



CT-13

New York State Department of Taxation and Finance

Unrelated Business Income Tax Return Tax Law - Article 13

2002 calendar-yr. filers, check box Other filers enter tax period:

Amended return

beginning ending

Employer identification number, File number, Check box if overpayment claimed, Legal name of corporation, Trade name/DBA, Mailing name and address, State or country of incorporation, Date received, Date of incorporation, Foreign corporations: date began business in NYS, Business telephone number, NAICS business code number, Principal unrelated business activity

Have you been audited by the Internal Revenue Service in the past 5 years? Federal return was filed on: Attach a complete copy of your federal return.

Have you filed New York State Form CT-247, Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit Organization?

If you are an employee trust, as defined in IRC section 401(a), check this box Check this box if you ceased operating the unrelated business during the tax year covered by this return

A. Payment - pay amount shown on line 20. Make check payable to: New York State Corporation Tax Payment enclosed

Table with 23 rows for computation of income and tax. Includes lines for federal taxable income, state tax deductions, additions, grossed-up taxes, total subtractions, taxable income, allocated taxable income, tax based on income, minimum tax, total prepayments, balance, interest on late payment, late filing penalties, balance due, overpayment, and amount of overpayment.

Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of elected officer or authorized person, Official title, Date, Firm's name, ID number, Date, Address, Signature of individual preparing this return

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038

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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
24 Real estate owned	24.		
25 Gross rents (attach list)	25.		
26 Inventories owned	26.		
27 Other tangible personal property owned	27.		
28 Total (add lines 24 through 27)	28.		
29 Percentage in New York State (divide line 28, column A, by line 28, column B)	29.		%

Receipts in the regular course of business from:

30 Sales of tangible personal property shipped to points within New York State	30.		
31 All sales of tangible personal property	31.		
32 Services performed	32.		
33 Rentals of property	33.		
34 Other business receipts	34.		
35 Total (add lines 30 through 34)	35.		
36 Percentage in New York State (divide line 35, column A, by line 35, column B)	36.		%
37 Wages, salaries and other compensation of employees (except general executive officers)	37.		
38 Percentage in New York State (divide line 37, column A, by line 37, column B)	38.		%
39 Total of New York State percentages (add lines 29, 36, and 38)	39.		%
40 Business allocation percentage (divide line 39 by three or by the number of percentages)	40.		%

Composition of prepayments claimed on line 16*

		Date paid	Amount
41 Payment with extension request, Form CT-5, line 5	41.		
42a Second installment from Form CT-400	42a.		
42b Third installment from Form CT-400	42b.		
42c Fourth installment from Form CT-400	42c.		
43 Amount of overpayment credited from prior years	43.		
44 Total prepayments (add lines 41 through 43; enter here and on line 16)	44.		

* Taxpayers subject to the unrelated business income tax are not required to make estimated tax payments. If you did make these unrequired payments, please report them on lines 42a, 42b, and 42c.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.**

Need help?

 **Telephone assistance** is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

Business tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8 a.m. to 5:55 p.m., eastern time).

 **Internet access:** www.tax.state.ny.us

 **Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

 **If you need to write,** address your letter to: NYS Tax Department, Taxpayer Contact Center, W A Harriman Campus, Albany NY 12227.