



CT-3-S-A

Amended return

New York State Department of Taxation and Finance

New York S Corporation Combined Franchise Tax Return

Tax Law — Article 9-A

2003 calendar-year filers check box:

Other filers enter tax period: beginning ending

Employer identification number	File number	Business telephone number ()	If you have any subsidiaries incorporated outside NYS, check box <input type="checkbox"/>	If you claim an overpayment, check 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 (see instructions)	If address above is new, check box <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.		Audit (for Tax Department use only)
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 of payer corporation	Total combined assets	Total combined receipts
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A. Payment — pay amount shown on line 62. Make check payable to: New York State Corporation Tax Attach your payment here.	Payment enclosed
B. Combined issuer's allocation percentage (from line 36)	%

Attach a copy of your pro forma federal Form 1120 and a copy of your actual federal Form 1120-S filed for each member of the combined group (see instructions for line 1). If any member filed a federal return other than an 1120-S, list returns here: _____

Forms to file

Members included in the combined return should not file Form CT-3-S.

Attach the following when you file your Form CT-3-S-A:

- Form CT-3-S-A/ATT, Schedules A, B, and C - Attachment to Form CT-3-S-A
- Form CT-3-S-A/B, Combined Group Detail Spreadsheet (if necessary)
- Form CT-3-S-A/C, Report by an S Corporation Included in a Combined Franchise Tax Return
- Form CT-34-SH, New York S Corporation Shareholders' Information Schedule
- Other relevant forms

For additional information see Form CT-3-S-A-I, Instructions for Forms CT-3-S-A, CT-3-S-A/ATT, and CT-3-S-A/B.

A Form CT-3-S-A/C, Report by an S Corporation Included in a Combined Franchise Tax Return, must be filed for each member of the combined group except a nontaxpayer (a foreign S corporation not taxable in New York State but included in the combined group).

Check box and attach Form CT-60-QSSS if any member of the combined group is the parent of a qualified subchapter S subsidiary (QSSS)

Payer corporation business name	Employer identification number
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Computation of combined entire net income (ENI) base *(see instructions)*

1	Federal taxable income before net operating loss (NOL) 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 <i>(see instructions)</i>	3a.
3b	Noninterest deductions directly attributable to subsidiary capital <i>(see instructions)</i>	3b.
4a	Interest deductions indirectly attributable to subsidiary capital <i>(see instructions)</i>	4a.
4b	Noninterest deductions indirectly attributable to subsidiary capital <i>(see instructions)</i>	4b.
5	New York State and other state and local taxes deducted on your federal return <i>(see instructions)</i>	5.
6	ACRS/MACRS deduction and the 30%/50% federal special depreciation deduction <i>(see instructions)</i>	6.
7	Other additions <i>(attach list; see instructions)</i>	7.
8	Add lines 1 through 7, column E	8.
9	Income from subsidiary capital <i>(see instructions)</i>	9.
10	Fifty percent of dividends from nonsubsidiary corporations <i>(see instructions)</i>	10.
11	Foreign dividends gross-up not included on lines 9 and 10	11.
12	Combined New York net operating loss deduction (NOLD) <i>(attach federal and NYS computations)</i>	12.
13	Allowable New York depreciation <i>(see instructions)</i>	13.
14	Other subtractions <i>(attach list; see instructions)</i>	14.
15	Total subtractions <i>(add lines 9 through 14, column E)</i>	15.
16	Combined ENI <i>(subtract line 15 from line 8)</i>	16.
17	Combined investment income before allocation <i>(from line 141 but not more than the amount on line 16)</i>	17.
18	Combined business income before allocation <i>(subtract line 17 from line 16)</i>	18.
19	Allocated combined investment income <i>(multiply line 17 by</i> <input type="text" value=""/> <i>% from line 125)</i>	19.
20	Allocated combined business income <i>(multiply line 18 by</i> <input type="text" value=""/> <i>% from line 87, 90, or 121)</i>	20.
21	Combined ENI base <i>(add lines 19 and 20)</i>	21.

Computation of combined capital base and combined group issuer's allocation percentage

(Use average values and enter whole dollars for lines 22 through 27; see instructions.)

22	Total assets from federal return	22.
23	Real property and marketable securities included on line 22	23.
24	Subtract line 23 from line 22	24.
25	Real property and marketable securities at fair market value	25.
26	Adjusted total assets <i>(add lines 24 and 25)</i>	26.
27	Total liabilities	27.
28	Total combined capital <i>(subtract line 27, column E from line 26)</i>	28.
29	Combined subsidiary capital <i>(from line 148, column E)</i>	29.
30	Combined business and investment capital <i>(subtract line 29 from line 28)</i>	30.
31	Combined investment capital <i>(from line 127, column E)</i>	31.
32	Combined business capital <i>(subtract line 31 from line 30)</i>	32.
33	Allocated combined investment capital <i>(multiply line 31 by</i> <input type="text" value=""/> <i>% from line 125)</i>	33.
34	Allocated combined business capital <i>(multiply line 32 by</i> <input type="text" value=""/> <i>% from line 87, 90, or 121)</i>	34.
35	Allocated combined subsidiary capital <i>(from line 149, column E)</i>	35.
36	Combined group issuer's allocation percentage or license fee allocation percentage <i>(add lines 33, 34, and 35 and divide the result by line 28; enter here and on the front page, line B)</i>	36.

	A Payer	B Total members	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined total <i>(column C — column D)</i>
1.					1.
2.					2.
3a.					3a.
3b.					3b.
4a.					4a.
4b.					4b.
5.					5.
6.					6.
7.					7.
8.					8.
9.					9.
10.					10.
11.					11.
12.					12.
13.					13.
14.					14.
15.					15.
16.					16.
17.					17.
18.					18.
19.					19.
20.					20.
21.					21.

22.					22.
23.					23.
24.					24.
25.					25.
26.					26.
27.					27.
28.					28.
29.					29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.					35.
36.					36.

%

Payer corporation business name	Employer identification number
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Computation of tax

37 <input style="width:100%;" type="text" value="Gross payroll"/>	38 <input style="width:100%;" type="text" value="Total receipts"/>	39 <input style="width:100%;" type="text" value="Average value of gross assets"/>
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40 Fixed dollar minimum tax <i>(see instructions)</i>	•	40.		
41 Recapture of tax credits <i>(see instructions)</i>	■	41.		
42 Total tax after recapture of tax credits <i>(add lines 40 and 41)</i>	•	42.		
43 Special additional mortgage recording tax credit from Form CT-43	■	43.		
44 Tax due after credits <i>(subtract line 43 from line 42)</i>	•	44.		
45				
46				
47				
48				
49 Number of members: • <input style="width:50px;" type="text"/> Number of taxable members: <input style="width:50px;" type="text"/>		49.		
See instructions before completing lines 50a and 50b				
50a Fixed dollar minimum tax for members (\$1,500)		50a.		
50b Fixed dollar minimum tax for members (\$100, \$225, \$325, \$425, or \$800)		50b.		
51 Total combined tax due <i>(add lines 44, 50a, and 50b)</i>		51.		
First installment of estimated tax for next period:				
52a If you filed a request for extension, enter amount from Form CT-5.3, line 5		52a.		
52b If you did not file Form CT-5.3 and the total of lines 44 and 50a is over \$1,000, see instructions		52b.		
53 Add line 51 and line 52a or 52b		53.		
54 Total prepayments from line 74		54.		
55 Balance <i>(subtract line 54 from line 53; if line 54 is more than line 53, enter "0")</i>		55.		
56 Penalty for underpayment of estimated tax <i>(check box if Form CT-222 is attached <input style="width:20px;" type="checkbox"/>; if none, enter "0")</i> ..		56.		
57 Interest on late payment <i>(see instructions)</i>		57.		
58 Late filing and late payment penalties <i>(see instructions)</i>		58.		
59 Balance <i>(add lines 55 through 58)</i>		59.		
60 Voluntary gifts/contributions: Return a Gift to Wildlife	■ 60.		00	
61 Voluntary gifts/contributions: Breast Cancer Research and Education Fund	■ 61.		00	
62 Balance due <i>(if line 54 is less than the total of lines 53, 56, 57, 58, 60, and 61, the difference is amount due; enter payment on the front page, line A)</i>		62.		
63 Overpayment <i>(if line 54 is more than the total of lines 53, 56, 57, 58, 60, and 61, the difference is amount overpaid)</i> ..		63.		
64 Amount of overpayment to be credited to next period		64.		
65 Refund of overpayment <i>(subtract line 64 from line 63)</i>		65.		
66 If you claim a refund of unused special additional mortgage recording tax credit, enter the amount from Form CT-43 <i>(see instructions)</i>		66.		

Summary of credits claimed

Check boxes for any tax credits claimed by the New York S corporation or its shareholders. See instructions for Form CT-34-SH.

- 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 credit(s)

Composition of prepayments included on line 54 (see instructions)

	Date paid	Amount
67 Mandatory first installment of combined group	67.	
68 Second installment of combined group from Form CT-400	68.	
69 Third installment of combined group from Form CT-400	69.	
70 Fourth installment of combined group from Form CT-400	70.	
71 Payment with extension request, Form CT-5.3, line 8	71.	
72 Overpayment credited from prior years	72.	
73 Total prepayments from members not previously included in the combined return (from Form(s) CT-3-S-A/C) ...	73.	
74 Total prepayments (add lines 67 through 73; enter here and on line 54)	74.	

75 Interest deducted in computing federal taxable income 75.

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

76 Payer corporation organized outside New York State, complete the following for capital stock issued and outstanding.

Number of par shares	Value / \$	Number of no-par shares	Value / \$
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Payer corporation business name	Employer identification number
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Computation of combined business allocation percentage for aviation corporations *(use combined totals when dividing)*

77a New York aircraft arrivals and departures <i>(revenue flights only)</i>	77a.
77b Adjusted New York aircraft arrivals and departures <i>(revenue flights only)</i> <i>(multiply line 77a by 60% (.6))</i>	77b.
78 Total aircraft arrivals and departures <i>(revenue flights only)</i>	78.
79 Combined New York State percentage <i>(divide line 77b, column E, by line 78, column E)</i>	79.
80a New York revenue tons handled	80a.
80b Adjusted New York revenue tons handled <i>(multiply line 80a by 60% (.6))</i>	80b.
81 Total revenue tons handled	81.
82 Combined New York State percentage <i>(divide line 80b, column E, by line 81, column E)</i>	82.
83a New York originating revenue	83a.
83b Adjusted New York originating revenue <i>(multiply line 83a by 60% (.6))</i>	83b.
84 Total originating revenue	84.
85 Combined New York State percentage <i>(divide line 83b, column E, by line 84, column E)</i>	85.
86 Total combined New York State percentages <i>(add lines 79, 82, and 85)</i>	86.
87 Combined NY State business allocation percentage for aviation corporations <i>(divide line 86, column E, by three; enter here and in the boxes on lines 20 and 34)</i>	87.

Computation of combined business allocation percentage for railroad and trucking corporations

88 Revenue miles in New York State	88.
89 Total revenue miles	89.
90 Combined business allocation percentage <i>(divide line 88 by line 89, column E, enter amount here and in the boxes on lines 20 and 34)</i>	90.

Computation of combined business allocation percentage for general business corporations *(use combined totals when dividing)*

91 New York real estate owned	91.
92 Total real estate owned	92.
93 New York real estate rented	93.
94 Total real estate rented	94.
95 New York inventories owned	95.
96 Total inventories owned	96.
97 New York tangible personal property owned	97.
98 Total tangible personal property owned	98.
99 New York tangible personal property rented	99.
100 Total tangible personal property rented	100.
101 Total New York property <i>(add lines 91, 93, 95, 97, and 99)</i>	101.
102 Total property everywhere <i>(add lines 92, 94, 96, 98, and 100)</i>	102.
103 Combined New York State property factor <i>(divide line 101, column E, by line 102, column E)</i>	103.
104 Sales of tangible personal property allocated to New York State <i>(see instructions)</i>	104.
105 Total sales of tangible personal property	105.
106 New York services performed	106.
107 Total services performed	107.
108 New York rentals of property	108.
109 Total rentals of property	109.
110 New York royalties	110.
111 Total royalties	111.
112 Other New York business receipts	112.
113 Total other business receipts	113.
114 Total New York receipts <i>(add lines 104, 106, 108, 110, and 112)</i>	114.
115 Total receipts everywhere <i>(add lines 105, 107, 109, 111, and 113)</i>	115.
116 Combined New York State receipts factor <i>(divide line 114, column E, by line 115, column E)</i>	116.
117 New York wages and other compensation of employees except general executive officers	117.
118 Total wages and other compensation of employees except general executive officers	118.
119 Combined New York State payroll factor <i>(divide line 117, column E, by line 118, column E)</i>	119.
120 Total combined New York State factors <i>(add percentages on lines 103, 116, and 119)</i>	120.
121 Combined business allocation percentage <i>(divide line 120, column E, by three or the number of factors; enter here and in boxes on lines 20 and 34)</i>	121.

Average value of property
(see instructions):

Receipts in the regular course of business from:

Wages and other compensation:

	A Payer	B Total members	C Subtotal (column A + column B)	D Intercorporate eliminations		E Combined total (column C — column D)
77a.					77a.	
77b.					77b.	
78.					78.	
79.					79.	%
80a.					80a.	
80b.					80b.	
81.					81.	
82.					82.	%
83a.					83a.	
83b.					83b.	
84.					84.	
85.					85.	%
86.					86.	%
87.					87.	%

88.					88.	
89.					89.	
90.					90.	%

91.					91.	
92.					92.	
93.					93.	
94.					94.	
95.					95.	
96.					96.	
97.					97.	
98.					98.	
99.					99.	
100.					100.	
101.					101.	
102.					102.	
103.					103.	%
104.					104.	
105.					105.	
106.					106.	
107.					107.	
108.					108.	
109.					109.	
110.					110.	
111.					111.	
112.					112.	
113.					113.	
114.					114.	
115.					115.	
116.					116.	%
117.					117.	
118.					118.	
119.					119.	%
120.					120.	%
121.					121.	%

Payer corporation business name	Employer identification number
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Computation of combined investment capital and investment allocation percentage *(see instructions)*

122 Section 1 - Corporate and governmental debt instruments	122.
A Average value <i>(see instructions)</i>	A.
B Liabilities directly and indirectly attributable to investment capital <i>(see instructions)</i>	B.
C Net average value <i>(subtract line B from line A)</i>	C.
D Net average value allocated to New York State	D.
123 Section 2 - Corporate stock, stock rights, stock warrants, and stock options	123.
A Average value <i>(see instructions)</i>	A.
B Liabilities directly and indirectly attributable to investment capital <i>(see instructions)</i>	B.
C Net average value <i>(subtract line B from line A)</i>	C.
D Net average value allocated to New York State	D.
124 Total Section 1 and Section 2	124.
A Average value <i>(add lines 122A and 123A)</i>	A
B Liabilities directly and indirectly attributable to investment capital <i>(add lines 122B and 123B)</i>	B
C Net average value <i>(add lines 122C and 123C)</i>	C
D Net average value allocated to New York State <i>(add lines 122D and 123D)</i>	D
125 Combined investment allocation percentage <i>(divide line 124D by line 124C; use to compute lines 19 and 33)</i>	125.
126 Cash <i>(optional)</i>	126.
127 Combined investment capital <i>(add lines 124C, column E, and 126, column E; enter here and on line 31)</i>	127.

Computation of combined investment income for allocation

128 Interest income from investment capital, listed on line 122, Section 1 <i>(see instructions)</i>	128.
129 Interest income from bank accounts	129.
130 All other interest income from investment capital	130.
131 Dividend income from investment capital	131.
132 Net capital gain (or loss) from investment capital	132.
133 Investment income other than interest, dividends, capital gains, or capital losses	133.
134 Total combined investment income <i>(add lines 128 through 133, column E)</i>	134.
135 Interest deductions directly attributable to investment capital	135.
136 Noninterest deductions directly attributable to investment capital	136.
137 Interest deductions indirectly attributable to investment capital	137.
138 Noninterest deductions indirectly attributable to investment capital	138.
139 Balance <i>(subtract the sum of lines 135 through 138, column E, from line 134, column E)</i>	139.
140 Apportioned New York combined net operating loss deduction	140.
141 Combined investment income before allocation <i>(subtract line 140 from line 139; enter here and on line 17)</i>	141.

Computation of income from combined subsidiary capital *(see instructions)*

142 Interest from combined subsidiary capital <i>(attach list)</i>	142.
143 Dividends from combined subsidiary capital <i>(attach list)</i>	143.
144 Capital gains from combined subsidiary capital <i>(see instructions; attach list)</i>	144.
145 Total income from combined subsidiary capital <i>(add lines 142 through 144, column E; enter here and on line 9)</i>	145.

Computation and allocation of combined subsidiary capital base *(see instructions)*

Include all corporations (except a DISC) in which you own more than 50% of the voting stock.

146 Average value of subsidiary capital	146.
147 Liabilities directly and indirectly attributable to subsidiary capital	147.
148 Net average value <i>(subtract line 147 from line 146; enter column E amount on line 29)</i>	148.
149 Net average value allocated to New York State	149.

	A Payer	B Total members	C Subtotal (column A + column B)	D Intercompany eliminations		E Combined total (column C — column D)
122.					122.	
A.					A.	
B.					B.	
C.					C.	
D.					D.	

123.					123.	
A.					A.	
B.					B.	
C.					C.	
D.					D.	

124.					124.	
A.					A.	
B.					B.	
C.					C.	
D.					D.	
125.					125.	%
126.					126.	
127.					127.	

128.					128.	
129.					129.	
130.					130.	
131.					131.	
132.					132.	
133.					133.	
134.					134.	
135.					135.	
136.					136.	
137.					137.	
138.					138.	
139.					139.	
140.					140.	
141.					141.	

142.					142.	
143.					143.	
144.					144.	
145.					145.	

146.					146.	
147.					147.	
148.					148.	
149.					149.	

If you do not need forms mailed to you next year, check box (see instructions)

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

Signature of 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	

If payment is enclosed, mail your return to:

**NYS CORPORATION TAX PROCESSING UNIT
PO BOX 1909
ALBANY NY 12201-1909**

If you have not enclosed payment, mail to:

**NYS CORPORATION TAX PROCESSING UNIT
PO BOX 22095
ALBANY NY 12201-2095**

Private delivery service

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on page 23 of Form CT-3-S-A-I, *Instructions for Forms CT-3-S-A, CT-3-S-A/ATT, and CT-3-S-A/B* for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: STATE PROCESSING CENTER, 431C BROADWAY, ALBANY NY 12204-4836.