



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

All filers must enter tax period:

Final return (see instr., page 5) ☐Amended return ☐

beginning

ending

Employer identification number (EIN)		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 Number and street or PO box			State or country of incorporation	Date received (for Tax Department use only)	
City			State	ZIP code	Date of incorporation
NAICS business code number (from NYS Pub 910)			If address/phone above is new, mark an X in the box <input type="checkbox"/>	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.	Foreign corporations: date began business in NYS
NYS 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:	New York S election effective date <input type="checkbox"/>	Audit (for Tax Department use only)
Pay amount shown on line 46. Make payable to: New York State Corporation Tax			Payment enclosed		
Attach your payment here. Detach all check stubs. (See instructions for details.)			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); (4) Form CT-60-QSSS (if required; see instructions); and (5) 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** If you are one of the following, mark an **X** in one box: QETC • ☐ Qualified New York manufacturer • ☐ Eligible qualified New York manufacturer • ☐
- O** Did you include any disregarded entities in this return? (mark an **X** in the appropriate box) Yes ☐ No ☐
If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.
- P** If you filed as a New York C corporation in previous years, enter the last year filed as such •
- Q** Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? Yes • ☐ No • ☐

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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"/>				
13a	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"/>				
13b	If any portion of such loans was used as basis to deduct current or suspended loss, enter the amount used •		13b		

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.....	• <input type="text"/>	• <input type="text"/>	• <input type="text"/>
15 Ordinary income from federal Form 1120S, page 1, line 21.....	• <input type="text"/>		
16 Other additions.....	• <input type="text"/>	• <input type="text"/>	
17 Loss from federal Form 1120S, page 1, line 21.....	• <input type="text"/>		
18 Other reductions	• <input type="text"/>	• <input type="text"/>	
19 Add lines 14 through 18.....	• <input type="text"/>	• <input type="text"/>	• <input type="text"/>
20 Distributions other than dividend distributions .	• <input type="text"/>	• <input type="text"/>	• <input type="text"/>
21 Balance at end of tax year. Subtract line 20 from line 19.....	• <input type="text"/>	• <input type="text"/>	• <input type="text"/>

Computation 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 section 195.20? (see Form CT-1, mark an X in one box)..... Yes • ☐ No • ☐

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

22	New York receipts (see instructions).....	•	22	
23	Fixed dollar minimum tax (see instructions).....	•	23	
24	Recapture of tax credits (see instructions).....	•	24	
25	Total tax after recapture of tax credits (add lines 23 and 24)	•	25	
26	Special additional mortgage recording tax credit (current year or deferred; see instructions)	•	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 (see instructions)	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) • <input type="checkbox"/>	40		
41	Interest on late payment (see instructions)	41		
42	Late filing and late payment penalties (see instructions)	42		
43	Balance (add lines 39 through 42)	43		
Voluntary gifts/contributions (see instructions) :				
44a	Return a Gift to Wildlife	44a		00
44b	Breast Cancer Research & Education Fund	44b		00
44c	Prostate and Testicular Cancer Research and Education Fund ...	44c		00
44d	9/11 Memorial	44d		00
44e	Volunteer Firefighting & EMS Recruitment Fund	44e		00
44f	Veterans Remembrance	44f		00
45	Add lines 31, 40, 41, 42, and 44a through 44f	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 (see instructions)	48		
49	Refund of overpayment (subtract line 48 from line 47; see instructions)	49		
50	Refund of unused special additional mortgage recording tax credit (current year or deferred; 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 <input type="checkbox"/> No <input type="checkbox"/>	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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