



CT-4

New York State Department of Taxation and Finance

General Business Corporation Franchise Tax Return Short Form

Tax Law - Article 9-A

All filers must enter tax period:

Final return [ ] Amended return [ ] (see instructions)

beginning [ ] ending [ ]

Form with fields: Employer identification number (EIN), File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, Foreign corporations, NAICS business code number, NYS principal business activity, Audit.

See Form CT-3/4-I, Instructions for Forms CT-4, CT-3, and CT-3-ATT, before completing this return.

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an X in the appropriate box) Yes [ ] No [ ]

A. Pay amount shown on line 43. Make payable to: New York State Corporation Tax. Attach your payment here. Detach all check stubs. (See instructions for details.) Payment enclosed [ ]

B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.

Form 1120 [ ] Form 1120-H [ ] Other: [ ] Consolidated basis [ ] Form 1120S [ ]

C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS. [ ]

D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).

E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X in the appropriate box) If Yes, enter the county [ ] Yes [ ] No [ ]

F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark an X in the appropriate box) [ ] Yes [ ] No [ ]

G. Do you have an interest in any partnerships? (mark an X in the appropriate box) [ ] Yes [ ] No [ ] If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.

H. Did you include a disregarded entity in this return? (mark an X in the appropriate box) [ ] Yes [ ] No [ ] If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.

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**Computation of entire net income (ENI) base**

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instr.) ...	•	1		
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions) ...	•	2		
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock ...	•	3		
4	New York State and other state and local taxes deducted on your federal return (see instructions) ...	•	4		
5	Federal depreciation from Form CT-399, if applicable (see instructions) .....	•	5		
6	Add lines 1 through 5 .....	•	6		
7	New York net operating loss deduction (NOLD) (see instr.; attach federal and New York State computations) ...	•	7		
8	Allowable New York State depreciation from Form CT-399, if applicable (see instructions) .....	•	8		
9	Refund or credit of certain taxes (see instructions) .....	•	9		
10	Total subtractions (add lines 7 through 9) .....	•	10		
11	ENI base (subtract line 10 from line 6; show loss with a minus (-) sign; enter here and on line 21) .....	•	11		
12	ENI base tax (see instructions; multiply line 11 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 28) .....	•	12		

**Computation of capital base (enter whole dollars for lines 13 through 18; see instructions)**

	A Beginning of year		B End of year		C Average value		
13	Total assets from federal return.....	•	00	•	00	•	00
14	Real property and marketable securities included on line 13 .....		00		00	•	00
15	Subtract line 14 from line 13 .....		00		00	•	00
16	Real property and marketable securities at fair market value .....		00		00	•	00
17	Adjusted total assets (add lines 15 and 16) ...		00		00	•	00
18	Total liabilities .....		00		00	•	00
19	Capital base (subtract line 18, column C, from line 17, column C) .....	•					19
20	Capital base tax .....	•					20

**Computation of minimum taxable income (MTI) base (see instructions)**

21	ENI base from line 11 .....	•	21		
22	Depreciation of tangible property placed in service after 1986 (see instructions) .....	•	22		
23	New York NOLD from line 7 .....	•	23		
24	Total (add lines 21 through 23) .....	•	24		
25	Alternative net operating loss deduction (ANOLD) (see instructions) .....	•	25		
26	MTI base (subtract line 25 from line 24) .....	•	26		
27	Tax on MTI base (multiply line 26 by appropriate rate; see instructions) .....	•	27		

**Computation of tax (continued on page 3)**

28	Tax on ENI base from line 12 .....	•	28		
29	Tax on capital base from line 20 (see instructions) New small business: First year • <input type="checkbox"/> Second year • <input type="checkbox"/> .....	•	29		
30	Fixed dollar minimum tax (See Table 12, 13, or 14 of the Tax rates schedule in Form CT-3/4-I. You must enter an amount on line 31; see instructions) .....	•	30		
31	New York receipts (see instructions) .....	•	31		
32	Tax due (amount from line 27, 28, 29, or 30, whichever is largest; see instructions for exceptions) .....	■	32		

**First installment of estimated tax for next period:**

33a	If you filed a request for extension, enter amount from Form CT-5, line 2 .....	•	33a		
33b	If you did not file Form CT-5 and line 32 is over \$1,000, see instructions .....	■	33b		
34	Add line 32 and line 33a or 33b .....	•	34		
35	Total prepayments from line 54 .....	•	35		
36	Balance (subtract line 35 from line 34; if line 35 is more than line 34, enter 0) .....	•	36		



**Computation of tax** (continued from page 2)

37	Estimated tax penalty (see instructions; mark an <b>X</b> in the box if Form CT-222 is attached) • <input type="checkbox"/>	•	37	
38	Interest on late payment (see instructions) .....	•	38	
39	Late filing and late payment penalties (see instructions) .....	•	39	
40	Balance (add lines 36 through 39) .....		40	
<b>Voluntary gifts/contributions</b> (see instructions):				
41a	Return a Gift to Wildlife .....	41a	00	
41b	Breast Cancer Research and Education Fund .....	41b	00	
41c	Prostate and Testicular Cancer Research and Education Fund .....	41c	00	
41d	9/11 Memorial .....	41d	00	
41e	Volunteer Firefighting & EMS Recruitment Fund .....	41e	00	
41f	Veterans Remembrance .....	41f	00	
42	Total (add lines 34, 37, 38, 39, and 41a through 41f) .....		42	
43	Balance due (If line 35 is less than line 42, subtract line 35 from line 42 and enter here. This is the amount due; <b>enter the payment amount on line A on page 1</b> ) .....		43	
44	Overpayment (If line 35 is more than line 42, subtract line 42 from line 35. This is your overpayment; enter here and see instructions) .....		44	
45	Amount of overpayment to be credited to next period (see instructions) .....		45	
46	Balance of overpayment (subtract line 45 from line 44; see instructions) .....		46	
47	Amount of overpayment to be credited to Form CT-3M/4M (see instructions) .....		47	
48	Refund of overpayment (subtract line 47 from line 46; see instructions) .....		48	

**Composition of prepayments on line 35** (see instructions)

		Date paid	Amount
49	Mandatory first installment .....	49	
50a	Second installment from Form CT-400 .....	50a	
50b	Third installment from Form CT-400 .....	50b	
50c	Fourth installment from Form CT-400 .....	50c	
51	Payment with extension request from Form CT-5, line 5 .....	51	
52	Overpayment credited from prior years ..... <input type="text" value="Period"/>		52
53	Overpayment credited from Form CT-3M/4M <input type="text" value="Period"/>		53
54	Total prepayments (add lines 49 through 53; enter here and on line 35) .....		54

**Interest paid to shareholders** (see instructions)

55	Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an <b>X</b> in the appropriate box) If Yes, complete the following and lines 56 through 59 (attach additional sheets if necessary) .....	55	Yes • <input type="checkbox"/>	No • <input type="checkbox"/>
	Shareholder's name <input type="text"/>	SSN or EIN <input type="text"/>		
56	Interest paid to shareholder .....	56		
57	Total indebtedness to shareholder described above .....	57		
58	Total interest paid .....	58		
59	Is there written evidence of the indebtedness? (mark an <b>X</b> in the appropriate box) .....	59	Yes • <input type="checkbox"/>	No • <input type="checkbox"/>

**Corporations organized outside New York State only**

**Capital stock issued and outstanding:**

60	Number of par shares .....		Value	<input type="text"/>	\$	<input type="text"/>
61	Number of no-par shares.....		Value	<input type="text"/>	\$	<input type="text"/>

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62 Total receipts entered on your federal return .....	•	<b>62</b>	
63 Interest deducted in computing FTI (see instructions) .....	•	<b>63</b>	
64 Depreciable assets and land entered on your federal return .....	•	<b>64</b>	
65 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years: _____			
66 If you are a member of an affiliated federal group, enter primary corporation name and EIN:			
Name	EIN		
67 If you are more than 50% owned by another corporation, enter parent corporation name and EIN:			
Name	EIN		
68 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 12 instructions of Form CT-3/4-I; mark an <b>X</b> in the appropriate box) .....	<b>68</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
69 If you marked Yes on line 68, enter total capital contributions (see worksheet in instructions) .....	<b>69</b>		
70 Are you claiming qualified New York manufacturer status, which includes <b>eligible</b> qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an <b>X</b> in the appropriate box) .....	<b>70</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
71 Are you claiming qualified New York manufacturer or <b>eligible</b> qualified New York manufacturer status for lower ENI tax rates? (see instructions; mark an <b>X</b> in the appropriate box) .....	<b>71</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
72 Are you claiming <b>eligible</b> qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an <b>X</b> in the appropriate box) .....	<b>72</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
73 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an <b>X</b> in the appropriate box) .....	<b>73</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
74 Are you claiming QETC status for a lower ENI rate? (see instructions; mark an <b>X</b> in the appropriate box) .....	<b>74</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
75 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an <b>X</b> in the appropriate box) .....	<b>75</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

**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 .....	• <input type="checkbox"/>	If marked, enter date of determination: • _____
Net operating loss (NOL) carryback...	• <input type="checkbox"/>	Capital loss carryback..... • <input type="checkbox"/>
Federal return filed ..... Form 1139	• <input type="checkbox"/>	Form 1120X ..... • <input type="checkbox"/>

**Net operating loss (NOL) information**

New York State NOL carryover total available for use this tax year from all prior tax years .....	•	
Federal NOL carryover total available for use this tax year from all prior tax years.....	•	
New York State NOL carryforward total for future tax years.....	•	
Federal NOL carryforward total for future tax years.....	•	

<b>Third – party designee</b> <small>(see instructions)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) _____	Designee's phone number ( ) _____
	Designee's e-mail address _____		PIN _____

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

<b>Authorized person</b>	Printed name of authorized person _____	Signature of authorized person _____	Official title _____
	E-mail address of authorized person _____	Telephone number ( ) _____	Date _____
<b>Paid preparer use only</b> <small>(see instr.)</small>	Firm's name (or yours if self-employed) _____	Firm's EIN _____	Preparer's PTIN or SSN _____
	Signature of individual preparing this return _____	Address _____	City _____ State _____ ZIP code _____
	E-mail address of individual preparing this return _____	Preparer's NYTPRIN _____	Date _____

See instructions for where to file.

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