



**CT-4-S**

**New York S Corporation Franchise Tax Return**  
**Short Form for Small Businesses**  
 Tax Law - Articles 9-A and 22

For calendar year 1991 or tax period:

beginning

ending

|  |  |                                   |       |   |                     |  |
|--|--|-----------------------------------|-------|---|---------------------|--|
| Employer identification number   |  | File number                       |       | 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"/><br>Business activity code number (from federal return) | For office use only |  |
| Name   |  |                                   |       |   | Date received       |  |
| Number and street  |  | City or town                      | State |   | ZIP code            |  |
| Trade name   |  | Business telephone number         |       |   | Audit use           |  |
| Principal business activity  |  | State or country of incorporation | date  | Foreign corporations: date began business in NYS  |                     |  |
| Was this corporation involved in a merger, acquisition or consolidation on or after April 19, 1989? <input type="checkbox"/> Yes <input type="checkbox"/> No |  |                                   |       | Number of shareholders  |                     |  |

**A. Payment - pay amount shown on line 13 — 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 on line 1                    | 2 | <input type="checkbox"/> |  |
| 3 New York State, other state and local income taxes deducted on your federal return (see instructions) | 3 | <input type="checkbox"/> |  |
| 4 ACRS and MACRS deductions used in the computation of line 1 (attach Form CT-399)                      | 4 | <input type="checkbox"/> |  |
| 5 Add lines 1 through 4   | 5 | <input type="checkbox"/> |  |
| 6 Allowable New York depreciation (attach Form CT-399)  | 6 | <input type="checkbox"/> |  |
| 7 Entire net income base (subtract line 6 from line 5)  | 7 | <input type="checkbox"/> |  |

**Tax Computation**

|   |    |  |  |
|---|----|--|--|
| 8 Fixed dollar minimum tax (see instructions)   | 8  |  |  |
| 9 Total prepayments (attach worksheet)  | 9  |  |  |
| 10 Balance (if line 9 is less than line 8, subtract line 9 from line 8)   | 10 |  |  |
| 11 Interest on late payment (compute on line 10 amount; see instructions)   | 11 |  |  |
| 12 Late filing and late payment penalties (compute on line 10 amount; see instructions)   | 12 |  |  |
| 13 Balance due (add lines 10, 11 and 12; enter payment on line A)   | 13 |  |  |
| 14 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9)   | 14 |  |  |
| 15 Amount of overpayment to be credited to next period  | 15 |  |  |
| 16 Refund (subtract line 15 from line 14)   | 16 |  |  |
| 17 Does the corporation have an interest in real property located in New York State?  | 17 | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| 18 Has controlling interest in this corporation's stock changed at any time during the last 3 years?<br>If you answered Yes to both questions 17 and 18, attach an explanation (see instructions) | 18 | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| 19 Enter total capital contributions (see instructions)   | 19 |  |  |

**Shareholder Information, Part I** — (attach separate sheet if necessary; check here  if separate sheet is attached)

| Name and Address of Shareholder | Check box below if nonresident | Social Security Number | Stock Ownership  |      |    |
|---------------------------------|--------------------------------|------------------------|------------------|------|----|
|                                 |                                |                        | Number of Shares | From | To |
| A •                             | <input type="checkbox"/>       | •                      |                  |      |    |
| B •                             | <input type="checkbox"/>       | •                      |                  |      |    |
| C •                             | <input type="checkbox"/>       | •                      |                  |      |    |
| D •                             | <input type="checkbox"/>       | •                      |                  |      |    |

Enter total number of shareholders in box above line A.

**Shareholder Information, Part II — Shareholders' Shares of Income, Credits, Deductions, etc.** Instead of entering shareholders' pro rata shares below, you may attach a copy of federal **Schedule K-1** for each shareholder. However, you must complete the **Total** column for each applicable item below.

|  | A | B | C | D | Total |
|--|---|---|---|---|-------|
| 20 Ordinary income (loss) from trade or business activities .....  |   |   |   |   | •     |
| 21 Net income (loss) from rental real estate activities .....  |   |   |   |   | •     |
| 22 Net income (loss) from other rental activities .....  |   |   |   |   | •     |
| 23 Portfolio income (loss) .....   |   |   |   |   | •     |
| 24 Net gain (loss) under section 1231 (other than due to casualty or theft) .....  |   |   |   |   | •     |
| 25 Other income (loss) (attach schedule) .....   |   |   |   |   | •     |
| 26 Total income (loss) (add lines 20 through 25) .....   |   |   |   |   | •     |
| 27 Charitable contributions .....  |   |   |   |   |       |
| 28 Section 179 expense deduction .....   |   |   |   |   |       |
| 29 Expenses related to portfolio income (loss) .....   |   |   |   |   | •     |
| 30 Other deductions .....  |   |   |   |   |       |
| 31 Total deductions (add lines 27 through 30) .....  |   |   |   |   | •     |
| 32 Federal tax preference items for minimum tax .....  |   |   |   |   |       |
| 33 Interest expense on investment debts paid or accrued in 1991 .....  |   |   |   |   |       |
| 34 Total foreign taxes (check one) <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....  |   |   |   |   |       |
| 35 Reduction in foreign taxes .....  |   |   |   |   |       |
| 36 Total property distributions (including cash other than dividend distributions reported on line 38) .....   |   |   |   |   | •     |
| 37 Other items and amounts not included above that are required to be reported separately to shareholders for federal purposes (attach schedule) ..... |   |   |   |   |       |
| 38 Total dividend distributions paid from accumulated earnings and profits contained in other retained earnings .....                                  |   |   |   |   |       |

**Shareholder Information, Part III — Shareholders' Shares of Changes from Federal Items**

|  | A | B | C | D | Total |
|--|---|---|---|---|-------|
| <b>Additions</b>   |   |   |   |   |       |
| 39 New York franchise tax imposed under Article 9-A .....  |   |   |   |   |       |
| 40 Accelerated cost recovery system (ACRS) and modified accelerated cost recovery system (MACRS) deductions (from Form CT-399) ..... |   |   |   |   |       |
| 41 Other additions (see instructions, attach explanation) .....  |   |   |   |   |       |
| <b>Subtractions</b>  |   |   |   |   |       |
| 42 New York depreciation (from Form CT-399) .....  |   |   |   |   |       |
| 43 Other subtractions (see instructions, attach explanation) .....   |   |   |   |   |       |
| <b>Other Items (see instructions, attach explanation)</b>  |   |   |   |   |       |
| 44 Additions to federal itemized deductions .....  |   |   |   |   |       |
| 45 Subtractions from federal itemized deductions .....   |   |   |   |   |       |
| 46 New York adjustments to federal tax preference items .....  |   |   |   |   |       |

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