



CT-3-S

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New York State Department of Taxation and Finance

New York S Corporation Franchise Tax Return

Tax Law – Articles 9-A and 22

All filers must enter tax period:

beginning ending

Final return
(see page 5
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/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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</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 46. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	A. <input type="text"/>

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. Have you underreported your tax due on past returns? To correct this without penalty, visit us at www.nystax.gov.

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 section 660(i)....

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	B	C
	Accumulated adjustments account	Other adjustments account	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 line 22; if none, enter 0.

22 New York receipts	•	22.		
23 Fixed dollar minimum tax	•	23.		
24 Recapture of tax credits	•	24.		
25 Total tax after recapture of tax credits (add lines 23 and 24)	•	25.		
26 Special additional mortgage recording tax credit (from Form CT-43)	•	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.		

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	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	41.		
42	Late filing and late payment penalties	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 Cancer Research, Detection, and Education Fund	44c.	00	
44d	9/11 Memorial	44d.	00	
45	Add lines 31, 40, 41, 42, and 44a through 44d	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	48.		
49	Refund of overpayment (subtract line 48 from line 47)	49.		
50	If you claim a refund of unused special additional mortgage recording tax credit, enter the amount from Form CT-43, line 13 (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.

Final federal determination • If marked, enter date of determination: • ____ - ____ - ____ Federal return filed ... Form 1139 •

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	Signature of authorized person		Official title		
	E-mail address of authorized person			Date	
Paid preparer use only	Firm's name (or yours if self-employed)			ID number	
	Signature of individual preparing this return		Address	City	State ZIP code
	E-mail address of individual preparing this return				Date

See instructions for where to file.

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