

Credit for City of New York Unincorporated Business Tax



IT-219

Read instructions carefully.
This is a scannable form.
Please file this original form with your return.

Last name	First name and middle initial (if joint claim, enter both names)	Taxpayer identification number (SSN or EIN)
Mailing address (number and street or rural route)		Apartment number
City, village or post office	State	ZIP code

Note: Form IT-219 must be filed with (attached to) your return, Form IT-201, Form IT-203, or Form IT-205.

Part I – Partner (see instructions)

Name (as shown on Form NYC-204)	Partnership Year End (as shown on Form NYC-204)	Employer Identification Number
		▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

- 1 Enter the amount from Form NYC-204, line 25 (see instructions)
- 2 Enter the amount from Form NYC-204, line 22 (see instructions)
- 3 Add lines 1 and 2
- 4 Enter your percentage of total distributive shares from Form NYC-204, Schedule C, column 4. Enter amount as a decimal and carry four places (i.e., 17.5% = .1750)
- 5 Multiply line 3 by line 4 (if more than one business, see instructions)

Part II – Individuals:

- 6 **Resident individuals** – enter the amount from Form NYC-202, line 23 (see instructions)
Part-year resident individuals – enter the amount from **Worksheet A** (on back)

Part III – Beneficiary’s share of unincorporated business taxes (see instructions)

- 7 **Beneficiary:** Enter your share of City of New York unincorporated business taxes imposed on the estate or trust (see instructions)

Name of estate or trust	Employer Identification Number	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

Part IV – Computation of Credit

- 8 **Fiduciary:** Enter the amount from Worksheet C, line 5, column D (from back page; see instructions)
All others: Add lines 5, 6, and 7. (Partners, see instructions.)
- 9 Enter your taxable income from **Full-year city of New York resident individual:** Form IT-201, line 35
Part-year city of New York resident individual: Form IT-360.1, line 47
Full-year city of New York resident estate or trust: Form IT-205, line 5
Part-year city of New York resident trust: Form IT-205-A, line 10, col. (b) . . .
- 10 If line 9 above is:
—\$42,000 or less, enter **.650** (65%)
—more than \$42,000 but not more than \$142,000, complete Worksheet B (on back)
—more than \$142,000, enter **.150** (15%)
- 11 Multiply line 8 by line 10. **City of New York resident individuals:** Continue on line 12 below, **City of New York part-year resident individuals:** Stop; transfer line 11 amount to Form IT-360.1, line 53, **Estates and Trusts:** Stop; transfer line 11 amount to Form IT-205, line 22
- City of New York Full Year Resident Individuals**
- 12 Amount from Form IT-201, line 45
- 13 Amount from Form IT-201-ATT, line 37
- 14 Amount from Form IT-201-ATT, line 38
- 15 Add lines 12, 13, and 14
- 16 Enter the **smaller** amount from line 11 or 15 here and transfer the amount to Form IT-201, line 48

Worksheet A

1. Enter the amount from Form NYC-202, line 23 1. _____
2. **Individuals:** Enter the amount from Form IT-360.1, Part I, line 6, column B (*see instructions*)
Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column C 2. _____
3. **Individuals:** Enter the amount from Form IT-360.1, line 6, column A (*see instructions*)
Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column A 3. _____
4. Divide line 2 by line 3 and carry the result to four decimal places 4. .
5. Multiply line 1 by line 4. This is the part-year resident tax imposed on the unincorporated business. **Estate and Trusts:**
 Include this amount in Worksheet C, line 6, column D total. **All Others:** Transfer this amount to line 6 on the front page.. 5. _____

Worksheet B

1. Base percentage 65% 1. .650
2. Enter your taxable income from front page, line 9..... 2. _____
3. Base amount..... 3. \$42,000
4. Subtract line 3 from line 2 4. _____
5. Divide line 4 by 200 and round to next highest whole number (*e.g., 464.2 = 465*)..... 5. _____
6. Multiply line 5 by .001..... 6. .
7. Subtract line 6 from line 1. Transfer this decimal to the front page, line 10..... 7. .

Worksheet C (for estates and trusts only)

Fiduciary's and Beneficiary's share of city of New York unincorporated business tax

	A Name and address of beneficiary	B Beneficiary's identifying number	C Allocation percentage	D Beneficiary's eligible unincorporated business taxes
1				
2				
3				
4				
	5	Fiduciary		
		6	Totals	100%

