Department of Taxation and Finance

Unrelated Business Income Т

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Amended	Iax R	eturn	All filers ente	er tax period	:	
return	Tax Law – A	rticle 13	beginning		ending	
Employer identification number (EIN)	File number	Business telephone	e number			If you claim an overpayment, mark an X in the box
Legal name of corporation			Trade name/DBA	Ą		
Mailing name (if different from legal name above)			State or country of	of incorporation	Date received (for T	ax Department use only)
c/o						
Number and street or PO box			Date of incorpora	ation		
City	State	ZIP code	Foreign corporatio business in NYS	ns: date began		
NAICS business code number (from federal return)	If address/phone above is new, mark an X in the box		update your addres or corporation tax, or	s or phone	Audit (for Tax Depar	tment use only)
Principal unrelated business activity (see instructions)		types, you ca <i>information</i> ir	n do so online. See Form CT-1.	Business		

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

1 Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction 1 2 0 3 Additions required for shareholders of federal S corporations (see instructions) 3 4 0 5 0 6 0 6 0 7 0 6 0 7 0 8 0 9 0 10 0 11 0 12 0 13 0 14 0 15 0 16 0 17 0 18 0 19 0 10 0 11 0 12 0 13 10 14 0 15 0 16 0 17 10 18 0 19 0 11 0 12					
3 Additions required for shareholders of federal S corporations (see instructions) 3 4 Grossed-up taxes for shareholders of New York S corporations (see instructions) 4 5 Other additions (see instructions) • IRC section 199 deduction: 6 Add lines 1 through 5 6 7 Other income (see instructions) 7 8 9 - 10 - 11 Taxable income (see instructions) 12 13 13 14 14 - 15 Taxable income (subtract line 12 from line 1) 14 13 15 14 16 Allocated taxable income (multiply line 13 by% from line 42; or enter amount from line 13 if allocation is not claimed) 16 Minimum tax 17 14 18 - 19 14 19 10 11 14 12 15 13 14 14 - 15 16 16 250 00 17 18 18 19 19 10 11 19 12 11 13 14 14 - 15 16 16 250 00 17 18 18 19 19 10 11 19 12 18 13 14 14 15 <t< th=""><th>1</th><th>Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction</th><th>1</th><th></th><th></th></t<>	1	Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1		
4 Grossed-up taxes for shareholders of New York S corporations (see instructions) 4 5 Other additions (see instructions) IRC section 199 deduction: 5 6 Add lines 1 through 5 6 6 7 0 8 6 9 Other income (see instructions) 8 9 9 Other subtractions (see instructions) 8 9 9 Other subtractions (add lines 7, 8, and 9) 10 11 10 11 12 13 11 Taxable income before net operating loss deduction (subtract line 10 from line 6) 11 12 New York net operating loss deduction (attach federal and NYS computations; see instructions) 12 13 13 14 14 Allocated taxable income (multiply line 13 by?% from line 42; or enter amount from line 13 if allocation is not claimed) 14 15 Tax based on income (multiply line 14 by 9% (.09)) 15 15 14 15 16 250 00 17 17 18 18 19 20 18 19 20 12 12 19	2	New York State Article 13 and Article 23 tax deducted on federal return	2		
5 Other additions (see instructions) IRC section 199 deduction: 5 6 Add lines 1 through 5 6 7 Other income (see instructions) 7 8 9 Other subtractions (see instructions) 8 9 Other subtractions (see instructions) 9 10 11 12 11 Taxable income before net operating loss deduction (subtract line 10 from line 6) 11 12 13 14 14 13 14 15 Tax based on income (multiply line 13 by% from line 42; or enter amount from line 13 if allocation is not claimed) 15 16 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 11 22 21 Late filing and late payment (see instructions) 21 22 23 24	3	Additions required for shareholders of federal S corporations (see instructions)	3		
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7 Other income (see instructions) 8 Federal S corporation shareholder subtractions (see instructions) 9 9 10 Total subtractions (add lines 7, 8, and 9) 11 Taxable income before net operating loss deduction (subtract line 10 from line 6) 11 Taxable income (subtract line 12 from line 11) 13 Taxable income (subtract line 12 from line 13 by from line 13 if allocated taxable income (multiply line 13 by from line 13 if allocation is not claimed) 15 16 16 250 000 17 18 18 19 20 11 18 19 21 Late filing and late payment (see instructions) 22 24	5	Other additions (see instructions) IRC section 199 deduction:	5		
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20 Interest on late payment (see instructions) 21 Late filing and late payment penalties (see instructions) 22 Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above) 23 Overpayment (if line 17 is less than line 18, subtract line 17 from line 18) 24 24	18	Total prepayments from line 46	18		
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 amount on line A above) 22 23 Overpayment (if line 17 is less than line 18, subtract line 17 from line 18) 23 24 24	19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19		
22 Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above) 22 23 Overpayment (if line 17 is less than line 18, subtract line 17 from line 18) 23 24 24	20	Interest on late payment (see instructions)	20		
23 Overpayment (if line 17 is less than line 18, subtract line 17 from line 18) 23 24 24	21	Late filing and late payment penalties (see instructions)	21		
24 Amount of overpayment on line 23 to be credited to next year	22	Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	22		
	23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	23		
25 Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23) 25					
	25	Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25		

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



30 Total (add lines 26 through 29)

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.								
		Α	В					
Average value of:		New York State	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

	U								
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							
	Services performed	34							
35		35							
36	Other business receipts	36							
37	Total (add lines 32 through 36)	37							
38			mn 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,		mn B)				. 40		%
	Total of New York State percentages (add lines 31, 38, and 40)								%
42	Business allocation percentage (divide line 41 by three or by the nu	umbe	r of percentages))			. 42		%
Con	nposition of prepayments claimed on line 18*				Date pa	aid	A	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 1	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: •
Net operating loss (NOL) carryback•	Capital loss carryback
Federal return filed Form 1139 •	Amended Form 990-T



Third – par designer (see instruction	Designee's e-mail address				[(Designee (e's phon) PIN	e number
Certificatio	n: I certify that this return and any attachme	ents are to the best of my l	knowle	dge and be	elief true, c	correct.	, and c	omplete.
Authorized	Printed name of authorized person	Signature of authorized person			Official title			
person	E-mail 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.)	E-mail address of individual preparing this return		Prepare	r's NYTPRIN	or Exc	cl. code	Date	

See instructions for where to file.

