



# CT-13 Unrelated Business Income Tax Return

Tax Law — Article 13

For calendar year 1992 or tax period

beginning \_\_\_\_\_  
ending \_\_\_\_\_

Employer identification number		File number		If your name, employer identification number, address or owner/officer information has changed, file Form DTF-06 (see instructions).	For office use only  Date received  Audit use
Name					
Number and street		City or town	State		
Trade name		Business telephone number ( )		Business activity code number (from federal return)	
Principal unrelated business activity		State or country of incorporation / date		Date began unrelated business in NYS	

Have you been audited by the Internal Revenue Service in the past 5 years?  Yes  No  
If Yes, list years \_\_\_\_\_

Federal return was filed on:  990T  Other \_\_\_\_\_ **Attach a complete copy of your federal return.**

Have you filed New York State Form CT-247, Application for Exemption from Corporate Franchise Taxes by a Not-for-Profit Organization?  Yes  No

<b>A. Payment - pay amount shown on line 16 — Make check payable to: <i>New York State Corporation Tax</i></b>	Payment enclosed <input type="checkbox"/>
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## Computation of Income and Tax

1 Federal unrelated business taxable income before not operating loss deduction and after \$1,000 specific deduction	1		
2 New York State, Article 13 tax deducted on federal return	2		
3 Add lines 1 and 2	3		
4 Income from games of chance and/or income included pursuant to section 501(m)(2)(A) of the IRC	4		
5 Taxable income before net operating loss deduction (subtract line 4 from line 3)	5		
6 New York net operating loss deduction (attach federal and New York State computation)	6		
7 Taxable income (subtract line 6 from line 5)	7		
8 Allocated taxable income - multiply line 7 by _____% from line 38; enter amount from line 7 if allocation is not claimed	8		
9 Tax based on income - multiply line 8 by 9% (.09)	9		
10 Minimum tax	10	250	00
11 Tax (line 9 or line 10, whichever is larger)	11		
12 Tax surcharge - see instruction for _____% rate. (Multiply line 11 by the rate entered in the box.)	12		
13 Tax and tax surcharge due (add lines 11 and 12)	13		
14 Interest on late payment	14		
15 Late filing and late payment penalties	15		
16 Total (add lines 13, 14 and 15)	16		
17 Prior payments	17		
18 Balance due (if line 17 is less than line 16, subtract line 17 from line 16 - enter payment on line A above)	18		
19 Overpayment (if line 16 is less than line 17, subtract line 16 from line 17)	19		
20 Amount of line 19 to be credited to next year	20		
21 Amount of line 19 to be refunded (subtract line 20 from line 19)	21		

**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	Official title
Date	Print or type name of paid individual or firm preparing this return	Signature of individual preparing this return
Paid preparer's ID number	Paid preparer's address	

Mall your return to: NYS Corporation Tax, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909

**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.

		A New York State		B Everywhere	
<b>Average value of:</b>					
22	Real estate owned .....	22			
23	Gross rents ( <i>attach list</i> ) .....	23			
24	Inventories owned .....	24			
25	Other tangible personal property owned .....	25			
26	<b>Total</b> ( <i>add lines 22 through 25</i> ) .....	26			
27	Percentage in New York State ( <i>divide line 26, column A, by line 26, column B</i> ) .....			27	%
<b>Receipts in the regular course of business from:</b>					
28	Sales of tangible personal property shipped to points within New York State .....	28			
29	All sales of tangible personal property .....	29			
30	Services performed .....	30			
31	Rentals of property .....	31			
32	Other business receipts .....	32			
33	<b>Total</b> ( <i>add lines 28 through 32</i> ) .....	33			
34	Percentage in New York State ( <i>divide line 33, column A, by line 33, column B</i> ) .....			34	%
35	Wages, salaries and other compensation of employees except general executive officers .....	35			
36	Percentage in New York State ( <i>divide line 35, column A by line 35, column B</i> ) .....			36	%
37	<b>Total of New York State percentages</b> ( <i>add lines 27, 34 and 36</i> ) .....			37	%
38	<b>Business allocation percentage</b> ( <i>divide line 37 by three or by the number of percentages</i> ) .....			38	%

Refer to Form CT-13-I for instructions on how to complete this return.

If you need a form or instructions, call toll free (from New York State only)

1 800 462-8100.

From areas outside New York State, call (518) 438-1073.