



CT-4 General Business Corporation Franchise Tax Return

Short Form for Small Businesses - Article 9-A

For calendar year 1991 or tax period:

beginning ending

Employer identification number <input type="text"/>		File number <input type="text"/>		You must report changes to your name, EIN, address or owner/officer information on Form DTF-95. Also, if address on return is new, check box: <input type="checkbox"/>	For office use only	
Name <input type="text"/> PLACE LABEL HERE					Date received	
Number and street <input type="text"/>		City or town <input type="text"/>	State <input type="text"/>			
Trade name <input type="text"/>		Business telephone number <input type="text"/>		Business activity code number (from federal return) <input type="text"/>		Audit use
Principal business activity <input type="text"/>		State or country of incorporation <input type="text"/>		date <input type="text"/>		
		Foreign corporations: date began business in NYS <input type="text"/>				

If this is an association or publicly traded partnership, check box (see instructions)

A. Payment — pay amount shown on line 28 — Make check payable to: **New York State Corporation Tax** Payment enclosed

Computation of Entire Net Income Base

1 Federal taxable income before net operating loss and special deductions	1	<input type="checkbox"/>	
2 Interest on federal, state, municipal and other obligations not included in line 1	2	<input type="checkbox"/>	
3 New York State, other state and local taxes deducted on your federal return (see instructions)	3	<input type="checkbox"/>	
4 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock	4	<input type="checkbox"/>	
5 ACRS deduction used in the computation of line 1 (from Form CT-399; attach form)	5	<input type="checkbox"/>	
6 Add lines 1 through 5	6		
7 Allowable New York depreciation (from Form CT-399; attach form)	7	<input type="checkbox"/>	
8 Entire net income base (subtract line 7 from line 6)	8		
9 Tax on entire net income base (multiply line 8 by 8% (.08))	9	<input type="checkbox"/>	

Computation of Capital Base — Enter whole dollars for lines 10 through 16

	A. Beginning of Year	B. End of Year	C. Average Value
10 Total assets from federal return	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 Real property and marketable securities included on line 10	<input type="text"/>	<input type="text"/>	<input type="text"/>
12 Subtract line 11 from line 10	<input type="text"/>	<input type="text"/>	<input type="text"/>
13 Real property and marketable securities at fair market value	<input type="text"/>	<input type="text"/>	<input type="text"/>
14 Adjusted total assets (add lines 12 and 13)	<input type="text"/>	<input type="text"/>	<input type="text"/>
15 Total liabilities	<input type="text"/>	<input type="text"/>	<input type="text"/>
16 Total capital (subtract line 15, column C, from line 14, column C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
17 Tax on capital base (multiply line 16 by .00178)			<input type="checkbox"/>

Computation of Tax — If you are claiming tax credits or line 23 is more than \$1,000, you cannot use this form; use Form CT-3.

18 Minimum taxable income base from line 36	18	<input type="checkbox"/>	
19 Tax from line 37	19	<input type="checkbox"/>	
20 Fixed dollar minimum tax (see instructions)	20	<input type="checkbox"/>	
	Gross payroll	Total receipts	Gross assets
21 Tax due (see instructions)	21	<input type="checkbox"/>	
22a Tax surcharge at 15% for <input type="text"/> months (see instructions)	22a		
22b Tax surcharge at 10% for <input type="text"/> months (see instructions)	22b		
23 Total tax and surcharge (add line 21 and line 22a or 22b)	23		
24 Total prepayments (from line 55)	24		
25 Balance (if line 24 is less than line 23, subtract line 24 from line 23)	25		
26 Interest on late payment: compute on line 25 amount (see instructions)	26		
27 Late filing and late payment penalties: compute on line 25 amount (see instructions)	27		
28 Balance due (add lines 25, 26 and 27 — enter payment on line A)	28		
29 Overpayment (if line 23 is less than line 24, subtract line 23 from line 24)	29		
30 Amount of overpayment to be credited to next period	30		
31 Balance of overpayment (subtract line 30 from line 29)	31		
32 Amount of overpayment to be credited to Form CT-3M/4M	32		
33 Refund (subtract line 32 from line 31)	33		

Computation of Minimum Taxable Income Base and Tax

34	Entire net income from line 8	34	
35	Depreciation of tangible property placed in service after 1986 (see instructions)	35	•
36	Minimum taxable income base (add lines 34 and 35)	36	
37	Tax on minimum taxable income base (multiply line 36 amount by .05; enter on line 19)	37	

Metropolitan Transportation Business Tax Surcharge

38 During the tax year did you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? If Yes, you must file Form CT-3M/4M (see instructions) **38** Yes No

39 If you are incorporated in another state or country, are you authorized to do business in New York State by the Department of State? Yes No

40 Complete the following questions pertaining to your issued and outstanding stock and paid-in surplus as of the last day of your reporting period.

	Number of shares	Amount
Par value stock		
No par value stock		
Contributions to capital and paid-in surplus		
Total capital contributions		

If total capital contributions are over \$1,000,000, you cannot claim small business taxpayer status, and you must use Form CT-3.

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

42 Has the controlling interest in this corporation's stock changed at any time during the last three years? • Yes • No
If you answered Yes to both questions, attach an explanation (see instructions).

43	Total receipts received for this tax period	43	•
44	Interest deducted on your federal return	44	•
45	Depreciable assets and land	45	•

46 Federal return was filed on:
• 1120 • 1120-A • 1120S • Consolidated basis • Other _____

47 Have you been audited by the Internal Revenue Service during the past 5 years? Yes No
If Yes, list years _____

48 Did this corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in aggregate more than 50% of the corporation's issued and outstanding capital stock? Yes No

If Yes, complete the following: (if more than one, provide information on separate sheet)

Shareholder's name		Social security number	
Amount of interest paid to shareholder	Total indebtedness to shareholders described above	Total interest paid to shareholders	

Is there written evidence of the indebtedness? Yes No

49 Was the corporation involved in a merger, acquisition or consolidation on or after April 19, 1989? • Yes • No
If you answered Yes, see instructions.

Composition of Prepayments Claimed on Line 24

	Date	Amount	Deposit Serial Number
50	Mandatory first installment		
51	CT-400 installments		
	(1)		
	(2)		
	(3)		
52	Payment with extension application, Form CT-5		
53	Credit from prior years		
54	Credit from Form CT-3M/4M		
55	Total (add lines 50 through 54; enter here and on line 24)		

If you use a paid preparer and do not want New York State forms mailed to you next year, check box

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 form	Signature of individual preparing this return
Paid preparer's ID number	Paid preparer's address	