



CT-3-S

New York State Department of Taxation and Finance

New York S Corporation Franchise Tax Return

Tax Law – Articles 9-A and 22

Staple forms here

All filers must enter tax period:

beginning ending

Final return
(see page 4 of the instructions)

Amended return

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 <i>Need help?</i> in 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? 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 48. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	A.

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. Mark an **X** in the box **only if you need a tax packet** mailed to you next year (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 4)..... Normal accounting rules Daily pro rata allocation
- L. Issuer's allocation percentage (see instructions) %

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 • <input type="text"/> End of tax year • <input type="text"/>			
12	Total assets (from federal Form 1120S, Schedule L, line 15, columns b and d)			
	Beginning of tax year • <input type="text"/> End of tax year • <input type="text"/>			
13	Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)			
	Beginning of tax year • <input type="text"/> End of tax year • <input type="text"/>			

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 lines 22, 23, and 24 below; if none, enter 0.

22	Gross payroll everywhere	•	22.	
23	Total receipts everywhere	•	23.	
24	Average value of gross assets everywhere.....	•	24.	
25	Fixed dollar minimum tax	•	25.	
26	Recapture of tax credits	•	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.	

Computation of tax *(continued)*

First installment of estimated tax for the next tax period:

30	Enter amount from line 29.....	30.	
31	If you filed a request for extension, enter amount from Form CT-5.4, line 2	31.	
32	If you did not file Form CT-5.4 and line 30 is over \$1,000, enter 25% (.25) of line 30; otherwise enter 0	32.	
33	Add line 30 and line 31 or 32.....	33.	

Composition of prepayments *(see instructions):*

	Date paid	Amount	
34	Mandatory first installment	34.	
35	Second installment from Form CT-400.....	35.	
36	Third installment from Form CT-400.....	36.	
37	Fourth installment from Form CT-400	37.	
38	Payment with extension request from Form CT-5.4	38.	
39	Overpayment credited from prior years	39.	
40	Total prepayments <i>(add lines 34 through 39)</i>	40.	
41	Balance <i>(subtract line 40 from line 33; if line 40 is larger than line 33, enter 0)</i>	41.	
42	Penalty for underpayment of estimated tax <i>(mark an X in the box if Form CT-222 is attached)</i> • <input type="checkbox"/>	42.	
43	Interest on late payment	43.	
44	Late filing and late payment penalties	44.	
45	Balance <i>(add lines 41 through 44)</i>	45.	

Voluntary gifts/contributions *(see instructions):*

46a	Return a Gift to Wildlife	46a.	00
46b	Breast Cancer Research & Education Fund.....	46b.	00
46c	Prostate Cancer Research, Detection, and Education Fund	46c.	00
46d	World Trade Center Memorial Foundation Fund.....	46d.	00
47	Add lines 33, 42, 43, 44, and 46a through 46d	47.	
48	Balance due <i>(If line 40 is less than line 47, subtract line 40 from line 47 and enter here. This is the amount due; enter your payment amount on line A on page 1.)</i>	48.	
49	Overpayment <i>(If line 40 is more than line 47, subtract line 47 from line 40 and enter here. This is the amount of your overpayment; see instructions.)</i>	49.	
50	Amount of overpayment to be credited to next period	50.	
51	Refund of overpayment <i>(subtract line 50 from line 49)</i>	51.	
52	If you claim a refund of unused special additional mortgage recording tax credit, enter the amount from Form CT-43, line 13 <i>(see instructions)</i>	52.	
53	Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period.....	53.	

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

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 <i>(or yours if self-employed)</i>	
	Address	City	State ZIP code ID number Date

See instructions for where to file.

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