



CT-13

Unrelated Business Income Tax Return

Article 13, Tax Law

For calendar year 1989
or taxable year

beginning

ending

Employer identification number		File number *		If your Name, Employer identification number, address or owner/ officer information has changed, file Form DTF-95 (see instructions).	For office use only
Name <div style="text-align: center; font-size: x-small;">PLACE LABEL HERE</div>					
Number and street		City or town	State		ZIP code
Trade name		Business telephone number ()		Business group code number (from federal return)	Audit use
Principal unrelated business activity		State or country of incorporation / date		Date began unrelated business in NYS	

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

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

A. Payment - pay amount shown on line 16 — Make check payable to: New York State Corporation Tax	Payment enclosed
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Computation of Income and Tax

1 Federal unrelated 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 36; enter amount from line 7 if allocation is not claimed	8	
9 Tax based on income - multiply line 8 by 9%	9	
10 Minimum tax	10	250 00
11 Tax (line 9 or line 10, whichever is larger)	11	
12 Interest on late payment	12	
13 Late filing and late payment penalties	13	
14 Total (add lines 11, 12 and 13)	14	
15 Prior payments	15	
16 Balance due (if line 15 is less than line 14, subtract line 15 from line 14 - enter payment on line A above)	16	
17 Overpayment (if line 14 is less than line 15, subtract line 14 from line 15)	17	
18 Amount of line 17 to be credited to next year	18	
19 Amount of line 17 to be refunded (subtract line 18 from line 17)	19	

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

Date	Signature of officer	Official title
Date	Signature of individual or name of firm preparing this return	Preparer's address

**Mail 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.

	A New York State		B Everywhere		
Average value of:					
20 Real estate owned	20				
21 Real estate rented (attach list)	21				
22 Inventories owned	22				
23 Other tangible personal property owned	23				
24 Total (add lines 20, 21, 22 and 23)	24				
25 Percentage in New York State (divide line 24, column A, by line 24, column B)					25 %
Receipts in the regular course of business from:					
26 Sales of tangible personal property shipped to points within New York State	26				
27 All sales of tangible personal property	27				
28 Services performed	28				
29 Rentals of property	29				
30 Other business receipts	30				
31 Total (add lines 26, 27, 28, 29 and 30)	31				
32 Percentage in New York State (divide line 31, column A, by line 31, column B)					32 %
33 Wages, salaries and other compensation of employees except general executive officers	33				
34 Percentage in New York State (divide line 33, column A by line 33, column B)					34 %
35 Total of New York State percentages (add lines 25, 32 and 34)					35 %
36 Business allocation percentage (divide line 35 by three or by the number of percentages)					36 %

Instructions

Who Must File Form CT-13

An organization or trust as described in section 511(a)(2) or (b)(2) of the Internal Revenue Code, other than a corporation taxable under Article 9-A, that is carrying on an unrelated trade or business in New York State must file this return and pay the tax due regardless of the amount of federal gross income from an unrelated trade or business. However, an organization whose only unrelated trade or business consists of providing commercial type insurance (section 501(m)(2)(A) of the IRC) is exempt from this tax.

An unrelated trade or business is one not related to the purposes that exempt an organization from tax under section 501 of the Internal Revenue Code.

When to File

File this form within 4½ months after the end of the reporting period. If you need more time to file, you may request an extension of the filing date by completing and filing Form CT-5 on or before the due date of this return. **Exception:** Employee trusts, as described in the IRC, section 401(a), are required to file within 3½ months after the end of the reporting period.

Change of Business Information

If there have been any changes in your business' name, ID number, mailing address, business address, telephone number or owner/officer information, complete the enclosed Form DTF-95, *Change of Business Information*. If there are no changes to your business' information, keep this Form DTF-95 in your files. If a change occurs, complete the form and send it to the Tax Department as soon as possible. If you need a form, call 1 800 462-8100 (from out of state (518) 438-1073) to request one.

Mail your completed Form DTF-95 to:

NYS Tax Department
Registration Section, Building 8, Room 409
W. A. Harriman Campus
Albany, NY 12227

Principal Unrelated Business Activity

In the box labeled Principal Unrelated Business Activity, give the one unrelated business activity that accounts for the largest percentage of total receipts. "Total receipts" are gross receipts and all other income. State the broad field of unrelated business activity as well as the specific product or services (e.g., investments, providing services to or selling products to non-members, rental income, etc.).

Line A

After completing your return, enter the amount of your payment. Your payment should be the full amount shown on line 16.

Line 4 — Enter income derived from the conduct of games of chance or from rental premises for the conduct of games of chance permitted by a license granted under the General Municipal Law. Games of chance do not include bingo or lotto. Also enter income included in federal taxable income that is included only because of section 501(m)(2)(A) of the IRC.

Line 6 — The net operating loss deduction is limited to the lower of either the federal or New York State net operating loss. Your net operating loss may not exceed the deduction allowable for federal tax. A net operating loss deduction cannot be claimed for periods that the taxpayer was not subject to tax under Article 13 of the Tax Law.

Line 12 — If you do not pay the tax on or before the due date (determined without regard to any extension), you must pay interest on the amount of the underpayment from the due date to the date paid. You may call the Taxpayer Assistance Bureau for the current rate or to have the interest computed for you; 1 800 CALL TAX (1 800 225-5829); outside New York State, (518) 438-8561.

Line 13 — Late filing and late payment penalties.

Additional charges for late filing are computed on the amount of tax less any payment made on or before the due date.

- a. If you do not file a return when due or if the application for extension is invalid, add to the tax 5% per month up to 25% (section 1085(a)(1)(A)).
- b. If you do not file a return within 60 days of the due date, the addition to tax cannot be less than the smaller of \$100 or 100% of the amount required to be shown as tax (section 1085(a)(1)(B)).
- c. If you fail to pay the tax shown on a return, add to the tax, ½% per month up to 25% (section 1085(a)(2)).
- d. The total of the additional charges in a and c may not exceed 5% for any one month except as provided for in b above (section 1085(a)).

If you think you are not liable for these additional charges, attach a statement to your return explaining the delay in filing and/or payment (section 1085).

Schedule A

Line 20 — The fair market value of any asset is the price (without any encumbrance, whether or not the taxpayer is liable) at which a willing seller will sell and a willing purchaser will buy. Average fair market value is generally computed on a quarterly basis. If your usual accounting practice does not permit computing average fair market value quarterly or more frequently, you may use a semiannual or annual basis if no distortion of average fair market value results.

Line 21 — The value of real property rented to the taxpayer is generally eight times the gross rent payable during the year covered by the return. Gross rent includes any amount payable as rent or instead of rent, such as taxes and repairs, and the amount of annual amortization of any costs of leasehold improvements made by or on the behalf of the taxpayer.

Line 22 and 23 — "Tangible personal property" is corporeal personal property, such as machinery, tools, implements, goods, wares, and merchandise. Do not include cash, shares of stock, bonds, notes, credits, or evidence of an interest in property and evidence of debt.

Line 33 — Include only the personal service compensation of employees (other than general executive officers) of the unrelated trade or business.

General executive officers include the chairman, president, vice president, secretary, assistant secretary, treasurer, comptroller, and any other officer charged with the general executive affairs of the corporation. An executive officer whose duties are restricted to territory either in or outside New York State is not a general executive officer.