



CT-3-S-A/C

New York State Department of Taxation and Finance

Report by an S Corporation Included in a Combined Franchise Tax Return

Tax Law — Article 9-A

2002 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 of incorporation, Date of incorporation, City, State, ZIP code, Foreign corporations: date began business in NYS, Business telephone number, NAICS business code number, Principal business activity, Has the corporation revoked its election to be treated as a New York S corporation?, Combined group payer corporation's name, Combined group payer corporation's employer identification number

You must complete Form CT-34-SH, Shareholder Information Schedule, and attach it to this form.

Total number of shareholders

1 Gross payroll Fixed dollar minimum tax (only for the corporation filing this form; see instructions)

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

Table with 4 columns: Number of par shares, Value, Number of no-par shares, Value

Composition of prepayments

Member's prepayments to be credited and included in Form CT-3-S-A, New York S Corporation Combined Franchise Tax Return.

Table with 3 columns: Description, Date paid, Amount. Rows 3-7: Mandatory first installment, Second installment from Form CT-400, Third installment from Form CT-400, Fourth installment from Form CT-400, Payment with extension request, Overpayment credited from prior years, Total prepayments

Certification. Under penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this report 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 (or yours if self-employed), ID number, Date, Address, Signature of individual preparing this return

Attach this form and Form CT-34-SH to the payer corporation's Form CT-3-S-A.

Instructions

Filing requirements

Form CT-3-S-A/C is an individual certification that must be filed by each member of the New York State combined group except a foreign corporation that is not taxable in New York State. This form is required to be filed annually and must be attached to the payer corporation's Form CT-3-S-A.

You must complete Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*, and attach it to this form.

Reporting period

If you are a calendar-year filer, check the box in the upper right corner on the front of the form.

If you are a fiscal-year filer, complete the beginning and ending tax period boxes in the upper right corner on the front of the form.

NAICS business code number

Enter the six-digit NAICS business activity code number from your federal return.

Fixed dollar minimum tax

Line 1 — Each corporation (except the payer corporation or a foreign corporation that is not taxable in New York State) must compute its own fixed dollar minimum tax on this form. Enter your gross payroll in the box. *Gross payroll* is the total wages, salaries, and other personal services compensation of all employees, including general executive officers, wherever located. Include any wages included in the cost of goods sold, federal Form 1120-S, Schedule A, line 8.

Do not remit the tax with this form. Enter the fixed dollar minimum tax on line 1 of this form and also include it on Form CT-3-S-A, line 50a or line 50b, whichever is applicable.

Compute the fixed dollar minimum tax from the chart below.

For a New York S corporation with gross payroll of:	Fixed dollar minimum tax equals:
\$250,000 or less	\$100*
More than \$250,000 but not more than \$500,000	\$225*
More than \$500,000 but not more than \$1,000,000	\$325
More than \$1,000,000 but less than \$6,250,000	\$425
\$6,250,000 or more	\$1,500

* Foreign authorized corporations: If your total corporation taxes are less than \$300, you must increase your payment accordingly to satisfy the \$300 maintenance fee requirement.

Short periods – Fixed dollar minimum tax and maintenance fee

Annualize the gross payroll for tax periods of less than 12 months by dividing the amount of gross payroll by the number of months in the short period and multiplying the result by 12.

The fixed dollar minimum tax and maintenance fee may be reduced for short periods:

Period	Reduction
– not more than 6 months	50%
– more than 6 months but not more than 9 months	25%
– more than 9 months	None

Composition of prepayments

Complete this schedule only if the corporation filing this Form CT-3-S-A/C made separate payments or has separate credits.

Line 6 — Include franchise tax overpayments credited from prior years.

Line 7 — The total will be carried to Form CT-3-S-A, line 71.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



Telephone assistance is available from 8 a.m. to 5:55 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: www.tax.state.ny.us



Hotline for the hearing and speech impaired: 1 800 634-2110 from 8 a.m. to 5:55 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.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:
NYS TAX DEPARTMENT
TAXPAYER CONTACT CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227