



CT-4

New York State Department of Taxation and Finance

General Business Corporation Franchise Tax Return Short Form

Tax Law — Article 9-A

Staple forms here

All filers must enter tax period:

Final return [] Amended return []

beginning [] ending []

Form with fields: Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, Foreign corporations, NAICS business code number, Principal business activity, etc.

Metropolitan transportation business tax (MTA surcharge)

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 Form CT-3/4-I, Instructions for Forms CT-4, CT-3, and CT-3-ATT; mark an X in the appropriate box)..... Yes [] No []

A. Pay amount shown on line 45. Make check payable to: New York State Corporation Tax. Attach your payment here. Detach all check stubs. Payment enclosed []

B. Federal return filed (mark an X in one): Attach a complete copy of your federal return.

Form 1120..... [] Form 1120-A..... [] Form 1120S..... [] Consolidated basis..... [] Form 1120-H..... [] Other: []

C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS. []

D. Mark an X in the box only if you need a tax packet mailed to you next year (see instructions)..... []

Mail all pages of your return along with required attachments to one of the following addresses:

(continued)

With payment
NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 22093
ALBANY NY 12201-2093

Without payment
NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 22101
ALBANY NY 12201-2101

If you are using a private delivery service, see the instructions for more information.

Computation of entire net income (ENI) base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions.....	•	1.		
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions) ...	•	2.		
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock ...	•	3.		
4	New York State and other state and local taxes deducted on your federal return (see instructions) ...	•	4.		
5	Federal depreciation from Form CT-399, if applicable (see instructions)	•	5.		
6	Add lines 1 through 5	•	6.		
7	New York net operating loss deduction (NOLD) (attach federal and New York State computations)	•	7.		
8	Allowable New York State depreciation from Form CT-399, if applicable (see instructions)	•	8.		
9	Refund or credit of certain taxes (see instructions)	•	9.		
10	Total subtractions (add lines 7 through 9)	•	10.		
11	ENI base (subtract line 10 from line 6; show loss with a minus (-) sign; enter here and on line 21)	•	11.		
12	ENI base tax (multiply line 11 by the appropriate rate from the Tax rates schedule on page 5 of Form CT-3/4-I; enter here and on line 28)	•	12.		

Computation of capital base (enter whole dollars for lines 13 through 18; see instructions)

	A	B	C		
	Beginning of year	End of year	Average value		
13	Total assets from federal return.....	•	•	•	
14	Real property and marketable securities included on line 13.....			•	
15	Subtract line 14 from line 13.....			•	
16	Real property and marketable securities at fair market value			•	
17	Adjusted total assets (add lines 15 and 16)			•	
18	Total liabilities			•	
19	Capital base (subtract line 18, column C, from line 17, column C)			•	19.
20	Capital base tax (see instructions)			•	20.

Computation of minimum taxable income (MTI) base

21	ENI base from line 11	•	21.		
22	Depreciation of tangible property placed in service after 1986 (see instructions)	•	22.		
23	New York NOLD from line 7	•	23.		
24	Total (add lines 21 through 23)	•	24.		
25	Alternative net operating loss deduction (ANOLD) (see instructions)	•	25.		
26	MTI base (subtract line 25 from line 24)	•	26.		
27	Tax on MTI base (multiply line 26 by 2.5% (.025); see instructions)	•	27.		

(continued)

Computation of tax

28 Tax on ENI base from line 12	●	28.	
29 Tax on capital base from line 20 (see instructions)			
New small business: First year ● <input type="checkbox"/> Second year ● <input type="checkbox"/>	●	29.	
30 Fixed dollar minimum tax (See Table VI in the Tax rates schedule on page 5 of Form CT-3/4-I. You must enter an amount on each of lines 31, 32, and 33; see instructions)	●	30.	
31 Gross payroll	●	31.	
32 Total receipts	●	32.	
33 Average value of gross assets	●	33.	
34 Tax due (amount from line 27, 28, 29, or 30, whichever is largest; see instructions for exception)	■	34.	

First installment of estimated tax for next period:

35a If you filed a request for extension, enter amount from Form CT-5, line 2	●	35a.	
35b If you did not file Form CT-5 and line 34 is over \$1,000, enter 25% (.25) of line 34	■	35b.	
36 Add line 34 and line 35a or 35b		36.	
37 Total prepayments from line 56	●	37.	
38 Balance (subtract line 37 from line 36; if line 37 is more than line 36, enter 0)		38.	
39 Penalty for underpayment of estimated tax (mark an X in the box if Form CT-222 is attached) ● <input type="checkbox"/>	●	39.	
40 Interest on late payment (see instructions)	●	40.	
41 Late filing and late payment penalties (see instructions)	●	41.	
42 Balance (add lines 38 through 41)		42.	

Voluntary gifts/contributions (see instructions):

43a Amount for Return a Gift to Wildlife	■	43a.	00
43b Amount for Breast Cancer Research and Education Fund	■	43b.	00
43c Amount for Prostate Cancer Research, Detection, and Education Fund	■	43c.	00
43d Amount for World Trade Center Memorial Foundation Fund	■	43d.	00

44 Total (add lines 36, 39, 40, 41, and 43a through 43d)		44.	
45 Balance due (If line 37 is less than line 44, subtract line 37 from line 44. This is the amount due; enter payment here and on line A on the front page)	■	45.	
46 Overpayment (If line 37 is more than line 44, subtract line 44 from line 37. This is your overpayment; enter here and see instructions)		46.	
47 Amount of overpayment to be credited to next period	■	47.	
48 Balance of overpayment (subtract line 47 from line 46)	●	48.	
49 Amount of overpayment to be credited to Form CT-3M/4M	●	49.	
50 Refund of overpayment (subtract line 49 from line 48)	■	50.	

Composition of prepayments on line 37 (see instructions)

		Date paid	Amount
51 Mandatory first installment	51.		
52a Second installment from Form CT-400	52a.		
52b Third installment from Form CT-400	52b.		
52c Fourth installment from Form CT-400	52c.		
53 Payment with extension request from Form CT-5, line 5	53.		
54 Overpayment credited from prior years		Period <input type="text"/>	54.
55 Overpayment credited from Form CT-3M/4M		Period <input type="text"/>	55.
56 Total prepayments (add lines 51 through 55; enter here and on line 37)			56.

(continued)

Interest paid to shareholders

<p>57 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and lines 58 through 61 (attach additional sheets if necessary)</p>	57.	Yes <input type="checkbox"/>	No <input type="checkbox"/>		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; border: none;">Shareholder's name</td> <td style="width:50%; border: none;">SSN or EIN</td> </tr> </table>	Shareholder's name	SSN or EIN			
Shareholder's name	SSN or EIN				
58 Interest paid to shareholder	58.				
59 Total indebtedness to shareholder described above	59.				
60 Total interest paid	60.				
61 Is there written evidence of the indebtedness? (mark an X in the appropriate box)	61.	Yes <input type="checkbox"/>	No <input type="checkbox"/>		

Corporations organized outside New York State only:

Capital stock issued and outstanding:

62 Number of par shares	Value	\$	
63 Number of no-par shares	Value	\$	

64 Total receipts entered on your federal return	64.		
65 Interest deducted in computing FTI (see instructions)	65.		
66 Depreciable assets and land entered on your federal return	66.		
67 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years: _____			
68 If you are a member of an affiliated federal group, enter primary corporation name and EIN:			
• <input style="width: 200px;" type="text" value="Name"/>	• <input style="width: 100px;" type="text" value="EIN"/>		
69 If you are more than 50% owned by another corporation, enter parent corporation name and EIN:			
• <input style="width: 200px;" type="text" value="Name"/>	• <input style="width: 100px;" type="text" value="EIN"/>		
70 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition on page 8 of Form CT-3/4-I; mark an X in the appropriate box)	70.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
71 If you marked Yes on line 70, enter total capital contributions (see worksheet in instructions)	71.		
72 Are you claiming manufacturer status for lower capital base tax limitation? (see instructions; mark an X in the appropriate box)	72.	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ()	Personal identification number (PIN) <input style="width: 50px;" type="text"/>

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

Signature of authorized person	Official title	Date				
Paid preparer use only	Signature of individual preparing this return			Firm's name (or yours if self-employed)		
	Address	City	State	ZIP code	ID number	Date