



CT-4

General Business Corporation Franchise Tax Return
Short Form for Small Businesses, Tax Law — Article 9-A

For calendar year 1993 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 PLACE LABEL HERE					Date received
Number and street	City or town	State	ZIP code		Audit use
Trade name		Business telephone number		Business activity code number (from federal return)	
Principal business activity		State or country of incorporation date		Foreign corporations: date began business in NYS	

A. Payment — pay amount shown on line 30c — 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 - enter here and on line 10)	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	10	•	•	
11	Real property and marketable securities included on line 10	11			
12	Subtract line 11 from line 10	12			
13	Real property and marketable securities at fair market value	13			
14	Adjusted total assets (add lines 12 and 13)	14			
15	Total liabilities	15		•	
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 base 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	•							
<table border="1"> <tr> <th>Gross payroll</th> <th>Total receipts</th> <th>Gross assets</th> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>		Gross payroll	Total receipts	Gross assets						
Gross payroll	Total receipts	Gross assets								
23	Tax due (see instructions)	23								
24	State tax surcharge rate <input type="checkbox"/> % (see instructions - multiply line 23 by surcharge rate)	24								
25	Total tax and state tax surcharge (add lines 23 and 24)	25								
26	Total prepayments from line 53	26								
27	Balance (subtract line 26 from line 25; if line 26 is more than line 25, enter "0")	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								
30a	Balance (add lines 27, 28 and 29)	30a								
30b	If you want to Return a Gift to Wildlife, enter amount (see instructions)	30b		00						
30c	Balance due (if line 26 is less than the total of lines 25, 28, 29 and 30b, the difference is amount due - enter payment on line A above)	30c								
31	Overpayment (if line 26 is more than the total of lines 25, 28, 29 and 30b, the difference is amount overpaid)	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 (MTA surcharge)	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 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

