CT-13

2012

New York State Department of Taxation and Finance

Unrelated Business Income Tax Return

Tax Law – Article 13

Amended return ☐

All filers enter tax period:

beginning _____ ending _____

Employer identification number	File number	Business telephone number ( )		If you claim an overpayment, mark an **X** in the box ☐

Legal name of corporation	Trade name/DBA

Mailing name (if different from legal name above) c/o	State or country of incorporation	Date received (for Tax Department use only)

Number and street or PO box	Date of incorporation	

City	State	ZIP code	Foreign corporations: date began business in NYS	

NAICS business code number (from federal return)	If address/phone above is new, mark an **X** in the box ☐	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.	Audit (for Tax Department use only)

| Principal unrelated business activity | | | |

Have you filed New York State Form CT-247, *Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit Organization?* .... Yes ☐ No ☐

Mark an **X** in this box if you are an employee trust as defined in Internal Revenue Code (IRC) section 401(a) .... ☐

Mark an **X** in this box if you ceased operating the unrelated business during the tax year covered by this return
   (see section Who must file Form CT-13 in the instructions) ....• ☐

A. Pay amount shown on line 22. Make payable to: ***New York State Corporation Tax***
◄ Attach your payment here. Detach all check stubs. *(See instructions for details.)*   **A** | Payment enclosed |

Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after $1,000 specific deduction	**1**	
2	New York State Article 13 and Article 23 tax deducted on federal return	**2**	
3	Additions required for shareholders of federal S corporations *(see instructions)*	**3**	
4	Grossed-up taxes for shareholders of New York S corporations *(see instructions)*	**4**	
5	Other additions *(see instructions)* • IRC section 199 deduction: _____	**5**	
6	Add lines 1 through 5	**6**	
7	Other income *(see instructions)* **7**		
8	Federal S corporation shareholder subtractions *(see instructions)* **8**		
9	Other subtractions *(see instructions)* **9**		
10	Total subtractions *(add lines 7, 8, and 9)*	**10**	
11	Taxable income before net operating loss deduction *(subtract line 10 from line 6)*	**11**	
12	New York net operating loss deduction *(attach federal and NYS computations; see instructions)*	**12**	
13	Taxable income *(subtract line 12 from line 11)*	**13**	
14	Allocated taxable income *(multiply line 13 by _____ % from line 42; or enter amount from line 13 if allocation is not claimed)* ....•	**14**	
15	Tax based on income *(multiply line 14 by 9% (.09))*	**15**	
16	Minimum tax...	**16**	250 00
17	Tax *(line 15 or line 16, whichever is larger)*	**17**	
18	Total prepayments from line 46..•	**18**	
19	Balance *(if line 18 is less than line 17, subtract line 18 from line 17)*	**19**	
20	Interest on late payment *(see instructions)* ....•	**20**	
21	Late filing and late payment penalties *(see instructions)* ....•	**21**	
22	Balance due *(add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)*	**22**	
23	Overpayment *(if line 17 is less than line 18, subtract line 17 from line 18)*.......................	**23**	
24	Amount of overpayment on line 23 to be **credited to next year**	**24**	
25	Amount of overpayment on line 23 to be **refunded** *(subtract line 24 from line 23)*	**25**	

See page 3 for third-party designee, certification, and signature entry areas.

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Have you been audited by the Internal Revenue Service in the past 5 years?   Yes ☐   No ☐   If *Yes,* list years: _____

Federal return was filed on: 990-T ☐   Other: _____ ☐   **Attach a complete copy of your federal return.**

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	
26 Real estate owned *(see instructions)*	26			
27 Gross rents *(attach list; see instructions)*	27			
28 Inventories owned	28			
29 Other tangible personal property owned *(see instructions)*	29			
30 **Total** *(add lines 26 through 29)*	30			
31 Percentage in New York State *(divide line 30, column A, by line 30, column B)*			31	%
Receipts in the regular course of business from:				
32 Sales of tangible personal property shipped to points within New York State	32			
33 All sales of tangible personal property	33			
34 Services performed	34			
35 Rentals of property	35			
36 Other business receipts	36			
37 **Total** *(add lines 32 through 36)*	37			
38 Percentage in New York State *(divide line 37, column A, by line 37, column B)*			38	%
39 Wages, salaries, and other compensation of employees *(except general executive officers; see instructions)*	39			
40 Percentage in New York State *(divide line 39, column A, by line 39, column B)*			40	%
41 **Total of New York State percentages** *(add lines 31, 38, and 40)*			41	%
42 Business allocation percentage *(divide line 41 by three or by the number of percentages)*			42	%

Composition of prepayments claimed on line 18*		**Date paid**	**Amount**	
43 Payment with extension request, Form CT-5, line 5	43			
44a Second installment from Form CT-400	44a			
44b Third installment from Form CT-400	44b			
44c Fourth installment from Form CT-400	44c			
45 Amount of overpayment credited from prior years	45			
46 Total prepayments *(add lines 43 through 45; enter here and on line 18)*	46			

*Taxpayers subject to the unrelated business income tax are not required to make estimated tax payments. If you did make these unrequired payments, report them on lines 44a, 44b, and 44c.

Amended return information

If filing an amended return, mark an *X* in the box for any items that apply and attach documentation.

Final federal determination .... • ☐   If marked, enter date of determination: • _____

Net operating loss (NOL) carryback... • ☐   Capital loss carryback .... • ☐

Federal return filed .... Form 1139 • ☐   Amended Form 990-T .... • ☐

Third – party designee *(see instructions)*	Yes ☐ No ☐	Designee's name *(print)*			Designee's phone number ( )
	Designee's e-mail address			PIN	

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

Authorized person	Printed name of authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person		Telephone number ( )		Date

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*		Firm's EIN	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address	City	State	ZIP code
	E-mail address of individual preparing this return		Preparer's NYTPRIN	Date	

See instructions for where to file.

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