

Department of Taxation and Finance

CT-13

Unrelated Business Income
Tax Return

All filers enter tax period:

beginning

LIAB_PRD_BEG_DT

ending

LIAB_PRD_END_DT

Amended
return

AMND_RTN_IND

Tax Law – Article 13

Employer identification number (EIN)

EXT_TP_ID

File number

FCC_CD/CHECK_DIGIT

Business telephone number

()

TP_PHONE_NMBR

If you claim an
overpayment, mark
an X in the box

OVPMT_IND

Legal name of corporation

LEGAL_NAME

Trade name/DBA

BUS_TRADE_NAME

Mailing address

State or country of incorporation

Care of (c/o)

MAILING_NAME

STATE_INCORP_NAME

Number and street or PO Box

MAIL_LN_1_ADR

MAIL_LN_2_ADR

Date of incorporation

INCORP_DATE

Foreign corporations: date began business in NYS

FRGN_BBNY_DATE

City

U.S. state/Canadian province

ZIP/Postal code

MAIL_CTY_ADR

MAIL_STATE_ADR

MAIL_ZIP_5_ADR

MAIL_ZIP_4_ADR

Country (if not United States)

MAIL_CNTRY_CD

For office use only

DCMT_RCVDV_DT

NAICS business code number (from federal return)

NAICS_CODE

Principal unrelated business activity (see instructions)

PRIN_BUS_ACTY_DESC

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.

Form CT-247, Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit

Organization – Have you filed this New York State application for exemption? (see instructions) Yes ☐ No ☐

CT247_IND

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

Payment enclosed

A

REMIT_AMT

PYMNT_AMT

Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	FED_UNRLTD_AMT		
2	New York State Tax Law Article 13 and Article 23 tax deducted on federal return	2	NYS_DED_FED_AMT		
3	Additions required for shareholders of federal S corporations (see instructions)	3	ADD_REQ_FEDS_AMT		
4	Grossed-up taxes for shareholders of New York S corporations (see instructions)	4	TX_SHRHDR_NYSS_AMT		
5	Other additions (see instructions)	5	OTH_ADD_AMT		
6	Add lines 1 through 5	6	A_SUBTL_AMT		
7	Other income (see instructions)	7	OTH_INC_AMT		
8	Federal S corporation shareholder subtractions (see instructions)	8	FEDS_SHRHDR_SB_AMT		
9	Other subtractions (see instructions)	9	OTH_SUBT_AMT		
10	Total subtractions (add lines 7, 8, and 9)	10	TOT_SUBT_AMT		
11	Taxable income before net operating loss deduction (subtract line 10 from line 6)	11	INC_B4_NOL_DED_AMT		
12	New York net operating loss deduction (attach federal and NYS computations; see instructions)	12	ALT_NOL_DED_AMT		
13	Taxable income (subtract line 12 from line 11)	13	TXBL_INC_AMT		
14	Allocated taxable income (multiply line 13 by Same as Line 42 % from line 42; or enter amount from line 13 if allocation is not claimed)	14	ALLOC_TX_INC_AMT		
15	Tax based on income (multiply line 14 by 9% [0.09])	15	TX_BSD_INC_AMT		
16	Minimum tax	16		250	00
17	Tax (line 15 or line 16, whichever is larger)	17	TOT_TX_AMT		
18	Total prepayments from line 46	18	PREPAY_AMT		
19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19	BALANCE_DUE_AMT		
20	Interest on late payment (see instructions)	20	INT_LATE_PAY_AMT		
21	Late filing and late payment penalties (see instructions)	21	LATE_FIL_AMT		
22	Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	22	BAL_DUE_AMT		
23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	23	OVPMT_AMT		
24	Amount of overpayment on line 23 to be credited to next year	24	CR_2_NXT_YR_AMT		
25	Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25	RFND_AMT		

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

BAR_ID_CODE

400001260099



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: •

Capital loss carryback ☐ Federal return filed..... Form 1139 • ☐

Amended Form 990-T ☐

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Third – party designee (see instructions)	☐ Yes ☐ No ☐ THRD_PRTY_DSGN_IND		Designee's name (print)	Designee's phone number
			THRD_PRTY_NAME	() THRD_PRTY_PH_NMBR
	Designee's email address		PIN	
		THRDPRTY_EMAIL_ADR		THRD_PRTY_PIN_NMBR

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	
	AUTHOFGR_FRST_NAME	AUTHOFGR_LAST_NAME			AUTHOFGR_TITL_DESC	
Paid preparer use only (see instr.)	Email address of authorized person		Telephone number		Date	
	TP_EMAIL_ADR		() AUTH_PH_NMBR		AUTH_OFGR_SGN_DT	
	Firm's name (or yours if self-employed)		Firm's EIN		Preparer's PTIN or SSN	
	FIRM_NAME		PAID_PREPARER_ID		PREP_SSN_NMBR	
	Signature of individual preparing this return		Address		City State ZIP code	
		PREP_LN_1_ADR PREP_LN_2_ADR		PREP_CTY_ADR PREP_ST_ADR PREP_ZIP_5_ADR		
Email address of individual preparing this return		Preparer's NYTPRIN or		Excl. code		Date
PP_EMAIL_ADR		TX_PREP_RGST_ID or		EXCL_CD		PREP_SIGN_DT

See instructions for where to file.

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