



CT-3-S

Final return
(see instructions)
 Amended return

New York State Department of Taxation and Finance New York S Corporation Franchise Tax Return Tax Law – Articles 9-A and 22

2002 calendar-yr. filers, check box:
Other filers, enter tax period:
beginning
ending

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Mailing name and address	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name above) and address c/o		State or country of incorporation	
	Number and street or PO box		Date of incorporation	
	City	State	ZIP code	Foreign corporations: date began business in NYS
If address above is new, check box (see instructions) <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.		Business telephone number ()	Audit use
NAICS business code number (see instructions)		Principal business activity		If you have any subsidiaries incorporated outside New York State, check box <input type="checkbox"/>
Has the corporation revoked its election to be treated as a New York S corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, give effective date _____			Number of shareholders	

A. Payment – pay amount shown on line 50. Make check payable to: <i>New York State Corporation Tax</i>	Payment enclosed
..... Attach your payment here.	

Computation of entire net income base	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	Noninterest deductions directly attributable to subsidiary capital (see instructions)	3b.	
	4a	Interest deductions indirectly attributable to subsidiary capital (see instructions)	4a.	
	4b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions)	4b.	
	5	New York State and other state and local taxes deducted on your federal return (see instructions)	5.	
	6	ACRS and MACRS deductions used in the computation of line 1 (see instructions)	6.	
	7	Other additions (attach list; see instructions)	7.	
	8	Add lines 1 through 7	8.	
	9	Income from subsidiary capital (from Form CT-3-S-ATT, line 51)	9.	
	10	Fifty percent 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)	15.		
16	Entire net income (subtract line 15 from line 8)	16.		
17	Investment income for allocation (from Form CT-3-S-ATT, line 70, but not more than the amount on line 16)	17.		
18	Business income for allocation (subtract line 17 from line 16)	18.		
19	Allocated investment income (multiply line 17 by <input type="text"/> % from Form CT-3-S-ATT, line 53)	19.		
20	Allocated business income (multiply line 18 by <input type="text"/> % from Form CT-3-S-ATT, line 19, line 27, or line 29)	20.		
21	Entire net income base (add lines 19 and 20)	21.		
Tax computation	22	Entire net income base multiplied by corporate tax rate (multiply line 21 by 7.5% (.075))	22.	
	23	Entire net income base multiplied by Article 22 tax rate (see instructions)	23.	
	24	Tax on entire net income base (subtract line 23 from line 22)	24.	
	25	Fixed dollar minimum tax before Article 22 tax equivalent reduction (see instructions)	25.	
		Gross payroll <input type="text"/>		
	26	Article 22 tax equivalent reduction (enter amount from line 23)	26.	
	27	Fixed dollar minimum tax (subtract line 26 from line 25; see instructions for limitation)	27.	
	28	Tax (enter amount from line 24 or 27; whichever is larger)	28.	
	29	Special additional mortgage recording tax credit (from Form CT-43)	29.	
	30	Balance (subtract line 29 from line 28)	30.	
		31 Tax due (enter amount from line 27 or 30, whichever is larger) ..	31.	
		32 Recapture of tax credits (see instructions)	32.	
	33 Total tax (add lines 31 and 32; enter here and on page 2, line 34)	33.		

44001020094

First installment of estimated tax for the next tax period:

34 Enter amount from line 33 on page 1	34.	
35a If you filed a request for extension, enter amount from Form CT-5.4, line 2	35a.	
35b If you did not file Form CT-5.4 and line 34 is over \$1,000, see instructions	35b.	
36 Add line 34 and line 35a or 35b	36.	

Composition of prepayments:

	Date paid	Amount	
37 Mandatory first installment	37.		
38 Second installment from Form CT-400	38.		
39 Third installment from Form CT-400	39.		
40 Fourth installment from Form CT-400	40.		
41 Payment with extension request from Form CT-5.4 ...	41.		
42 Overpayment credited from prior years	42.		
43 Total prepayments (add lines 37 through 42)	43.		
44 Balance (subtract line 43 from line 36; if line 43 is larger than line 36, enter "0")	44.		
45 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0")	45.		
46 Interest on late payment (see instructions)	46.		
47 Late filing and late payment penalties (see instructions)	47.		
48 Balance (add lines 44 through 47)	48.		
49 Voluntary gifts/contributions: Return a Gift to Wildlife		00	
(see instructions) Breast Cancer Research & Education Fund ..		00	49. 00
50 Balance due (if line 43 is less than the total of lines 36, 45, 46, 47, and 49, the difference is the amount due; enter payment on line A on page 1)	50.		
51 Overpayment (if line 43 is more than the total of lines 36, 45, 46, 47, and 49, the difference is the amount overpaid)	51.		
52 Amount of overpayment to be credited to next period	52.		
53 Refund of overpayment (subtract line 52 from line 51)	53.		
54 If you claim a refund of unused special additional mortgage recording tax credit, enter the amount from Form CT-43, line 13 (see instructions)	54.		
55 Are you claiming small business taxpayer status to lower the tax rate on the entire net income base?	55.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
56 If you answered Yes to question 55, enter total capital contributions (see worksheet instructions)	56.		

Additional information — Check boxes for any tax credits claimed by the New York S corporation or its shareholders (see Form CT-34-SH instructions). Tax credits — check forms filed and attach forms:

- CT-40 CT-41 CT-43 CT-44 CT-46
- CT-249 CT-250 CT-601 CT-601.1 CT-602
- CT-603 CT-604 CT-605 DTF-621 DTF-622
- DTF-623 DTF-624 DTF-630 Other credits

Attach a copy of your **pro forma federal Form 1120** and a copy of your **actual federal Form 1120S filed** (see instructions for line 1). If you filed a return other than federal Form 1120S, enter form number here:

Check box and attach Form CT-60-QSSS to notify the Tax Department that a qualified subchapter S subsidiary (QSSS) is included in this return
Interest deducted in computing federal taxable income:

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

If this return is for a termination year, check the appropriate box to indicate which method of accounting was used for the New York S short year (see page 5 of the instructions for Form CT-3-S).
 Normal accounting rules Daily pro rata allocation

Net operating loss carryback election

If line 16 is a loss (without regard to the deduction on line 12), check the appropriate box to indicate whether or not you elect to carry back the first \$10,000 of the loss.
Yes I elect to carry back the first \$10,000.
No I do not elect to carry back the first \$10,000.

If the first \$10,000 of the loss is not carried back, it is carried forward. Once made, this election is irrevocable for the loss year.

Issuer's allocation percentage

If you completed Form CT-3-S-ATT, enter percentage from Form CT-3-S-ATT, line 44. If you did not complete Form CT-3-S-ATT, enter "100" %
Article 27, section 1085 of the Tax Law provides for a \$500 penalty for failure to provide this information.

If you use a paid preparer, or for any other reason do not need New York State forms mailed to you next year, check box

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
Paid preparer use only	Firm's name (or yours if self-employed)	ID number	Date
	Address	Signature of individual preparing this return	