



# CT-3-S-A/C

New York State Department of Taxation and Finance

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

Tax Law — Article 9-A

2003 calendar-year filers check box:

Other filers enter tax period:

beginning  ending

|   |   |   |  |   |
|---|---|---|--|---|
| Employer identification number  | File number   | Business telephone number<br>( )  | <input type="checkbox"/>                         | If you claim an overpayment, check box <input type="checkbox"/> |
| Legal name of corporation   |   | Trade name/DBA  |  |   |
| Mailing name (if different from legal name above)<br>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 (see instructions)   | If address above is new, check 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 by fax, phone, or from our Web site. See the <i>Need help?</i> section of the instructions. |  | Audit (for Tax Department use only)                             |
| Principal business activity   |   |   |  |   |
| Has the corporation revoked its election to be treated as a New York S corporation?<br><input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, give effective date _____ |   | Combined group payer corporation's name   |  |   |
| Combined group payer corporation's employer identification number .....   |   |   |  |   |

Total number of shareholders .....

|   |               |                |                               |                          |
|---|---------------|----------------|-------------------------------|--------------------------|
| 1 | Gross payroll | Total receipts | Average value of gross assets | Fixed dollar minimum tax |
|---|---------------|----------------|-------------------------------|--------------------------|

2 Corporations organized outside New York, complete the following for capital stock issued and outstanding.

|                      |             |                         |             |
|----------------------|-------------|-------------------------|-------------|
| Number of par shares | Value<br>\$ | Number of no-par shares | Value<br>\$ |
|----------------------|-------------|-------------------------|-------------|

### Composition of prepayments (see instructions)

Member's prepayments to be credited and included in Form CT-3-S-A, *New York S Corporation Combined Franchise Tax Return*.

|   | Date paid | Amount |
|---|-----------|--------|
| 3 Mandatory first installment .....   | 3.        |        |
| 4a 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 (from Form CT-5.3) .....   | 5.        |        |
| 6 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 73) ..... | 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 authorized person |   | Official title                                | Date |
| Paid preparer use only         | Firm's name (or yours if self-employed) | ID number                                     | Date |
|                                | Address                                 | Signature of individual preparing this return |      |

**You must complete Form CT-34-SH, *Shareholder Information Schedule*, and attach it to this form.  
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, total receipts, and average value of gross assets in the boxes.

*Gross payroll* is the total wages, salaries, and other personal services compensation of all employees, including general executive officers, wherever located.

Use the total amounts shown on federal Form 1120S, lines 7 and 8, including any employment credits deducted on line 8, plus any wages included in the cost of goods sold from Schedule A, line 3.

*Total receipts* are the total receipts from the sales of tangible personal property, services performed, rentals, royalties, receipts from the sales of rights for closed circuit and cable transmissions, and all other business receipts received in the regular course of business. These items can be found on federal Form 1120S, Income section, lines 1c, and 5. Also include any rental and royalty receipts required to be shown on federal Form 1120, lines 6 and 7.

*Average value of gross assets* is the average fair market value of real property and marketable securities, plus all other property at the value shown on your books, in accordance with generally accepted accounting principles. Use the applicable amount from Form CT-3-S-A/B, line 26.

**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.

For tax years beginning in 2003, 2004, and 2005, the franchise tax for a New York S corporation is the applicable fixed dollar minimum tax (including the \$800 fixed dollar minimum tax) determined under section 210(1)(d).

Accordingly, for tax years beginning in 2003, 2004, and 2005, a New York S corporation computes its fixed dollar minimum tax as follows:

| For a New York S corporation with gross payroll of:   | Fixed dollar minimum tax equals: |
|---|----------------------------------|
| \$6,250,000 or more   | \$1,500                          |
| More than \$1,000,000 but less than \$6,250,000   | \$425                            |
| More than \$500,000 but not more than \$1,000,000   | \$325                            |
| More than \$250,000 but not more than \$500,000   | \$225*                           |
| \$250,000 or less   | \$100*                           |
| However, if the New York S corporation's gross payroll, total receipts, and average value of gross assets are each \$1,000 or less: | \$800                            |

\* 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 and total receipts for tax periods of less than 12 months by dividing the amount of each 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 as follows:

| Period  | Reduction |
|---|-----------|
| Not more than 6 months                        | 50%       |
| More than 6 months but not more than 9 months | 25%       |
| 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.

**Lines 3 through 7** — If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information.

**Line 6** — Include franchise tax overpayments credited from prior years.

**Line 7** — Transfer the total to Form CT-3-S-A, line 73.

## 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?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100  
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 (8:00 A.M. to 5:00 P.M. eastern time).



**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 1 800 972-1233.



**If you need to write,** address your letter to: NYS Tax Department, Business Tax Information Center, W A Harriman Campus, Albany NY 12227.