



# CT-13 Unrelated Business Income Tax Return

Article 13, Tax Law

For calendar year 1988 or taxable period:

Beginning

Ending

If name, EIN, address or owner/officer information has changed, file Form DTF-95 (see instructions)

Employer identification number	File number	Business group code no. from federal return	For office use only
Name	Principal unrelated business activity		Date received
Trade name	Telephone number		
Number and street	State or country of incorporation		
City or town, state and ZIP code	Date of incorporation	Date began unrelated business in NYS	
Have you been audited by the Internal Revenue Service in the past 5 years? If yes, list years _____			Audit
Federal return was filed on: <input type="checkbox"/> 990T <input type="checkbox"/> Other _____			
Have you filed New York State Form CT-247, Application for Exemption from Corporate Franchise Taxes by a Not-for-Profit Organization? <input type="checkbox"/> Yes <input type="checkbox"/> No			

A. Payment—Pay amount shown on line 16. Make check payable to: New York State Corporation Tax	Payment enclosed
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### 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, 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 29, Schedule A; enter amount from line 7 if allocation is not claimed	8		
9 Tax based on income - multiply line 8 by 9%	9		
10 Minimum tax	10		250 00
11 Tax (line 9 or line 10, whichever is larger)	11		
12 Interest	12		
13 Additional charges	13		
14 Total (add lines 11, 12 and 13)	14		
15 Prior payments	15		
16 Balance due (if line 15 is less than line 14, subtract line 15 from line 14 - enter payment on line A)	16		
17 Overpayment (if line 14 is less than line 15, subtract line 14 from line 15)	17		
18 Amount of line 17 to be credited to next year	18		
19 Amount of line 17 to be refunded (subtract line 18 from line 17)	19		

**Certification by an Elected Officer:** I certify that this return and any attachments are to the best of my knowledge and belief true, correct and complete.

Date	Signature of officer	Official title
Date	Signature of individual or name of firm preparing this report	Preparer's address

**Mail to:** New York State Tax Department  
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 this allocation is claimed, 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>			
<b>20a</b> Real estate owned .....	<b>20a</b>		
<b>20b</b> Real estate rented ( <i>attach list</i> ) .....	<b>20b</b>		
<b>20c</b> Inventories owned .....	<b>20c</b>		
<b>20d</b> Other tangible personal property owned .....	<b>20d</b>		
<b>21</b> Total .....	<b>21</b>		
<b>22</b> Percentage in New York State ( <i>divide line 21, column A, by line 21, column B</i> ) .....			<b>22</b> %
<b>Receipts in the regular course of business from:</b>			
<b>23a</b> Sales of tangible personal property shipped to points within New York State .....	<b>23a</b>		
<b>23b</b> All sales of tangible personal property .....	<b>23b</b>		
<b>23c</b> Services performed .....	<b>23c</b>		
<b>23d</b> Rentals of property .....	<b>23d</b>		
<b>23e</b> Other business receipts .....	<b>23e</b>		
<b>24</b> Total .....	<b>24</b>		
<b>25</b> Percentage in New York State ( <i>divide line 24, column A, by line 24, column B</i> ) .....			<b>25</b> %
<b>26</b> Wages, salaries and other compensation of employees except general executive officers .....	<b>26</b>		
<b>27</b> Percentage in New York State ( <i>divide line 26, column A by line 26, column B</i> ) .....			<b>27</b> %
<b>28</b> Total of New York State percentages ( <i>add lines 22, 25 and 27</i> ) .....			<b>28</b> %
<b>29</b> Business Allocation Percentage ( <i>divide line 28 by three or by the number of percentages</i> ) .....			<b>29</b> %

**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 State must file this return and pay the tax due regardless of the amount of federal gross income from an unrelated trade or business. However, an organization whose sole unrelated trade or business consists of activities constituting an unrelated trade or business, solely by virtue of section 501(m)(2)(A) of the IRC (providing commercial type insurance) is exempt from this tax. An unrelated trade or business is one not related to the purposes that exempt an organization from tax under section 501 of the Internal Revenue Code.

**When to File**

File this form within 4½ months after the end 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 return. **Exception:** Employee trusts, as described in the IRC, section 401(a), are required to file within 3½ months after the end of the reporting period.

**Change of Business Information**

If there have been any changes in your business' name, ID number, mailing address, business address, telephone number or owner/officer information, complete the enclosed Form DTF-95, *Change of Business Information*. If no form is enclosed, call 1 800 462-8100 (from out of state (518) 438-1073) to request one.

Mail your completed Form DTF-95 to:  
 NYS Tax Department  
 Registration Section, Building 8, Room 409  
 W. A. Harriman Campus  
 Albany, NY 12227

If there are no changes to your business' information, keep this Form DTF-95 in your files. If a change occurs, complete the form and send it to the Tax Department as soon as possible.

**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" are gross receipts and 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).

**Line A**

After completing your return, enter the amount of your payment. Your payment should be the full amount shown on line 16.

**Line 4** — Enter income derived from the conduct of games of chance or from rental 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. Also enter income included in federal taxable income that is included solely because of section 501(m)(2)(A) of the IRC.

**Line 6** — The net operating loss deduction may not be more than the deduction allowable for federal tax adjusted to exclude the New York State Article 13 tax deduction used for federal tax computations. No net operating loss deduction can be claimed for periods for which the taxpayer was not subject to tax under Article 13 of the Tax Law.

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

**Line 13** — Late filing - additional charges.

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

- a. If you do not file a return 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 you do not file a return within 60 days of the 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. If you fail 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 A**

**Line 20a** — 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 will sell and a willing purchaser will buy. Average fair market value is generally computed on a quarterly basis. If your usual accounting practice does not permit computing average fair market value quarterly or more frequently, you may use a semiannual or annual basis if no distortion of average fair market value results.

**Line 20b** — The value of real property rented to the taxpayer is generally eight times the gross rent payable during the year covered by the return. 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 the behalf of the taxpayer.

**Line 20 c and d** — "Tangible personal property" is 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 26** — 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.