



# CT-3-S

# S Corporation Information Return

Tax Law — Articles 9-A and 22

For calendar year 1989  
or tax period:

beginning

ending

Employer identification number		File number *		You must report changes to your name, EIN, address or owner/officer information on Form DTF-95. Also, if address on return is new, check box. <input type="checkbox"/>	For office use only  Date received  Audit use
Name					
Number and street		City or town	State ZIP code		
Trade name		Business telephone number ( )		Business group code number (from federal return)	
Principal business activity		State of incorporation	date / /	Date began business in NY:	
Foreign corporation, authorized to do business in NYS? <input type="checkbox"/> Yes <input type="checkbox"/> No				Number of shareholders	

Does this corporation have an interest in real property located in New York State? . . . . . Yes •  No •

Has the controlling interest in the corporation's stock changed during the period covered in this return? . . . Yes •  No •   
If you answered Yes to both questions, attach a separate sheet with complete details (see instructions).

Was the corporation involved in a corporate acquisition on or after April 19, 1989? . . . . . Yes •  No •   
If you answered Yes, complete and attach Form IT-244, Acquisition Information Report.

<b>A. Payment — pay amount shown on line 11 — Make check payable to: New York State Corporation Tax</b>	Payment enclosed \$	
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1 Ordinary income or loss from line 21 of federal Form 1120S . . . . . <b>1</b>		
<b>Recapture of excess corporate tax credits taken in prior nonelecting years or when the New York S election was not in effect:</b>		
2 Recaptured investment tax credit, retail enterprise tax credit, employment incentive tax credit and research and development tax credit . . . . .	<b>2</b>	•
3 Recaptured EDZ investment tax credit . . . . .	<b>3</b>	•
4 Total recaptured tax credits (add lines 2 and 3) . . . . .	<b>4</b>	
5 Filing fee, \$325 (see instructions) . . . . .	<b>5</b>	
6 Total (add lines 4 and 5) . . . . .	<b>6</b>	
7 Prepayment . . . . .	<b>7</b>	
8 Balance (if line 7 is smaller than line 6, subtract line 7 from line 6) . . . . .	<b>8</b>	
9 Interest on late payment . . . . .	<b>9</b>	
10 Late filing and late payment penalties . . . . .	<b>10</b>	
11 <b>Balance due</b> (add lines 8, 9 and 10 — enter payment on line A above) . . . . .	<b>11</b>	
12 Overpayment (if line 6 is smaller than line 7, subtract line 6 from line 7) . . . . .	<b>12</b>	
13 Amount of overpayment to be credited to next period . . . . .	<b>13</b>	
14 Amount of overpayment to be refunded (subtract line 13 from line 12) . . . . .	<b>14</b>	

### Certification

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

Date	Signature of elected officer or authorized person	Title
Date	Signature of individual or name of firm preparing this return	Preparer's address

**Attach a complete copy of your federal Form 1120S to this return.**

**Schedule A — Shareholder Information** (attach separate sheet if necessary). Check here  if separate sheet is attached.

Name and Address of Shareholder	Check box below if nonresident	Social Security Number	Stock Ownership	
			Number of Shares	Period Held From To
Check box if any shareholders are nonresidents: <input type="checkbox"/>				
A •	<input type="checkbox"/>	•		
B •	<input type="checkbox"/>	•		
C •	<input type="checkbox"/>	•		
D •	<input type="checkbox"/>	•		

Enter total number of shareholders in box on Page 1.

**Schedule B — Shareholders' Share of Income, Credits, Deductions, etc.**

Instead of entering shareholders' pro rata shares in Part I below, you may attach a copy of federal Schedule K-1 for each shareholder. However, you must complete the **Total** column for each applicable item below.

**Part I — Shareholders' pro rata shares of:**

	A	B	C	D	Total
15 Ordinary income (loss) from trade or business activities					•
16 Net income (loss) from rental real estate activities					•
17 Net income (loss) from other rental activities					•
18 Portfolio income (loss)					•
19 Net gain (loss) under section 1231 (other than due to casualty or theft)					•
20 Other income (loss) (attach schedule)					•
21 Total income (loss) (add lines 15 through 20)					•
22 Charitable contributions					
23 Section 179 expense deduction					•
24 Expenses related to portfolio income (loss)					
25 Other deductions					
26 Total deductions (add lines 22 through 25)					•
27 Federal tax preference items for minimum tax					
28 Interest expense on investment debts paid or accrued in 1989					
29 Total foreign taxes (check one) <input type="checkbox"/> Paid <input type="checkbox"/> Accrued					
30 Reduction in foreign taxes					
31 Total property distributions (including cash other than dividend distributions reported on line 33)					•
32 Other items and amounts not included above that are required to be reported separately to shareholders for federal purposes (attach schedule)					
33 Total dividend distributions paid from accumulated earnings and profits contained in other retained earnings					

(Schedule B continues on page 3)

Corporation's name

Employer identification number

**Schedule B - (continued)**

**Part II — Shareholders' Share of Corporation's New York Tax Credits and Taxes on Early Dispositions**

	A	B	C	D	Total
34 Investment tax credit and/or retail enterprise tax credit (attach Form CT-46) .....					•
35 Investment tax credit on research and development property at the optional rate (attach Form CT-46) .....					•
36 Tax on early dispositions — investment tax credit, research and development tax credit and/or retail enterprise tax credit (attach Form CT-46 and/or CT-42) .....					
37 Special additional mortgage recording tax credit (attach Form CT-43) .....					
38 EDZ Wage Tax Credit (attach Form DTF-601) .....					
39 EDZ Investment Tax Credit (attach Form DTF-603) .....					
40 EDZ Capital Corporation Credit (attach Form DTF-602) .....					
41 Tax on early dispositions — EDZ Investment Tax Credit (attach Form DTF-603) .....					

**Part III — Shareholders' Shares of Changes from Federal Items**

	A	B	C	D	Total
<b>Additions</b>					
42 Accelerated cost recovery system (ACRS) deduction (from Form CT-399) .....					
43 Other additions (see instructions, attach explanation) .....					
<b>Subtractions</b>					
44 New York depreciation (from Form CT-399) .....					
45 Other subtractions (see instructions, attach explanation) .....					
<b>Other Items (see instructions, attach explanation)</b>					
46 Additions to federal itemized deductions .....					
47 Subtractions from federal itemized deductions .....					
48 New York adjustments to federal tax preference items .....					

(Schedules C and D on page 4)

**Schedule C, Part I — Business Allocation — complete this schedule if the S corporation has nonresident shareholders and property, payroll or sales outside New York State (see instructions).**

Are you making the election to use fair market value in your property factor? . . . . .  Yes  No  
 Are you making the election to phase-in your rented tangible personal property? . . . . .  Yes  No

	A New York State	B Everywhere	
<b>Average value of:</b>			
49 Real estate owned . . . . .	49		
50 Real estate rented (attach list) . . . . .	50		
51 Inventories owned . . . . .	51		
52 Tangible personal property owned . . . . .	52		
53 Tangible personal property rented . . . . .	53		
54 Total (add lines 49 through 53) . . . . .	54		
55 Percentage in New York State (divide line 54, Column A, by line 54, Column B) . . . . .			55 • %
<b>Receipts in the regular course of business from:</b>			
56 Sales of tangible personal property shipped to points within New York State . . . . .	56		
57 All sales of tangible personal property . . . . .	57		
58 Services performed . . . . .	58		
59 Rentals of property . . . . .	59		
60 Royalties . . . . .	60		
61 Other business receipts . . . . .	61		
62 Total (add lines 56 through 61) . . . . .	62		
63 Percentage in New York State (divide line 62, Column A, by line 62, Column B) . . . . .			63 • %
64 Additional receipts percentage (enter percentage from line 63) . . . . .			64 %
65 Wages and other compensation of employees except general executive officers . . . . .	65		
66 Percentage in New York State (divide line 65, Column A, by line 65, Column B) . . . . .			66 • %
67 Add percentages on lines 55, 63, 64 and 66 . . . . .			67 %
68 Business allocation percentage (divide line 67 by four or by the number of percentages) . . . . .			68 • %

**Schedule C, Part II — Computation of Business Allocation Percentage for Aviation Corporations**

69 Revenue aircraft arrivals and departures . . . . .	69		
70 New York percentage (divide line 69, Column A by Column B) . . . . .			70 %
71 Revenue tons handled . . . . .	71		
72 New York percentage (divide line 71, Column A by Column B) . . . . .			72 %
73 Originating revenue . . . . .	73		
74 New York percentage (divide line 73, Column A by Column B) . . . . .			74 %
75 Total (add lines 70, 72 and 74) . . . . .			75 %
76 Business allocation percentage (divide line 75 by three) . . . . .			76 • %

**Schedule D — Investment Allocation Percentage — Complete this schedule if the S corporation has both nonresident shareholders and investment income.**

A Description of Investment Capital (List each stock and security; attach separate sheet if necessary)	B Number of Shares or Amount of Securities	C Average Value	D Liabilities Directly or Indirectly Attributable to Investment Capital	E Net Average Value (Col. C — Col. D)	F Issuer's Allocation %	G Value Allocated to New York State (Col. E x Col. F)
					%	
77 Total . . . . .	77					
78 Investment allocation percentage (divide line 77G by line 77E) . . . . .						78 %

Mail this form to New York State Corporation Tax, Processing Unit, P.O. Box 1909, Albany, New York 12201-1909