

**New York State Department of Taxation and Finance  
Taxpayer Services Division  
Technical Services Bureau**

TSB-M-81 (14)C  
Corporation Tax  
August 10, 1981

1981 Legislation

New Due Date for Article 13  
(Unrelated Business Income Tax)

Section 1 of Chapter 216 of the Laws of 1981 amended Section 294(a) of Article 13 of the New York State Tax Law.

It changes the filing date for unrelated business income tax returns (form CT-13) FROM the fifteenth day of the fourth month following the close of the taxable year of the corporation, TO the fifteenth day of the fifth month following the close of the taxable year of the organization required to file a return, except an employee's trust.

The filing date for an employee's trust, as described in section 401(a) of the Internal Revenue Code, has not changed. It is still the fifteenth day of the fourth month following the close of the trust's taxable year.

This amendment applies to all taxable years commencing on or after January 1, 1981.