



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 []

Form with fields for Employer identification number (EIN), File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, Foreign corporations: date began business in NYS, NAICS business code number, NYS principal business activity, etc.

Payment section with fields for 'Pay amount shown on line 46' and 'Payment enclosed'.

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.

- Questions B through O regarding tax filing details, such as 'If you filed a return(s) other than federal Form 1120S', 'Enter your business allocation percentage', 'Did the S corporation make an IRC section 338 or 453 election?', etc.



- Questions P and Q: 'If you filed as a New York C corporation in previous years, enter the last year filed as such' and 'Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)?'

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	•	•
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)

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	



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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