CT-13 (6/85)

New York State Department of Taxation and Finance

For calendar year **1985**
or taxable period
beginning _____ •
ending _____ •

Unrelated Business Income Tax Report

Article 13, Tax Law

(See Instructions on Back of Form)

Mail to Processing Unit, P.O. Box 1909 Albany, N.Y. 12201 within 4½ months after close of report period.	Employer Identification Number	File Number	**OFFICIAL USE ONLY**
	Name		
CHECK IF CHANGED SINCE LAST REPORT OR IF INCORRECT ON LABEL: ☐ Address ☐ Employer No. **Make Correction on Label.**	Number and Street		Date Received
	City or Town / State	ZIP Code	
Principal Unrelated Business Activity	Area Code and Telephone Number ( ) —		
	State or Country of Incorporation	Date of Incorporation / 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 _____

FOR AUDIT USE ONLY

Business Group Code Number •

Important: To avoid rejection of form, complete all lines marked • Use zeros where they apply.

REMIT AMOUNT SHOWN AT LINE 16. MAKE CHECK PAYABLE TO: NEW YORK STATE CORPORATION TAX → PAYMENT $ •

SCHEDULE A – COMPUTATION OF INCOME AND TAX

1. Federal unrelated taxable income before net operating loss deduction and after $1,000 specific deduction	1	$	
2. New York State franchise tax deducted on federal return	2		
3. Add lines 1 and 2	3		
4. Income derived from games of chance	4		
5. Subtract line 4 from line 3	5		
6. New York net operating loss deduction *(attach federal and NYS computation)*	6		
7. Taxable income *(subtract line 6 from line 5)*	7		
8. Allocated Taxable Income — line 7 X _____% from line 23, Schedule B; enter amount from line 7 if an allocation is not claimed	8		•
9. Tax based on income Line 8 X 10%	9		
10. Minimum tax	10	250	00
11. Tax *(line 9 or line 10, whichever is larger)*	11		•
12. Interest	12		•
13. Additional charge	13		•
14. Total *(add lines 11, 12, and 13)*	14		
15. Prior payments	15		•
16. BALANCE DUE *(subtract line 15 from line 14)* PAY →	16	$	•
17. OVERPAYMENT *(subtract line 14 from line 15)* CREDIT to next year →	17a	$	•
REFUND →	17b	$	•

Attach copy of return filed with Internal Revenue Service
ALLOCATION – See back of form for Schedule B, Unrelated Business Allocation.

CERTIFICATION BY AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this report, including any accompanying rider, is to the best of my knowledge and belief a true, correct and complete report.

Date	Signature of officer	Official title
Date	Preparer's signature or firm name	Preparer's address

SCHEDULE B – 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 bonafide office, factory, warehouse, or other space regularly used by the taxpayer in carrying on its unrelated business. If this allocation is claimed, attach rider listing for each place of business the location, nature of activities, and number and duties of employees.

		a New York	b Everywhere
18. Average value of:			
a Real estate owned	18a		
b Real estate rented *(attach rider)*	b		
c Inventories owned	c		
d Other tangible personal property owned	d		
e TOTAL	e	$	$
f Percentage in New York State *(divide 18e, column a, by 18e, column b)*	f	%	
19. Receipts, in the regular course of business, from:			
a Sales of tangible personal property where shipments are made to points within NY	19a		
b All sales of tangible personal property	b		
c Services performed	c		
d Rentals of property	d		
e Other business receipts	e		
f TOTAL	f	$	$
g Percentage in New York State *(divide 19f, column a, by 19f, column b)*	g	%	
20. Wages, salaries, and other compensation of employees, except general executive officers	20	$	$
21. Percentage in New York State : *(divide 20, column a by 20, column b)*	21	%	
22. Total of New York State percentages shown at lines 18f, 19g, and 21	22	%	
23 BUSINESS ALLOCATION PERCENTAGE *(divide line 22 by three or by the number of percentages)*	23	%	

Instructions

Who Must File Form CT-13

Every organization or trust as described in Section 511(a) (2) or (b) (2) of the Internal Revenue Code, other than a corporation taxable under Article 9-A, that is carrying on an unrelated trade or business in New York must file this report and pay the tax due regardless of the amount of federal gross income from an unrelated trade or business.

An unrelated trade or business is any trade or business that is not related to the purpose which exempts an organization from tax under Section 501 of the Internal Revenue Code.

When to File

File this form within 4½ months after the close of the reporting period.

Exception: Employee trusts, as described in the IRC, Section 401(a), are required to file within 3½ months after the close of the reporting period. If you need more time to file, you may request an extension of the filing date by completing and filing form CT-5 on or before the due date of this report.

Principal Unrelated Business Activity

In the box labeled Principal Unrelated Business Activity, give the one unrelated business activity that accounts for the largest percentage of total receipts. "Total receipts" means gross receipts plus all other income. State the broad field of unrelated business activity as well as the specific product or services (e.g., mining copper, manufacturing cotton broad woven fabric, wholesale meat, retail men's apparel, export or import chemicals, real estate rental, or real estate operation of motel).

Schedule A

Line 4 — Enter income derived from the conduct of games of chance or from rental of premises for the conduct of games of chance permitted by a license granted under the General Municipal Law. Games of chance **DO NOT** include bingo or lotto.

Line 6 — No deduction can be claimed for net operating losses for periods beginning before January 1, 1970 and periods for which the taxpayer was not subject to tax under Article 13 of the Tax Law. The deduction shall not exceed the deduction allowable for federal purposes adjusted to exclude the New York franchise tax deduction used for federal tax purposes.

Line 12 — If the tax is not paid on or before the due date (determined without regard to any extension), interest must be paid on the amount of the underpayment from the due date to the date paid. Determine interest rate in accordance with Part 603 of the Tax Regulations.

Line 13 — Late Filing - Additional Charge

Additional charges for late filing are computed on the amount of tax less any payment made on or before the prescribed due date.

a. If a return is not filed when due or if the application for extension is invalid add to the tax 5% per month up to 25% (Section 1085(a) (1) (A)).

b. If a return is not filed within 60 days of the prescribed due date the addition to tax cannot be less than the smaller of $100 or 100% of the amount required to be shown as tax. (Section 1085(a) (1) (B)).

c. In case of failure to pay the tax shown on a return, add to the tax, ½% per month up to 25%. (Section 1085(a) (2)).

d. The total of the additional charges in a and c may not exceed 5% for any one month except as provided for in b above. (Section 1085(a)).

If you think you are not liable for these additional charges, attach a statement to your return explaining the delay in filing and/or payment (Section 1085).

Schedule B

Line 18 — The fair market value of any asset is the price (without any encumbrance, whether or not the taxpayer is liable) at which a willing seller not compelled to sell will sell and a willing purchaser not compelled to buy will buy. Average fair market value is generally computed on a quarterly basis. If the taxpayer's usual accounting practice does not permit computing average fair market value quarterly or more frequently, a semiannual or annual basis may be used if no distortion of average fair market value results.

Line 18b — The value of real property rented to the taxpayer generally is eight times the gross rent payable during the year covered by the report. Gross rent includes any amount payable as rent or instead of rent, such as taxes and repairs, and the amount of annual amortization of any costs of leasehold improvements made by or on behalf of the taxpayer.

Line 18 c and d — "Tangible personal property" means corporeal personal property, such as machinery, tools, implements, goods, wares, and merchandise. **DO NOT INCLUDE** cash, shares of stock, bonds, notes, credits, or evidence of an interest in property and evidence of debt.

Line 20 — Include only the personal service compensation of employees (other than general executive officers) of the unrelated trade or business.

General executive officers include the chairman, president, vice president, secretary, assistant secretary, treasurer, comptroller, and any other officer charged with the general executive affairs of the corporation. An executive officer whose duties are restricted to territory either in or outside New York State is not a general executive officer.