



# CT-13 Unrelated Business Income Tax Return

Tax Law — Article 13

For calendar year 1994  
or tax period:

beginning

ending

Employer identification number		File number		If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions).	For office use only	
Mailing Name and Address	taxpayer's business name				Date received	
	Business name at location below (if different from business name above)				PLACE LABEL HERE	
	C/O Street or P O Box					
City			State ZIP code		Audit use	
Trade name		Business telephone number		Business activity code number (from federal return)		Foreign corporations: date began unrelated business in NYS
<input type="checkbox"/> Check box if refund claimed		Principal unrelated business activity		State or country of incorporation		

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:  990T  Other \_\_\_\_\_ **Attach a complete copy of your federal return.**

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

If you are an Employee Trust, as defined in IRC section 401(a), check this box

<b>A. Payment</b> — pay amount shown on line 18. Make check payable to: <b>New York State Corporation Tax</b> ← ..... Attach your payment here.	Payment enclosed
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### 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 tax deducted on federal return .....	2	
3 Add lines 1 and 2 .....	3	
4 Income from games of chance and/or income included pursuant to section 501(m)(2)(A) of the IRC ..	4	
5 Taxable income before net operating loss deduction (subtract line 4 from line 3) .....	5	
6 New York net operating loss deduction (attach federal and New York State computation) .....	6	
7 Taxable income (subtract line 6 from line 5) .....	7	
8 Allocated taxable income - multiply line 7 by _____ % from line 38; or enter amount from line 7 if allocation is not claimed .....	8	
9 Tax based on income - multiply line 8 by 9% (.09) .....	9	
10 Minimum tax .....	10	250 00
11 Tax (line 9 or line 10, whichever is larger) .....	11	
12 State tax surcharge - see instruction for computation and <input type="checkbox"/> % rate. (Multiply line 11 by the rate entered in the box.)	12	
13 Tax and state tax surcharge due (add lines 11 and 12) .....	13	
14 Total prepayments .....	14	
15 Balance (if line 14 is less than line 13, subtract line 14 from line 13) .....	15	
16 Interest on late payment (see instructions) .....	16	
17 Late filing and late payment penalties (see instructions) .....	17	
18 Balance due (add lines 15, 16 and 17; enter payment on line A above) .....	18	
19 Overpayment (if line 13 is less than line 14, subtract line 13 from line 14) .....	19	
20 Amount of overpayment on line 19 to be credited to next year .....	20	
21 Amount of overpayment on line 19 to be refunded (subtract line 20 from line 19 - check refund box above)	21	

**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	
Paid Preparer Use Only	Firm's name (or yours if self-employed)			ID number	
	Address			Signature of individual preparing this return	

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, P O BOX 1909, ALBANY NY 12201-1909

**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.

	<b>A</b>	<b>B</b>	
	<b>New York State</b>	<b>Everywhere</b>	
<b>Average value of:</b>			
<b>22</b> Real estate owned	<b>22</b>		
<b>23</b> Gross rents ( <i>attach list</i> )	<b>23</b>		
<b>24</b> Inventories owned	<b>24</b>		
<b>25</b> Other tangible personal property owned	<b>25</b>		
<b>26 Total</b> (add lines 22 through 25)	<b>26</b>		
<b>27</b> Percentage in New York State ( <i>divide line 26, column A, by line 26, column B</i> )			<b>27</b> %
<b>Receipts in the regular course of business from:</b>			
<b>28</b> Sales of tangible personal property shipped to points within New York State	<b>28</b>		
<b>29</b> All sales of tangible personal property	<b>29</b>		
<b>30</b> Services performed	<b>30</b>		
<b>31</b> Rentals of property	<b>31</b>		
<b>32</b> Other business receipts	<b>32</b>		
<b>33 Total</b> (add lines 28 through 32)	<b>33</b>		
<b>34</b> Percentage in New York State ( <i>divide line 33, column A, by line 33, column B</i> )			<b>34</b> %
<b>35</b> Wages, salaries and other compensation of employees ( <i>except general executive officers</i> )	<b>35</b>		
<b>36</b> Percentage in New York State ( <i>divide line 35, column A by line 35, column B</i> )			<b>36</b> %
<b>37 Total of New York State percentages</b> (add lines 27, 34 and 36)			<b>37</b> %
<b>38</b> Business allocation percentage ( <i>divide line 37 by three or by the number of percentages</i> )			<b>38</b> %

Refer to Form CT-13-I for instructions on how to complete this return.

If you need a form or instructions, call toll free (from New York State only)

1 800 462-8100.

From areas outside New York State, call (518) 438-1073.