New York State Department of Taxation and Finance

1990

CT-3-S-ATT, Schedule E Shareholder Information

Schedule E, Shareholder Information

Every New York S Corporation must complete Schedule E, Part I, Part II, and Part III. Schedule E, Part IV is to be completed only by a New York S Corporation whose tax credits flow through to its shareholders.

Schedule E, Part I — Shareholder Information *(attach separate sheet if necessary).* Check here ☐ if separate sheet is attached.

Name and Address of Shareholder Check box if **any** shareholders are nonresidents: • ☐	Check box below if nonresident	Social Security Number	Stock Ownership: Number of Shares	Period Held: From	Period Held: To
A •	• ☐	•			
B •	• ☐	•			
C •	• ☐	•			
D •	• ☐	•			

Enter total number of shareholders in box on Page 1.

Schedule E, Part II — Shareholders' Shares of Income, Credits, Deductions, etc.

Instead of entering shareholders' pro rata shares in Part II 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 II — Shareholders' pro rata shares of:

		A	B	C	D	Total
63	Ordinary income (loss) from trade or business activities					•
64	Net income (loss) from rental real estate activities					•
65	Net income (loss) from other rental activities					•
66	Portfolio income (loss)					•
67	Net gain (loss) under section 1231 (other than due to casualty or theft)					•
68	Other income (loss) *(attach schedule)*					•
69	Total income (loss) *(add lines 63 through 68)*					•
70	Charitable contributions					
71	Section 179 expense deduction					
72	Expenses related to portfolio income (loss)					•
73	Other deductions					
74	Total deductions *(add lines 70 through 73)*					•
75	Federal tax preference items for minimum tax					
76	Interest expense on investment debts paid or accrued in 1990					
77	Total foreign taxes (check one) ☐ Paid ☐ Accrued					
78	Reduction in foreign taxes					
79	Total property distributions (including cash) other than dividend distributions reported on line 81					•
80	Other items and amounts not included above that are required to be reported separately to shareholders for federal purposes *(attach schedule)*					
81	Total dividend distributions paid from accumulated earnings and profits contained in other retained earnings					

Schedule E - *(continued)*

Part III — Shareholders' Shares of Changes from Federal Items

	A	B	C	D	Total
Additions					
82 Accelerated cost recovery system (ACRS) deduction *(from Form CT-399)*					
83 Other additions *(see instructions, attach explanation)*					
Subtractions					
84 New York depreciation *(from Form CT-399)*					
85 Other subtractions *(see instructions, attach explanation)*					
Other Items *(see instructions, attach explanation)*					
86 Additions to federal itemized deductions					
87 Subtractions from federal itemized deductions					
88 New York adjustments to federal tax preference items					

Part IV — Shareholders' Shares of New York S Corporation's New York Tax Credits and Taxes on Early Dispositions

	A	B	C	D	Total
89 Investment tax credit and/or retail enterprise tax credit *(attach Form CT-46)*					•
90 Investment tax credit on research and development property at the optional rate *(attach Form CT-46)*					•
91 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)*					
92 Special additional mortgage recording tax credit *(attach Form CT-43)*					
93 EDZ Wage Tax Credit *(attach Form DTF-601)*					
94 EDZ Investment Tax Credit *(attach Form DTF-603)*					
95 EDZ Capital Corporation Credit *(attach Form DTF-602)*					
96 Tax on early dispositions — EDZ Investment Tax Credit *(attach Form DTF-603)*					