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2010

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:

beginning ☐ ending ☐

Final return ☐ *(see page 5 of the instructions)* **Amended return** ☐

Employer identification number	File number	Business telephone number ( )		If you claim an overpayment, mark an ***X*** in the box ☐
Legal name of corporation			Trade name/DBA	
Mailing name *(if different from legal name above)* c/o			State or country of incorporation	*Date received (for Tax Department use only)*
Number and street or PO box			Date of incorporation	
City	State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number *(from federal return)*	If address/phone above is new, mark an ***X*** in the box ☐	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at *www.nystax.gov* and look for the change my address option. Otherwise, see *Business information* in Form CT-1.		*Audit (for Tax Department use only)*
Principal business activity				

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.)*

A. Payment enclosed ☐

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

Form 1120..... ☐ Consolidated basis .... ☐ Form 1120-H..... ☐ Form 1120S ..... ☐ Other: _____ ☐

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 us at ***www.nystax.gov***.

E. Did the entity have an interest in real property located in New York State during the last 3 years? *(mark an **X** in the appropriate box)* ..... 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 ☐

(continued)

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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions	**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) *(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 *(multiply line 11 by the appropriate rate from the* Tax rates schedule *on page 6 of 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			
14	Real property and marketable securities included on line 13			
15	Subtract line 14 from line 13			
16	Real property and marketable securities at fair market value			
17	Adjusted total assets *(add lines 15 and 16)*			
18	Total liabilities			

19	Capital base *(subtract line 18, column C, from line 17, column C)*	**19.**	
20	Capital base tax *(see instructions)*	**20.**	

Computation of minimum taxable income (MTI) base

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 1.5% (.015); 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 ☐ Second year ☐	**29.**	
30	Fixed dollar minimum tax *(See Table 7 in the* Tax rates schedule *on page 6 of 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 exception)*	**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 **X** in the box if Form CT-222 is attached)* • ☐		**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.**	
Voluntary gifts/contributions *(see instructions)*:			
41a Amount for Return a Gift to Wildlife	**41a.** 00		
41b Amount for Breast Cancer Research and Education Fund	**41b.** 00		
41c Amount for Prostate Cancer Research, Detection, and Education Fund	**41c.** 00		
41d Amount for 9/11 Memorial	**41d.** 00		
41e Amount for Volunteer Firefighting & EMS Recruitment Fund	**41e.** 00		
42 Total *(add lines 34, 37, 38, 39, and 41a through 41e)*		**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; **enter the payment amount on line A on page 1**)*		**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		**45.**	
46 Balance of overpayment *(subtract line 45 from line 44)*		**46.**	
47 Amount of overpayment to be credited to Form CT-3M/4M		**47.**	
48 Refund of overpayment *(subtract line 47 from line 46)*		**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 — Period	**52.**		
53 Overpayment credited from Form CT-3M/4M — Period	**53.**		
54 Total prepayments *(add lines 49 through 53; enter here and on line 35)*	**54.**		

Interest paid to shareholders

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 **X** in the appropriate box)* If *Yes*, complete the following and lines 56 through 59 *(attach additional sheets if necessary)*	**55.**	Yes • ☐ No • ☐
Shareholder's name / SSN or EIN		
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 **X** in the appropriate box)*	**59.**	Yes • ☐ No • ☐

Corporations organized outside New York State only

Capital stock issued and outstanding:

60 Number of par shares ..... $ Value

61 Number of no-par shares.... $ Value

62 Total receipts entered on your federal return ..... • **62.**

63 Interest deducted in computing FTI *(see instructions)* ..... • **63.**

64 Depreciable assets and land entered on your federal return ..... • **64.**

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 *on page 8 of Form CT-3/4-I; mark an* ***X*** *in the appropriate box)* ..... **68.** Yes • ☐ No • ☐

69 If you marked *Yes* on line 68, enter total capital contributions *(see worksheet in instructions)* ..... • **69.**

70 Are you claiming qualified New York manufacturer status for lower capital base tax limitation? *(see instructions; mark an* ***X*** *in the appropriate box)* ..... **70.** Yes • ☐ No ☐

71 Are you claiming qualified New York manufacturer status for lower ENI tax rates? *(see instructions; mark an* **X** *in the appropriate box)* ..... **71.** Yes • ☐ No ☐

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 • ☐ Form 1120X ..... • ☐

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 ..... •

Third – party designee *(see instructions)*

Yes ☐ No ☐ | 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.

Authorized person

Signature of authorized person | Official title

E-mail address of authorized person | Date

Paid preparer use only *(see instr.)*

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.