTH_ALL_AMT



Part 3 – Calculation of business apportionment factor (continued)

		A – New York State		B – Everywhere	
§ 210-A(5)(b)					
31 Brokerage commissions	• 31	CMSN_NYS_AMT		CMSN_ALL_AMT	
32 Margin interest earned on behalf of brokerage accounts	• 32	BRKG_INT_NYS_AMT		BRKG_INT_ALL_AMT	
33 Fees for advisory services for underwriting or management of underwriting	• 33	ADVR_SVC_NYS_AMT		ADVR_SVC_ALL_AMT	
34 Receipts from primary spread of selling concessions	• 34	CSSN_NYS_AMT		CSSN_ALL_AMT	
35 Receipts from account maintenance fees	• 35	ACCT_MAINT_NYS_AMT		ACCT_MAINT_ALL_AMT	
36 Fees for management or advisory services	• 36	MGMT_FEE_NYS_AMT		MGMT_FEE_ALL_AMT	
37 Interest from an affiliated corporation	• 37	INT_AFF_NYS_AMT		INT_AFF_ALL_AMT	
§ 210-A(5)(c)					
38 Interest, fees, and penalties from credit cards	• 38	INT_CRCD_NYS_AMT		INT_CRCD_ALL_AMT	
39 Service charges and fees from credit cards	• 39	FEE_CRCD_NYS_AMT		FEE_CRCD_ALL_AMT	
40 Receipts from merchant discounts	• 40	MERCH_NYS_AMT		MERCH_ALL_AMT	
41 Receipts from credit card authorizations and settlement processing ..	• 41	RCPT_CRCD_NYS_AMT		RCPT_CRCD_ALL_AMT	
42 Other credit card processing receipts	• 42	OTH_CRCD_NYS_AMT		OTH_CRCD_ALL_AMT	
§ 210-A(5)(d)					
43 Receipts from certain services to regulated investment companies ...	• 43	RCPT_INV_NYS_AMT		RCPT_INV_ALL_AMT	
§ 210-A(5-a)					
44 Net CFC tested income	• 44		0 00	GLB_INTGB_ALL_AMT	
§ 210-A(6)					
45 Receipts from railroad, trucking, and omnibus business	• 45	RCPT_TRCK_NYS_AMT		RCPT_TRCK_ALL_AMT	
§ 210-A(6-a)					
46 Receipts from the operation of vessels	• 46	RCPT_VSSL_NYS_AMT		RCPT_VSSL_ALL_AMT	
§ 210-A(7)					
47 Receipts from air freight forwarding	• 47	RCPT_FRFW_NYS_AMT		RCPT_FRFW_ALL_AMT	
48 Receipts from other aviation services	• 48	RCPT_AVTN_NYS_AMT		RCPT_AVTN_ALL_AMT	
§ 210-A(8)					
49 Receipts from advertising in newspapers or periodicals	• 49	ADVRT_PPR_NYS_AMT		ADVRT_PPR_ALL_AMT	
50 Receipts from advertising on other physical media	• 50	ADVRT_OTH_NYS_AMT		ADVRT_OTH_ALL_AMT	
51 Receipts from advertising on television or radio	• 51	ADVRT_TV_NYS_AMT		ADVRT_TV_ALL_AMT	
52 Receipts from advertising via internet	• 52	ADVRT_INTR_NYS_AMT		ADVRT_INTR_ALL_AMT	
53 Receipts from advertising or market services	• 53	ADVRT_MKT_NYS_AMT		ADVRT_MKT_ALL_AMT	
§ 210-A(9)					
54 Receipts from transportation or transmission of gas through pipes	• 54	PIPE_TRANS_NYS_AMT		PIPE_TRANS_ALL_AMT	
§ 210-A(10)					
55 Receipts from other services/activities not specified	• 55	OTH_BUS_NYS_AMT		OTH_BUS_ALL_AMT	
§ 210-A(11)					
56 Discretionary adjustments	• 56	DSCR_ADJ_NYS_AMT		DSCR_ADJ_ALL_AMT	
Total receipts					
57 Add lines 1 through 56 in columns A and B	• 57	RCPTS_NYS_AMT		RCPTS_ALL_AMT	

Calculation of business apportionment factor

58 New York State business apportionment factor (divide line 57, column A by line 57, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)

• 58 BUS_ALLOC_PCT



Amended return information

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

AMEND_FNL_FED_IND
Final federal determination • ☐ If marked, enter date of determination: • FINAL_FED_DATE

Third – party designee (see instructions)	☐ THRD_PRTY_DSGN_IND		Designee's name (print)	Designee's phone number
	Yes ☐	No ☐	THRD_PRTY_NAME	() THRD_PRTY_PH_NMBR
	Designee's email address		PIN	
		THRDPRTY_EMAIL_ADR	THRD_PRTY_PIN_NMBR	

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	
	AUTHOFGR_FRST_NAME	AUTHOFGR_LAST_NAME			AUTHOFGR_TTLE_DESC	
	Email address of authorized person			Telephone number	Date	
	TP_EMAIL_ADR			() AUTH_PH_NMBR	AUTH_OFGR_SGN_DT	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)			Firm's EIN		Preparer's PTIN or SSN
	FIRM_NAME			PAID_PREPARER_ID		PREP_SSN_NMBR
	Signature of individual preparing this return		Address	City	State	ZIP code
			PREP_LN_1_ADR PREP_LN_2_ADR	PREP_CTY_ADR	PREP_ST_ADR	PREP_ZIP_5_ADR PREP_ZIP_4_ADR
	Email address of individual preparing this return			Preparer's NYTPRIN or	Excl. code	Date
	PP_EMAIL_ADR			TX_PREP_RGST_ID	EXCL_CD	PREP_SIGN_DT

See instructions for where to file.

