

# CT-4

New York State Department of Taxation and Finance

## Corporation Franchise Tax Report

Article 9-A, Tax Law

For calendar year **1985**  
 or taxable period  
 beginning \_\_\_\_\_ •  
 ending \_\_\_\_\_ •

**S corporation must attach a copy of all pages of its federal Form 1120S** (Please print or type)

Attach Mailing Label Here →  If label is wrong, please correct it	Employer identification number	File number	<i>Official use only</i>  Date received
	Name		
	Number and street		
	City or town, state and ZIP code		
Principal business activity	Telephone number	Business group code number from federal return	<i>Audit use only</i>
State or country of incorporation	Date began business in New York State		
Date			
Federal return was filed on			Total assets, line 30, Col. b \$ _____ •
<input type="checkbox"/> 1120 <input type="checkbox"/> 1120-A <input type="checkbox"/> 1120-S <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Other _____			
Have you been audited by the Internal Revenue Service in the past 5 years?			
<input type="checkbox"/> No <input type="checkbox"/> Yes    If yes, list years			

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

Pay amount shown at line 24, Schedule A. Make check payable to: <b>New York State Corporation Tax</b> →	<b>PAYMENT</b>	\$ _____ •
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### SCHEDULE A - COMPUTATION OF INCOME AND TAX

1. Federal taxable income before net operating loss deduction and special deductions .....	1	\$			
2. Interest on federal, state, municipal and other obligations not included in line 1 .....	2				
3. New York State franchise tax deducted on federal return .....	3				
4. Interest paid to stockholders: \$ _____ • less 10% or \$1000, whichever is larger (see instructions) .....	4				
5. ACRS depreciation deducted in the computation of federal taxable income (attach Form CI-399) .....	5				
6. Add lines 1 through 5 .....	6				
7. Depreciation allowed by Section 208.9(j) (attach Form CT-399) .....	7				
8. Taxable income (subtract line 7 from line 6) .....	8				
9. Tax based on income .....	9		line 8	x 10% •	
10. Tax based on capital (enter from Schedule C, line 32) .....	10			x .00178 •	
11. Compensation of officers (enter from Schedule D, line 37) .....	11		Professional corporations enter zeros in lines 11 through 17.		
12. Taxable income (from line 8 above) .....	12				
13. Add lines 11 and 12 .....	13				
14. Statutory exemption of \$30,000 (see instructions) .....	14				
15. Subtract line 14 from line 13 .....	15				
16. Alternative base (multiply line 15 by 30%) .....	16				
17. Tax based on alternative base .....	17		line 16	x 10% •	
18. Minimum tax (see instructions) .....	18			\$250.00	
TAX CREDITS CAN NOT BE CLAIMED ON THIS FORM - USE FORM CT-3					
19. Tax (Enter largest of lines 9, 10, 17 or 18) .....	19				
20. Prepayments - see back .....	20				
21. Balance (Subtract line 20 from line 19) .....	21				
22. Interest: compute on line 21 amount (see instructions) .....	22				
23. Additional charges: compute on line 21 amount .....	23				
24. <b>BALANCE DUE</b> (Add lines 21, 22 and 23) .....	24				
25. <b>OVERPAYMENT</b> (Subtract line 19 from line 20) .....	25a				
(a) CREDIT to CT-3M/4M →	25b				
(b) CREDIT to next period →	25c				
(c) REFUND →					

**SCHEDULE B - ADDITIONAL REQUIRED INFORMATION**

26. Compensation of officers deducted on federal return .....	26		•
27. Interest deducted on federal return .....	27		•
28. Depreciable assets and land .....	28		•
29. Total receipts (total income plus cost of goods sold from federal return) .....	29		•

**SCHEDULE C - COMPUTATION OF CAPITAL**

	a. Beginning of year	b. End of year	c. Average fair market value (see instructions)
30. Total assets (from balance sheet of federal return) .....	\$	\$	\$
31. Current liabilities (see instructions) .....			
32. Total capital (subtract line 31 from line 30) - Enter on line 10, Schedule A	→		
33. Issued capital stock .....			
34. Paid-in capital, surplus and reserves .....			

35. Corporations organized outside New York State should complete the following for capital stock issued and outstanding:

Par Shares, \$ ; No par Shares, \$

36a. Does this corporation have an interest in real property located in New York State?  Yes •  No •

b. Has the controlling interest in the corporation's stock changed during the period covered by this report?  Yes •  No •

If both questions were answered "yes" attach a rider with complete details. See instructions.

**SCHEDULE D - OFFICERS AND STOCKHOLDERS** - List all officers, whether or not receiving any compensation, and every stockholder owning more than 5% of taxpayer's issued capital stock who received any compensation. It is mandatory to list the name, address and social security number of each officer.

Name and Address - Give actual residence (Attach rider if necessary)	Social Security Number •	Official Title	Salary and All Other Compensation Received from Corporation

37. Total compensation of officers (including any amount on rider) - Enter also on line 11, Schedule A →

**COMPOSITION OF PREPAYMENTS CLAIMED ON LINE 20, SCHEDULE A**

	DATE	AMOUNT	DEPOSIT SERIAL NUMBER
a. Mandatory first installment.....		\$	
b. CT-400 installments..... (1)			
(2)			
(3)			
c. Payment with extension application, Form CT-5.....			
d. Credit from prior years.....			
e. Credit from Form CT-3M/4M.....			
f. Total (add lines a, through e; enter on line 20).....		\$	

**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

\_\_\_\_\_  
Signature of individual or name of firm preparing this report

\_\_\_\_\_  
Preparer's address

➤ Mail this report to: Processing Unit  
P.O. Box 1909  
Albany, New York 12201