



CT-4 General Business Corporation Franchise Tax Return

Short Form for Small Businesses
Tax Law — Article 9-A

For calendar year 1992 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"/> | For office use only |
| Name | | | | | Date received |
| Number and street | | City or town | State | | ZIP code |
| Trade name | | Business telephone number | | Business activity code number (from federal return) | Audit use |
| Principal business activity | | State or country of incorporation | | date | Foreign corporations: date began business in NYS |

A. Payment — pay amount shown on line 30 — 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 | • |
| 2 | Interest on federal, state, municipal and other obligations not included in line 1 | 2 | • |
| 3 | New York State, other state and local taxes deducted on your federal return (see instructions) | 3 | • |
| 4 | Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock | 4 | • |
| 5 | MACRS/ACRS deduction used in the computation of line 1 (from Form CT-399; attach form) | 5 | • |
| 6 | Add lines 1 through 5 | 6 | • |
| 7 | Allowable New York depreciation (from Form CT-399; attach form) | 7 | • |
| 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 | • |

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 | • | • |
| 11 | Real property and marketable securities included on line 10 | | |
| 12 | Subtract line 11 from line 10 | | |
| 13 | Real property and marketable securities at fair market value | | |
| 14 | Adjusted total assets (add lines 12 and 13) | | |
| 15 | Total liabilities | | • |
| 16 | Total capital (subtract line 15, column C, from line 14, column C) | 16 | • |
| 17 | Tax on capital base (multiply line 16 by .00178) | 17 | • |

Computation of Minimum Taxable Income Base

| | | | |
|----|---|----|---|
| 18 | Entire net income from line 8 | 18 | • |
| 19 | Depreciation of tangible property placed in service after 1986 (see instructions) | 19 | • |
| 20 | Minimum taxable income base (add lines 18 and 19) | 20 | • |
| 21 | Tax on minimum taxable income base (multiply line 20 amount by 5% (.05)) | 21 | • |

Computation of Tax — If you are claiming tax credits or line 25 is more than \$1,000, you cannot use this form; use Form CT-3.

| | | | |
|----|---|----|---|
| 22 | Fixed dollar minimum tax (see instructions) | 22 | • |
| 23 | Tax due (see instructions) | 23 | • |
| 24 | Tax surcharge rate <input type="checkbox"/> % (see instructions) (multiply line 23 by rate) | 24 | • |
| 25 | Total tax and surcharge (add lines 23 and 24) | 25 | • |
| 26 | Total prepayments (from line 53) | 26 | • |
| 27 | Balance (if line 26 is less than line 25, subtract line 26 from line 25) | 27 | • |
| 28 | Interest on late payment: compute on line 27 amount (see instructions) | 28 | • |
| 29 | Late filing and late payment penalties: compute on line 27 amount (see instructions) | 29 | • |
| 30 | Balance due (add lines 27, 28 and 29 — enter payment here and on line A) | 30 | • |
| 31 | Overpayment (if line 25 is less than line 26, subtract line 25 from line 26) | 31 | • |
| 32 | Amount of overpayment to be credited to next period | 32 | • |
| 33 | Balance of overpayment (subtract line 32 from line 31) | 33 | • |
| 34 | Amount of overpayment to be credited to Form CT-3M/4M | 34 | • |
| 35 | Refund (subtract line 34 from line 33) | 35 | • |

Metropolitan Transportation Business Tax (MTA Surcharge)

36 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) **36** Yes No

37 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

38 Provide the following information 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.

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

40 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).

41 Total receipts received for this tax period **41**

42 Interest deducted on your federal return **42**

43 Depreciable assets and land **43**

| | | |
|--|--|--|
| | | |
| | | |
| | | |

44 Federal return was filed on Form:
 1120 1120-A 1120S Consolidated basis Other _____

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

46 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

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

Composition of Prepayments Claimed on Line 26

| | Date Paid | Amount |
|--|-----------|--------|
| 48 Mandatory first installment | | |
| 49 CT-400 installments | (1) | |
| | (2) | |
| | (3) | |
| 50 Payment with extension application, Form CT-5 | | |
| 51 Credit from prior years | | |
| 52 Credit from Form CT-3M/4M | Period | |
| 53 Total prepayments (add lines 48 through 52; enter here and on line 26) | | |

If you do not need forms mailed to you next year, check box (see instructions)

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 | |

Mail your return to: NYS Corporation Tax, Processing Unit, P O Box 1909, Albany NY 12201-1909