CT-13	Department of Taxation and Finance
61-13	Unrelated Bus

Unrelated	Business	Income
Tax Return	า	

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		All	All filers enter tax period:						
return	Tax Law – Article	13 beg	ginning	ending					
Employer identification number (EIN)	File number Busine	ess telephone number			If you claim an overpayment, mark				
	()			an X in the box				
Legal name of corporation		Tr	ade name/DBA						
Mailing address		St	tate or country of incorpora	tion					
Care of (c/o)									
Number and street or PO Box		Da	ate of incorporation	Foreign corporations:	date began business in NYS				
City U.S. state/Canadian	province ZIP/Postal code	Country (if not United Sta	ates)	For office use only					
	If you need to update y for corporation tax, or c	other tax types,	you can do so						
Principal unrelated business activity (see instructions)		e. See <i>Busines</i> : ı CT-1.	s <i>information</i> in						

Form CT-247, Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit 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 $m{\chi}$ 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)	

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

Computation of income and tax

YORK STATE

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 retu	ırn			2		
3	Additions required for shareholders of federal S corporations (see ins	truct	ions)		3		
4	Grossed-up taxes for shareholders of New York S corporations (see	instru	uctions)		4		
5	Other additions (see instructions)				5		
6	Add lines 1 through 5				6		
7	Other income (see instructions)						
8	Federal S corporation shareholder subtractions (see instructions)						
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 f	rom I	line 6)		11		
12	New York net operating loss deduction (attach federal and NYS computed				12		
13	Taxable income (subtract line 12 from line 11)				13		
14	Allocated taxable income (multiply line 13 by % from line 42;	or en	nter amount				
	from line 13 if allocation is not claimed)			•	14		
15	Tax based on income (multiply line 14 by 9% (.09))				15		
	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 a	moui	nt on line A above)		22		
23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)				23		
	Amount of overpayment on line 23 to be credited to next year						
25	Amount of overpayment on line 23 to be refunded (subtract line 24 from	om lin	ne 23)		25		

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



Have you been audited by th	e Internal Reve	enue Service i	n the past 5 years?	Yes		No	If Yes, list years:
Federal return was filed on:	990-T	Other:			Attac	h a co	mplete 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.

			Α				В			
Ave	rage value of:		New York	stat	e	E	Everyw	here		
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,	colu	mn B)					31		%
Rec	eipts 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,	colui	тп В)					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,	colu	mn 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 nu	umbe	r of percentages)					42		%
Cor	nposition of prepayments claimed on line 18*				Date	e paid		Α	mount	
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		



Third – par designer (see instruction	Designee's email address				[(Designee	e's phon) PIN	e number
Certificatio	tification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.							
Authorized	Printed name of authorized person	Signature of authorized person			Official title			
person	Email address of authorized person			Telephone nu ()	umber		Date	
Paid	Firm's name (or yours if self-employed)		Firm's	EIN		Prepar	er's PTII	N or SSN
preparer use	Signature of individual preparing this return	Address		Ci	ty	Sta	ite	ZIP code
only (see instr.)	Email address of individual preparing this return		Prepare	r's NYTPRIN	or Exc	cl. code	Date	

See instructions for where to file.

