



CT-3-S-A

New York State Department of Taxation and Finance

New York S Corporation Combined Franchise Tax Return Tax Law — Article 9-A

1999 calendar-yr. filers, check box Other filers enter tax period:

beginning ending

Main form with fields: Employer identification number, File number, Check box if overpayment claimed, Legal name of corporation, Trade name/DBA, Mailing name and address, State or country of incorporation, Date of incorporation, Foreign corporations: date began business in NYS, Business telephone number, NAICS business code number, Principal business activity, If you have any subsidiaries incorporated outside of NYS, check box, Total combined receipts, Total combined assets.

A. Payment — pay amount shown on line 62. Make check payable to: New York State Corporation Tax
B. Combined issuer's allocation percentage (from line 36, column E)

Was any corporation in the combined group involved in a merger, acquisition or consolidation on or after April 19, 1989? If Yes, complete and attach Form CT-244

Attach a copy of your pro forma federal Form 1120 and a copy of your actual federal Form 1120-S filed for each member of the combined group

Forms to file

Members included in the combined return should not file Form CT-3-S.

Attach the following when you file your Form CT-3-S-A:

- Form CT-3-S-A/ATT, Investment and Subsidiary Capital Schedules (if necessary)
Form CT-3-S-A/B, Combined Group Detail Spreadsheet
Form CT-3-S-A/C, Report by an S Corporation Included in a Combined Franchise Tax Return
Form CT-34-SH, New York S Corporation Shareholders' Information Schedule
Other relevant forms

For additional information see Form CT-3-S-A-I, Instructions for Forms CT-3-S-A, CT-3-S-A/ATT, and CT-3-S-A/B.

A Form CT-3-S-A/C, Report by an S Corporation Included in a Combined Franchise Tax Return, must be filed for each member of the combined group except a non-taxpayer

Check box and attach Form CT-60-QSSS if any member of the combined group is the parent of a QSSS

If you do not need forms mailed to you next year, check box. We will send you a label for use on next year's return

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

Signature of elected officer or authorized person, Official title, Date, Firm's name, ID number, Date, Address, Signature of individual preparing this return

Payer corporation business name	Employer identification number
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Computation of combined entire net income base tax (see instructions, Form CT-3-S-A-1)

1	Federal taxable income before net operating loss and special deductions	1
2	Interest income on federal, state, municipal and other obligations not included on line 1	2
3a	Interest deductions directly attributable to subsidiary capital (see instructions)	3a
3b	Non-interest deductions directly attributable to subsidiary capital (see instructions)	3b
4a	Interest deductions indirectly attributable to subsidiary capital (see instructions)	4a
4b	Non-interest deductions indirectly attributable to subsidiary capital (see instructions)	4b
5	New York State, other state and local taxes deducted on your federal return (see instructions)	5
6	ACRS and MACRS deduction used in the computation of line 1 (see instructions)	6
7	Other additions (attach list; see instructions)	7
8	Add lines 1 through 7, column E	8
9	Income from subsidiary capital (see instructions)	9
10	50% of dividends from nonsubsidiary corporations (see instructions)	10
11	Foreign dividends gross-up not included on lines 9 and 10	11
12	New York net operating loss deduction (attach federal and NYS computations)	12
13	Allowable New York depreciation (see instructions)	13
14	Other subtractions (attach list; see instructions)	14
15	Total subtractions (add lines 9 through 14, column E)	15
16	Entire net income (subtract line 15 from line 8)	16
17	Combined investment income before allocation (from line 141 but not more than the amount on line 16)	17
18	Combined business income before allocation (subtract line 17 from line 16)	18
19	Allocated investment income (multiply line 17 by <input type="text" value=""/> % from line 125)	19
20	Allocated business income (multiply line 18 by <input type="text" value=""/> % from line 87, 90, or 121)	20
21	Combined entire net income base (add lines 19 and 20)	21

Computation of combined capital base and combined group issuer's allocation percentage

(Use average values and enter whole dollars for lines 22 through 27.)

22	Total assets from federal return	22
23	Real property and marketable securities included on line 22	23
24	Subtract line 23 from line 22	24
25	Real property and marketable securities at fair market value	25
26	Adjusted total assets (add lines 24 and 25)	26
27	Total liabilities	27
28	Total combined capital (subtract line 27 from line 26)	28
29	Combined subsidiary capital from line 148	29
30	Combined business and investment capital (subtract line 29 from line 28)	30
31	Combined investment capital (from line 127, column E)	31
32	Combined business capital (subtract line 31 from line 30)	32
33	Allocated combined investment capital (multiply line 31 by <input type="text" value=""/> % from line 125)	33
34	Allocated combined business capital (multiply line 32 by <input type="text" value=""/> % from line 87, 90, or 121)	34
35	Allocated combined subsidiary capital from line 149, column E	35
36	Combined group issuer's allocation percentage or license fee allocation percentage (add lines 33, 34, and 35 and divide the result by line 28; enter the result on page 1, line B.)	36

	A Payer	B Total members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C — column D)
1					1 ●
2					2 ●
3a					3a ●
3b					3b ●
4a					4a ●
4b					4b ●
5					5 ●
6					6 ●
7					7 ●
8					8 ●
9					9 ●
10					10 ●
11					11 ●
12					12 ●
13					13 ●
14					14 ●
15					15 ●
16					16 ■
17					17 ●
18					18 ●
19					19 ●
20					20 ●
21					21 ■

22					22 ●
23					23 ●
24					24
25					25 ●
26					26
27					27 ●
28					28 ■
29					29 ●
30					30
31					31 ●
32					32 ●
33					33 ■
34					34 ■
35					35 ■
36					36 %

Payer corporation business name

Employer identification number

Computation of tax

37	Combined entire net income base (from line 21) multiplied by corporate tax rate (see instructions)	37	•	
38	Combined entire net income base (from line 21) multiplied by Article 22 tax rate (see instructions)	38		
39	Tax on combined entire net income base (subtract line 38 from line 37)	39	•	
40	Fixed dollar minimum tax before Article 22 tax equivalent reduction (see instructions) <input type="text" value="Gross payroll"/>	40		
41	Article 22 tax equivalent reduction (enter amount from line 38)	41		
42	Fixed dollar minimum tax (subtract line 41 from line 40; see instructions for limitations)	42		
43	Tax (enter amount from line 39 or 42, whichever is larger)	43		
44	Special additional mortgage recording tax credit from Form CT-43	44		
45	Balance (subtract line 44 from line 43)	45		
46	Tax due (amount from line 42 or 45, whichever is larger)	46	•	
47	Recapture of tax credits (see instructions)	47		
48	Total tax (add lines 46 and 47)	48	•	
49	Number of members: <input type="text"/> Number of taxable members: <input type="text"/>	49		
See instructions before completing lines 50a and 50b				
50a	Fixed dollar minimum tax for members (\$1,500)	50a		
50b	Fixed dollar minimum tax for members (\$100, \$225, \$325, or \$425)	50b		
51	Total combined tax (add lines 48, 50a, and 50b)	51		
First installment of estimated tax for next period:				
52a	If you filed a request for extension, enter amount from Form CT-5.3, line 5	52a		
52b	If you did not file Form CT-5.3 and the total of lines 48 or 50a is over \$1,000, see instructions	52b		
53	Add line 51 and line 52a or 52b	53		
54	Total prepayments from line 72	54		
55	Balance (subtract line 54 from line 53; if line 54 is more than line 53, enter "0")	55		
56	Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0") ..	56		
57	Interest on late payment (see instructions)	57		
58	Late filing and late payment penalties (see instructions)	58		
59	Balance (add lines 55 through 58)	59		
60	Voluntary gifts/contributions: Return a Gift to Wildlife	60		00
61	Voluntary gifts/contributions: Breast Cancer Research & Education Fund	61		00
62	Balance due (if line 54 is less than the total of lines 53, 56, 57, 58, 60, and 61, the difference is amount due; enter payment on line A on page 1)	62		
63	Overpayment (if line 54 is more than the total of lines 53, 56, 57, 58, 60, and 61, the difference is amount overpaid) ...	63		
64	Amount of overpayment to be credited to next period	64		
65	Refund of overpayment (subtract line 64 from line 63)	65		
66	If you claim a refund of unused special additional mortgage recording tax credit, enter the amount from Form CT-43, line 18 (see instructions)	66		

Recap of credits claimed

Check boxes for any tax credits claimed by the New York S corporation or its shareholders. See instructions for Form CT-34-SH.

Tax Credits: Check forms filed and attach forms: CT-40 CT-41 CT-43 CT-44 CT-46

DTF-601 DTF-601.1 DTF-602 DTF-603 DTF-605

Composition of prepayments included on line 54

		Date paid	Amount
67	Mandatory first installment of combined group	67	
68	CT-400 installments of combined group	1	
		2	
		3	
69	Payment with extension request, Form CT-5.3, line 8	69	
70	Credit from prior years	70	
71	Total prepayments from members not previously included in the combined return (from Form(s) CT-3-S-A/C) ..	71	
72	Total prepayments (add lines 67 through 71; enter here and on line 54)	72	

73 Interest deducted in computing federal taxable income 73 •

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

75 Are you claiming small business taxpayer status to lower the tax rate on the entire net income base? 75 Yes No

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

Number of par shares / Value \$	Number of no-par shares / Value \$
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Payer corporation business name	Employer identification number
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Computation of combined business allocation percentage for aviation corporations *(use combined totals when dividing)*

77 New York aircraft arrivals and departures (revenue flights only)	77
78 Total aircraft arrivals and departures (revenue flights only)	78
79 Combined New York State percentage <i>(divide line 77, column E, by line 78, column E)</i>	79
80 New York revenue tons handled	80
81 Total revenue tons handled	81
82 Combined New York State percentage <i>(divide line 80, column E, by line 81, column E)</i>	82
83 New York originating revenue	83
84 Total originating revenue	84
85 Combined New York State percentage <i>(divide line 83, column E, by line 84, column E)</i>	85
86 Total combined New York State percentages <i>(add lines 79, 82, and 85)</i>	86
87 Combined NY State business allocation percentage for aviation corporations <i>(divide line 86, column E, by three; enter here and in the boxes on lines 20 and 34)</i>	87

Computation of combined business allocation percentage for railroad and trucking corporations

88 Revenue miles in New York State	88
89 Revenue miles everywhere	89
90 Combined New York State business allocation percentage for railroad and trucking corporations <i>(divide line 88 by line 89; enter column E amount here and in the boxes on lines 20 and 34)</i>	90

Computation of combined business allocation percentage for general business corporations *(use combined totals when dividing)*

Average value of *(see instructions):*

91 New York real estate owned	91
92 Total real estate owned	92
93 New York real estate rented	93
94 Total real estate rented	94
95 New York inventories owned	95
96 Total inventories owned	96
97 New York tangible personal property owned	97
98 Total tangible personal property owned	98
99 New York tangible personal property rented	99
100 Total tangible personal property rented	100
101 Total New York property <i>(add lines 91, 93, 95, 97, and 99)</i>	101
102 Total property everywhere <i>(add lines 92, 94, 96, 98, and 100)</i>	102
103 Combined New York State property factor <i>(divide line 101, column E, by line 102, column E)</i>	103

Receipts in the regular course of business from:

104 Sales of tangible personal property shipped to points within New York State	104
105 Total sales of tangible personal property	105
106 New York services performed	106
107 Total services performed	107
108 New York rentals of property	108
109 Total rentals of property	109
110 New York royalties	110
111 Total royalties	111
112 Other New York business receipts	112
113 Total other business receipts	113
114 Total New York receipts <i>(add lines 104, 106, 108, 110, and 112)</i>	114
115 Total receipts everywhere <i>(add lines 105, 107, 109, 111, and 113)</i>	115
116 Combined New York State receipts factor <i>(divide line 114, column E, by line 115, column E)</i>	116

Wages and other compensation:

117 New York wages and other compensation of employees except general executive officers	117
118 Total wages and other compensation of employees except general executive officers	118
119 Combined New York State payroll factor <i>(divide line 117, column E, by line 118, column E)</i>	119
120 Total combined New York State factors <i>(add percentages on lines 103, 116, and 119)</i>	120
121 Combined business allocation percentage for general business corporations <i>(divide line 120, column E, by three or the number of factors; enter here and in the boxes on lines 20 and 34)</i>	121

	A Payer	B Total members	C Subtotal (column A + column B)	D Intercorporate eliminations		E Combined total (column C — column D)
77					77	•
78					78	•
79					79	• %
80					80	•
81					81	•
82					82	• %
83					83	•
84					84	•
85					85	• %
86					86	• %
87					87	• %

88					88	•
89					89	•
90					90	• %

91					91	•
92					92	•
93					93	•
94					94	•
95					95	•
96					96	•
97					97	•
98					98	•
99					99	•
100					100	•
101					101	•
102					102	•
103					103	• %

104					104	•
105					105	•
106					106	•
107					107	•
108					108	•
109					109	•
110					110	•
111					111	•
112					112	•
113					113	•
114					114	•
115					115	•
116					116	• %

117					117	•
118					118	•
119					119	• %
120					120	• %
121					121	• %

Payer corporation business name	Employer identification number
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Computation of combined investment capital and investment allocation percentage

(See instructions for information for lines 122 through 126)

122 Section 1 - Corporate and governmental debt instruments	122
A Average value <i>(see instructions)</i>	A
B Liabilities <i>(see instructions)</i>	B
C Net average value <i>(subtract line B from line A)</i>	C
D Net average value allocated to New York State	D
123 Section 2 - Corporate stock, stock rights, stock warrants and stock options	123
A Average value	A
B Liabilities	B
C Net average value <i>(subtract line B from line A)</i>	C
D Net average value allocated to New York State	D
124 Total Section 1 and Section 2	124
A Average value <i>(add lines 122A and 123A)</i>	A
B Liabilities <i>(add lines 122B and 123B)</i>	B
C Net average value <i>(add lines 122C and 123C)</i>	C
D Net average value allocated to New York State <i>(add lines 122D and 123D)</i>	D
125 Combined investment allocation percentage <i>(divide line 124D by line 124C; use to compute lines 19 and 33)</i>	125
126 Cash (optional)	126
127 Combined investment capital <i>(add lines 124C, column E, and 126, column E; enter here and on line 31)</i>	127

Computation of combined investment income for allocation

128 Interest income from investment capital, listed on line 122, Section 1 <i>(see instructions)</i>	128
129 Interest income from bank accounts	129
130 All other interest income from investment capital	130
131 Dividend income from investment capital	131
132 Net capital gain (or loss) from investment capital	132
133 Investment income other than interest, dividends, capital gains or capital losses	133
134 Total combined investment income <i>(add lines 128 through 133)</i>	134
135 Interest deductions directly attributable to investment capital	135
136 Non-interest deductions directly attributable to investment capital	136
137 Interest deductions indirectly attributable to investment capital	137
138 Non-interest deductions indirectly attributable to investment capital	138
139 Balance <i>(subtract the sum of lines 135 through 138, column E, from line 134, column E)</i>	139
140 Apportioned New York combined net operating loss deduction	140
141 Combined investment income before allocation <i>(subtract line 140 from line 139; enter here and on line 17)</i>	141

Computation of income from combined subsidiary capital *(see instructions for completing this section)*

142 Interest from combined subsidiary capital <i>(attach list)</i>	142
143 Dividends from combined subsidiary capital <i>(attach list)</i>	143
144 Capital gains from combined subsidiary capital <i>(see instructions; attach list)</i>	144
145 Total income from combined subsidiary capital <i>(add lines 142 through 144, column E; enter here and on line 9)</i>	145

Computation and allocation of combined subsidiary capital base

(See instructions for information for lines 146 through 149)

Include all corporations (except a DISC) in which you own more than 50% of the voting stock.

146 Average value of subsidiary capital	146
147 Liabilities	147
148 Net average value	148
149 Net average value allocated to New York State	149

	A Payer	B Total members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C — column D)
122					122
A					A
B					B
C					C
D					D

123					123
A					A
B					B
C					C
D					D

124					124
A					A ●
B					B ●
C					C ●
D					D ●
125					125 ● %
126					126 ●
127					127 ●

128					128 ●
129					129 ●
130					130 ●
131					131 ●
132					132 ●
133					133 ●
134					134 ●
135					135 ●
136					136 ●
137					137 ●
138					138 ●
139					139 ●
140					140 ●
141					141 ●

142					142 ●
143					143 ●
144					144 ●
145					145 ●

146					146 ●
147					147 ●
148					148 ●
149					149 ■

Notes

Need help?



Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the
New York State Business Tax
Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and
outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are
available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: <http://www.tax.state.ny.us>



Hotline for the hearing and speech impaired:
1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time),
Monday through Friday. If you do not own a
telecommunications device for the deaf (TDD), check with
independent living centers or community action programs
to find out where machines are available for public use.



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questions about special accommodations for persons with
disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:
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TAXPAYER ASSISTANCE BUREAU
TAXPAYER CORRESPONDENCE
W A HARRIMAN CAMPUS
ALBANY NY 12227