

**CT-13** 

New York State Department of Taxation and Finance

## **Unrelated Business Income** Tax Return Tax Law - Article 13

2001 calendar-yr. filers, check box
Other filers enter tax period:

beginning	
ending	

Emplo	oyer identification number	File number	Check box if	For office	use only
			overpayment claimed		
	Legal name of corporation	Trade name/DBA			
σ				Date rece	eived
Mailing name	Mailing name (if different from legal name) and address		State or country of incorporation		
פיק	c/o				
ing	Number and street or PO box		Date of incorporation		
aii d					
2 "	City State	ZIP code	Foreign corporations: date began		
			business in NYS	Audit use	
	r name, employer identification number, address, or owner/officer information has change		telephone number		
	orm DTF-95. If only your address has changed, you may file Form DTF-96. You can get hone, or from our Web site. See the <i>Need help?</i> section on the back of this form.	these forms by (	)		
_	S business code number (see instructions)  Principal unrelated business activity	1,	,		
Have	e you been audited by the Internal Revenue Service in the	nact 5 years?	Yes No		
		pasi 5 years:	res no		
	Yes, list years:		Attach a comm	oloto oo	ny of your fodoral return
	e you filed New York State Form CT-247, <i>Application for Ex</i>	comption from	_ Attach a comp	nete co	py of your federal return.
	orporation Franchise Taxes by a Not-For-Profit Organizatio	•	Yes No		
•	u are an employee trust, as defined in IRC section 401(a),				
	ck this box if you ceased operating the unrelated business				
	nee section Who must file Form CT-13 in the instructions)				
A, F	Payment – pay amount shown on line 20. Make check paya	able to: <b>New York S</b>	State Corporation Tax		Payment enclosed
◀	Attach your payment here.				
Cor	nputation of income and tax (to complete this fo	rm, see Form CT-	13-I. Instructions for Fo	orm CT	<sup>-</sup> -13)
	ederal unrelated business taxable income before net operating loss de				,
	New York State Article 13 tax deducted on federal return		•		
	Additions required for shareholders of federal S corporation				
	Grossed-up taxes for shareholders of New York S corpora				
	Add lines 1 through 4			5	
	ncome from games of chance and other income (see instr				
	Subtractions required for shareholders of federal S corporations (see instru			/////	///////////////////////////////////////
	Fotal subtractions (add lines 6 and 7)				
	Taxable income before net operating loss deduction (subtra				
	New York net operating loss deduction (attach federal and N	·			
	Taxable income (subtract line 10 from line 9)			11	
12 /	Allocated taxable income (multiply line 11 by% from				
	allocation is not claimed)				
	Tax based on income (multiply line 12 by 9% (.09))				
	Minimum tax				250 00
	Tax (line 13 or line 14, whichever is larger)				
16	Total prepayments from line 44			16	
	Balance (if line 16 is less than line 15, subtract line 16 from line	,			
18 I	nterest on late payment (see instructions)			18	
19 l	_ate filing and late payment penalties (see instructions)			19	
<b>20</b> E	Balance due (add lines 17, 18, and 19; enter payment on line A	above)		20	
21 (	Overpayment (if line 15 is less than line 16, subtract line 15 fron	n line 16)		21	
22 /	Amount of overpayment on line 21 to be credited to next	year		22	
23 /	Amount of overpayment on line 21 to be refunded (subtract	t line 22 from line 21)		23	
Cert	ification. I certify that this return and any attachments are	to the best of my kr	nowledge and belief true,	correct	, and complete.
Signa	ature of elected officer or authorized person	Official t	itle		Date
	Final grant (annual fact to the		ID a		Dete
Paid preparer use only	Firm's name (or yours if self-employed)		ID number		Date
id pre Ise ol	Address		Signature of individual p	reparing th	nis return
Pai				. 3.	

## Schedule A - Unrelated business allocation

If you did not maintain a regular place of business outside New York State, leave this schedule blank. A regular place of business is any office, factory, warehouse, or other space regularly used by the taxpayer in its unrelated business. If you claim this allocation, attach a list of each place of business, the location, nature of activities, and number and duties of employees.

Average value of:		A New York State	9		B where		
24 Real estate owned	24						
25 Gross rents (attach list)	25						
26 Inventories owned	26						
27 Other tangible personal property owned	27						
28 Total (add lines 24 through 27)							
29 Percentage in New York State (divide line 28, column A, by line 28, column A)	nn B)				29		%
Receipts in the regular course of business from:							
30 Sales of tangible personal property shipped to points within							
New York State	30						
31 All sales of tangible personal property	31						
32 Services performed							
33 Rentals of property	33						
34 Other business receipts	34						
35 Total (add lines 30 through 34)	35						
36 Percentage in New York State (divide line 35, column A, by line 35, column A)	тп <i>В)</i>				. 36		%
37 Wages, salaries and other compensation of employees (except							
general executive officers)	37						
38 Percentage in New York State (divide line 37, column A, by line 37, colum	nn B)				38		%
39 Total of New York State percentages (add lines 29, 36, and 38)					39		%
40 Business allocation percentage (divide line 39 by three or by the numb	er of per	centages)			40		%
Composition of prepayments claimed on line 16*			Da	te paid	An	nount	
41 Payment with extension request, Form CT-5, line 5		41					
42a Second installment from CT-400		42a					
42b Third installment from CT-400		42b					
42c Fourth installment from CT-400		42c					
43 Amount of overpayment credited from prior years				43			
44 Total (add lines 41 through 43; enter here and on line 16)							

<sup>\*</sup> Taxpayers subject to the unrelated business income tax are not required to make estimated tax payments. If you did make these unrequired payments, please report them on lines 42a, 42b, and 42c.

## Need help?

**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

Business Tax information: 1 800 972-1233 Forms and publications: 1 800 462-8100

From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)

Internet access: www.tax.state.ny.us

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 Assistance Bureau, W A Harriman Campus, Albany NY 12227.

## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, 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?* for information on ordering forms and publications.) 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.