



CT-13 Unrelated Business Income Tax Return

Article 13, Tax Law

For calendar year 1990 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-95 (see instructions).	For office use only	
Name					PLACE LABEL HERE	Date received
Number and street		City or town	State		ZIP code	
Trade name		Business telephone number		Business group code number (from federal return)	Audit use	
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

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 36; 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
11a Tax (line 9 or line 10, whichever is larger)	11a	
11b Tax surcharge (multiply line 11a by 15% (.15))	11b	
11c Total tax and tax surcharge (add lines 11a and 11b)	11c	
12 Interest on late payment	12	
13 Late filing and late payment penalties	13	
14 Total (add lines 11c, 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 above)	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: 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	Signature of individual or name of firm preparing this return	Preparer's address

**Mail 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.

Average value of:		A New York State		B Everywhere	
20	Real estate owned	20			
21	Real estate rented (attach list)	21			
22	Inventories owned	22			
23	Other tangible personal property owned	23			
24	Total (add lines 20 through 23)	24			
25	Percentage in New York State (divide line 24, column A, by line 24, column B)			25	9%
Receipts in the regular course of business from:					
26	Sales of tangible personal property shipped to points within New York State	26			
27	All sales of tangible personal property	27			
28	Services performed	28			
29	Rentals of property	29			
30	Other business receipts	30			
31	Total (add lines 26 through 30)	31			
32	Percentage in New York State (divide line 31, column A, by line 31, column B)			32	9%
33	Wages, salaries and other compensation of employees except general executive officers	33			
34	Percentage in New York State (divide line 33, column A by line 33, column B)			34	9%
35	Total of New York State percentages (add lines 25, 32 and 34)			35	9%
36	Business allocation percentage (divide line 35 by three or by the number of percentages)			36	9%

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

If you need a form, call toll free (from New York State only) 1 800 462-8100.

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