New York State Department of Taxation and Finance

## Cradit for City of New York Unincornerated Duciness Tax

			Please enter your first name Your first name and middle initial				e both name line t claim, enter spouse's nar		52	001	
					Touriasi		t claim, enter spouse s nar	ne on line below)	<b>_</b>		IT-219
		type	Spouse's first name and middle init	tial	Spouse's	last name			· · · ·	identificati	on number (SSN or Ell
		ъ									
		Print	Mailing address (number and street	t or rural	route)		Apartment n	umber			
			City, village or post office		Sta	ite	ZIP cod	e			
	No	te: F	Form IT-219 must be attack	hed to	your r	eturn, For	m IT-201, For	m IT-203,	or Form	n IT-205	
ar	t I – Partner (	isee i	instructions)								
١	lame (as shown o	on Fo	orm NYC-204)		Partne	rship year	end m NYC-204)	E	mployer	identifi	cation number
							III N I C-204)	г			
								►			
∟ 1	Enter the amou	nt fro	m Form NYC-204, line 25	I							
•						1.			]		
2	•	,	m Form NYC-204, line 22			L L		I ♥ L	L		
	(see instruction	ns)				2.		•	]		
3									3.		•
4			ge of total distributive shares								
_			decimal and carry to four pla	•		•	,		4.		•
5	Multiply line 3 b	y line	e 4 (if more than one business, s	see inst	ructions	)		▶	5.		•
	Part-year resid	lent i	– enter the amount from For ndividual – enter the amount 's share of unincorport	int froi	n Worl	<b>sheet A</b> (o	n back)		6.		•
ar	Part-year resid t III – Benefic Beneficiary: Er	l <b>ent i</b> l <b>ciary</b> hter y	ndividual – enter the amou	int froi rated	n Worl	sheet A (o	n back) es (see instru	ictions)	6.		•
ar	Part-year resid t III – Benefic Beneficiary: Er	ient in ciary nter y or tru	ndividual – enter the amount <b>'S Share of unincorpo</b> e your share of city of New York ust (see instructions)	int froi rated	n Worl	sheet A (one of the second sec	n back) es (see instru	ed	6.		•
ar	Part-year resid t III – Benefic Beneficiary: Er on the estate	ient in ciary nter y or tru	ndividual – enter the amount <b>'S Share of unincorpo</b> e your share of city of New York ust (see instructions)	int froi rated	n Worl	sheet A (one of the second sec	n back) <b>es</b> (see instru s taxes impose	ed	6.		
ar 7	Part-year resid t III – Benefic Beneficiary: Er on the estate Name of estate o	ent in ciary nter y or tru r trust	ndividual – enter the amount <b>'S share of unincorpo</b> e rour share of city of New York ust (see instructions)	int froi rated	n Worl	sheet A (one of the second sec	n back) <b>es</b> (see instru s taxes impose	ed			
ar 7	Part-year resid t III – Benefic Beneficiary: Er on the estate Name of estate of t IV – Compu	tatic	ndividual – enter the amount r's share of unincorpore rour share of city of New York ust (see instructions) on of credit	nt from	n Worl busii corporat	sheet A (d ness taxo ed busines Employer i	n back)	ed			
ar 7	Part-year resid t III – Benefic Beneficiary: Er on the estate Name of estate or t IV – Compu Fiduciary: Ente	tent in ciary of tru or trust tatic er the	ndividual – enter the amount <b>'s share of unincorpo</b> rour share of city of New York ust (see instructions) <b>on of credit</b> amount from Worksheet C, I	Int from rated k uninc line 5,	n Worl	A sheet A (and a shee	n back) es (see instru s taxes impose dentification num ck page; see inst	rctions) ed ber ructions)	7.		
ar 7 ar	Part-year resid t III – Benefic Beneficiary: Er on the estate Name of estate of t IV – Compu Fiduciary: Ente All others: Add	ent in ciary or tru r trust tatic er the l lines	ndividual – enter the amount r's share of unincorpore rour share of city of New York ust (see instructions) on of credit amount from Worksheet C, I s 5, 6, and 7. (Partners, see ins	Int from rated k uninc line 5,	n Worl	A sheet A (and a shee	n back) es (see instru s taxes impose dentification num ck page; see inst	rctions) ed ber ructions)			
ar 7 ar	Part-year resid t III – Benefic Beneficiary: Er on the estate Name of estate or t IV – Compu Fiduciary: Ente All others: Add Enter your taxa	tatic ent in ter y or tru r trust tatic er the l lines ble in	ndividual – enter the amount r's share of unincorpore rour share of city of New York ust (see instructions) on of credit amount from Worksheet C, I s 5, 6, and 7. (Partners, see ins come from:	Int from rated k uninc line 5, struction	n Worl busin corporat column ns.)	A sheet A (and a shee	n back) es (see instru s taxes impose dentification num ck page; see inst	rctions) ed ber ructions)	7.		
ar 7 ar	Part-year resid t III – Benefic Beneficiary: Er on the estate Name of estate of t IV – Compu Fiduciary: Ente All others: Add Enter your taxal Full-year city of	tatic er the lines ble in New Y	ndividual – enter the amount 's share of unincorpore your share of city of New York ust (see instructions) on of credit amount from Worksheet C, I amount from Worksheet C, I s 5, 6, and 7. (Partners, see instructions) york resident individual – Form IT-2	Int from rated k uning line 5, struction 201, line	n Worl busin corporat column ns.)	A sheet A (and a shee	n back) es (see instru s taxes impose dentification num ck page; see inst	rctions) ed ber ructions)	7.		
ar 7 ar	Part-year resid t III – Benefic Beneficiary: Er on the estate Name of estate of t IV – Compu Fiduciary: Ente All others: Add Enter your taxal Full-year city of Part-year city of	tatic r trust tatic r the l lines ble in New Y New Y	ndividual – enter the amount 's share of unincorpore your share of city of New York ust (see instructions) on of credit amount from Worksheet C, I s 5, 6, and 7. (Partners, see ins is come from: 'ork resident individual – Form IT- 'ork resident individual – Form IT-	Int from rated k uninc line 5, struction 201, line -360.1, l	n Worl busin corporation column ns.) a 37 ine 47	A sheet A (and a shee	n back) es (see instru s taxes impose dentification num ck page; see inst	rctions) ed ber ructions)	7.		
ar 7 ar	Part-year resid t III – Benefic Beneficiary: Er on the estate Name of estate of Name of estate of t IV – Compu Fiduciary: Ente All others: Add Enter your taxal Full-year city of Full-year city of	ent in ciary or tru r trust tatic cer the l liness ble in New Y New Y New Y	ndividual – enter the amount r's share of unincorpore rour share of city of New York ust (see instructions) on of credit amount from Worksheet C, I s 5, 6, and 7. (Partners, see ins icome from: 'ork resident individual – Form IT- 'ork resident estate or trust – Form	Int from rated k uninc line 5, struction 201, line -360.1, l n IT-205	n Worl busin corporation column ns.) a 37 ine 47 , line 5	A (context of the second secon	n back) es (see instru s taxes impose dentification num ck page; see inst	rctions) ed ber ructions)	7.		
ar	Part-year resid t III – Benefic Beneficiary: Er on the estate Name of estate of Name of estate of t IV – Compu Fiduciary: Ente All others: Add Enter your taxal Full-year city of Full-year city of	ent in Fiary or tru r trust tatic Er the l lines ble in New Y New Y New Y New Y	ndividual – enter the amount 's share of unincorpore your share of city of New York ust (see instructions) on of credit amount from Worksheet C, I s 5, 6, and 7. (Partners, see ins is come from: 'ork resident individual – Form IT- 'ork resident individual – Form IT-	Int from rated k uninc line 5, struction 201, line -360.1, l n IT-205	n Worl busin corporation column ns.) a 37 ine 47 , line 5	A (context of the second secon	n back) es (see instru s taxes impose dentification num ck page; see inst	rctions) ed ber ructions)	7.		
ar	Part-year resid t III – Benefic Beneficiary: Err on the estate Name of estate on t IV – Compu Fiduciary: Enter All others: Add Enter your taxal Full-year city of Part-year city of I fulce 9 above is	ent in ciary or truy r trust tatic tatic lines ble in New Y New Y New Y New Y S:	ndividual – enter the amount r's share of unincorpore rour share of city of New York ust (see instructions) on of credit amount from Worksheet C, I s 5, 6, and 7. (Partners, see ins icome from: 'ork resident individual – Form IT- 'ork resident estate or trust – Form	line 5, struction 201, line -360.1, l n IT-205 A, line 10	n Worl busin corporation column ns.) a 37 ine 47 , line 5	A (context of the second secon	n back) es (see instru s taxes impose dentification num ck page; see inst	rctions) ed ber ructions)	7.		
ar ar	Part-year resid t III – Benefic Beneficiary: Er on the estate Name of estate of t IV – Compu Fiduciary: Ente All others: Add Enter your taxal Full-year city of Part-year city of I Part-year city of If line 9 above is	ent in ciary nter y or tru r trust tatic er the lines ble in New Y New Y New Y S: - \$4; - ma	ndividual – enter the amount 's share of unincorpore your share of city of New York ust (see instructions) on of credit amount from Worksheet C, I s 5, 6, and 7. (Partners, see ins icome from: 'ork resident individual – Form IT-2 'ork resident individual – Form IT-2 'ork resident trust – Form IT-205-A 2,000 or less, enter .650 (654 ore than \$42,000 but not more	Int from rated k uninc k uninc line 5, struction 201, line -360.1, l m IT-205 A, line 10 %) re than	m Worl busin corporation column ns.) a 37 ine 47 , line 5 0, col. (b) \$142,0	A sheet A (or ness tax) ed busines Employer i D (from ba	n back) es (see instru- ss taxes impose dentification num ck page; see inst ck page; see inst	rctions) ed ber ructions)	7.       8.		
ar ar	Part-year resid t III – Benefic Beneficiary: Er on the estate Name of estate of t IV – Compu Fiduciary: Ente All others: Add Enter your taxal Full-year city of Part-year city of I Part-year city of If line 9 above is	ent in ciary or true r trust tatic er the l lines ble in New Y New Y New Y New Y S: - \$42 - ma - ma	ndividual – enter the amount 's share of unincorpore your share of city of New York ust (see instructions) on of credit amount from Worksheet C, I s 5, 6, and 7. (Partners, see inst is come from: 'ork resident individual – Form IT- 'ork resident estate or trust – Form fork resident trust – Form IT-205-A 2,000 or less, enter .650 (65° ore than \$42,000 but not more ore than \$142,000, enter .150	Int from rated k uninc k uninc line 5, struction 201, line 360.1, l n IT-205 A, line 10 %) re than 0 (15%	m Worl busin corporation column ns.) e 37 , line 47 , line 5 0, col. (b) \$142,0 )	sheet A (or ness taxo ed busines Employer i D (from ba	n back) es (see instru ss taxes impose dentification num ck page; see inst ck page; see inst	rctions) ed ber ructions) 	7.		· · · · · · · · · · · · · · · · · · ·
ar 7 ar 3	Part-year resid t III – Benefic Beneficiary: Err on the estate Name of estate of t IV – Compu Fiduciary: Ente All others: Add Enter your taxal Full-year city of Part-year city of If line 9 above is 	ent in r trust r trust tatic er the l lines ble in New Y New Y New Y New Y New Y New Y New Y New Y 1 New Y New Y Ne Y New Y	ndividual – enter the amount 's share of unincorpore rour share of city of New York ust (see instructions) on of credit amount from Worksheet C, I s 5, 6, and 7. (Partners, see instructions) come from: 'ork resident individual – Form IT- 'ork resident estate or trust – Form IT- 'ork resident trust – Form IT-205-A 2,000 or less, enter .650 (65%) ore than \$42,000 but not more ore than \$42,000, enter .150 D. City of New York resident individual - 1000	Int from rated k uninc k uninc line 5, struction 201, line -360.1, l n IT-205 A, line 10 %) re than 0 (15% dividua	m Worl busin corporation columr ns.) a 37 ine 47 , line 5 0, col. (b) \$142,0 ) als: Con	sheet A (and a constraint of a	n back) es (see instru s taxes impose dentification num ck page; see inst ck page; see inst ete Worksheet I 12 below. City o	ictions) ed ber iructions) ructions) 	7.       8.		
ar 7 ar 3 9	Part-year resid t III – Benefic Beneficiary: Err on the estate Name of estate of t IV – Compu Fiduciary: Ente All others: Add Enter your taxal Full-year city of Part-year city of Part-year city of If line 9 above is Multiply line 8 by New York part-	ent in r trust r trust tatic er the l liness ble in New Y New Y New Y New Y S: - \$4: - mc - mc line 10 year r	ndividual – enter the amount 's share of unincorpore rour share of city of New York ust (see instructions) on of credit amount from Worksheet C, I amount from Worksheet C, I s 5, 6, and 7. (Partners, see instructions) fork resident individual – Form IT- fork resident individual – Form IT- fork resident estate or trust – Form fork resident trust – Form IT-205-A 2,000 or less, enter .650 (656 ore than \$42,000 but not more than \$142,000, enter .150 D. City of New York resident individuals: Stop; transfe	Int from rated k uninc k uninc line 5, struction 201, line -360.1, l n IT-205 A, line 10 %) re than 0 (15% dividua ier line 1	m Worl busin corporation column ns.) a 37 ine 47 , line 5 0, col. (b) \$142,0 ) als: Con 1 amour	A sheet A (or ness tax) ed busines Employer i D (from ba	n back) es (see instru- s taxes impose dentification num ck page; see inst ck page; see inst ete Worksheet I 12 below. City o 360.1, line 54. Es	ictions) ed ber ructions) ructions) 3 (on back) f tates	7.         8.         10.		
ar 7 ar 8 9	Part-year resid t III – Benefic Beneficiary: Err on the estate Name of estate on t IV – Compu Fiduciary: Enter All others: Add Enter your taxal Full-year city of Part-year city of Part-year city of If line 9 above is Multiply line 8 by 1 New York part- and trusts: Sto	ent in File of the second sec	ndividual – enter the amount 's share of unincorpore rour share of city of New York ust (see instructions) <b>DD of credit</b> amount from Worksheet C, I amount from Worksheet C, I s 5, 6, and 7. (Partners, see instructions) come from: York resident individual – Form IT-20 York resident individual – Form IT-20 York resident estate or trust – Form York resident trust – Form IT-205-A 2,000 or less, enter .650 (65% pore than \$142,000 but not more pore than \$142,000, enter .150 D. City of New York resident individuals: Stop; transfer Inster line 11 amount to Form IT-20 State of the state of trust – Stop (15%) amount for	Int from rated k uninc k uninc k uninc k uninc struction 201, line -360.1, l m IT-205 A, line 10 %) re than 0 (15% dividua fer line 1 -205, lin	m Worl busin corporation column ns.) a 37 ine 47 , line 5 0, col. (b) \$142,0 ) als: Con 1 amour	A sheet A (or ness tax) ed busines Employer i D (from ba	n back) es (see instru- s taxes impose dentification num ck page; see inst ck page; see inst ete Worksheet I 12 below. City o 360.1, line 54. Es	ictions) ed ber ructions) ructions) 3 (on back) f tates	7.       8.		· · · · · · · · · · · · · · · · · · ·
ar 7 ar 8 9	Part-year resid t III – Benefic Beneficiary: Err on the estate Name of estate on t IV – Compu Fiduciary: Enter All others: Add Enter your taxal Full-year city of Part-year city of Part-year city of If line 9 above is Multiply line 8 by New York part- and trusts: Sto City of New Yo	ent in Fiary or truy r trust tatic tatic r trust tatic r trust tatic r trust tatic r trust tatic r trust New Y New Y tatic r trust mage and the s: 	ndividual – enter the amount 'S Share of unincorpole rour share of city of New York ust (see instructions) D of credit amount from Worksheet C, I s 5, 6, and 7. (Partners, see instructions) come from: York resident individual – Form IT-205-A 2,000 or less, enter .650 (65% pore than \$42,000 but not more to re than \$142,000, enter .150 D. City of New York resident individuals: Stop; transfer insfer line 11 amount to Form IT- II-year resident individuals	Int from rated k uninc k uninc k uninc k uninc struction 201, line -360.1, l m IT-205 A, line 10 %) re than 0 (15% dividua ier line 1 -205, line :	m Worl busin corporation column as.) a 37 ine 47 , line 5 0, col. (b) \$142,0 ) als: Con 1 amour e 22	sheet A (and a constraint of a	n back) es (see instru- s taxes impose dentification num ck page; see inst ck	ad ber ivections) ivections) ivections) ivections) ivections) ivections i ivections i i i i i i i i i i i i i i i i i i i	7.         8.         10.         11.		
ar 7 ar 8 9	Part-year resid t III – Benefic Beneficiary: Err on the estate Name of estate on t IV – Compu Fiduciary: Enter All others: Add Enter your taxal Full-year city of Part-year city of I Part-year city of If line 9 above is Multiply line 8 by New York part- and trusts: Sto City of New Yo Amount from Fo	ent in ciary or truy r trust tatic tatic tatic tatic in the lines ble in New Y New Y New Y New Y New Y S: 	ndividual – enter the amount 's share of unincorpole rour share of city of New York ust (see instructions) on of credit amount from Worksheet C, I s 5, 6, and 7. (Partners, see instructions) fork resident individual – Form IT- fork resident individual – Form IT- (ork resident individual – Form IT- (ork resident estate or trust – Form (ork resident trust – Form IT-205-A 2,000 or less, enter .650 (65% ore than \$42,000 but not more pre than \$142,000, enter .150 0. City of New York resident individuals: Stop; transfer lin-year resident individuals T-201, line 47	Int from rated k uninc k uninc line 5, struction 201, line -360.1, l n IT-205 A, line 10 %) re than 0 (15% dividua rer line 1 :205, line :	m Worl busin corporation column ns.) a37 ine 47 , line 5 0, col. (b) \$142,0 ) als: Con 1 amour e 22	sheet A (and a constraint of the second state	n back) <b>es</b> (see instru- s taxes impose dentification num ck page; see inst ck page; see inst ete Worksheet I 12 below. <b>City o</b> 360.1, line 54. <b>Es</b>	rctions) ed ber ructions) ructions) 3 (on back) f tates	7.         8.         10.         11.         12.		
ar 7 ar 8 9 0	Part-year resid t III – Benefic Beneficiary: Err on the estate Name of estate of t IV – Compu Fiduciary: Ente All others: Add Enter your taxal Full-year city of Part-year city of If line 9 above is Multiply line 8 by New York part- and trusts: Sto City of New Yo Amount from For Amount from For	ent in ciary or true r trust tatic er the l lines ble in New Y New Y New Y New Y New Y S: — \$42 — mo — mo cine 10 year r r trust - mo - mo cine 10 year r r fu - mo - mo	ndividual – enter the amount 'S Share of unincorpole rour share of city of New York ust (see instructions) D of credit amount from Worksheet C, I s 5, 6, and 7. (Partners, see instructions) come from: York resident individual – Form IT-205-A 2,000 or less, enter .650 (65% pore than \$42,000 but not more to re than \$142,000, enter .150 D. City of New York resident individuals: Stop; transfer insfer line 11 amount to Form IT- II-year resident individuals	Int from rated k uninc k uninc line 5, struction 201, line 360.1, l n IT-205 A, line 10 %) re than 0 (15% dividua fer line 1 205, line :	m Worl busin corporation columr ns.) a37 (ine 47 (ine 5 0, col. (b) \$142,0 (columr ns.) ais: Con 1 amour e 22	A sheet A (or ness tax) ed busines Employer i D (from ba	n back) es (see instru- s taxes impose dentification num ck page; see inst ck page; see inst ete Worksheet I 12 below. City o 360.1, line 54. Es	rctions) ed ber ructions) ructions) G (on back) f tates	7.         8.         10.         11.		
7	Part-year resid t III – Benefic Beneficiary: Err on the estate Name of estate of t IV – Compu Fiduciary: Ente All others: Add Enter your taxal Full-year city of Part-year city of If line 9 above is Multiply line 8 by New York part- and trusts: Sto City of New Yo Amount from Fo Amount from Fo	ent in File of the second sec	ndividual – enter the amount r's share of unincorpore rour share of city of New York ust (see instructions) <b>On of credit</b> amount from Worksheet C, I amount from Worksheet C, I s 5, 6, and 7. (Partners, see instructions) <b>Ork resident individual</b> – Form IT- fork resident individual – Form IT- fork resident estate or trust – Form fork resident trust – Form IT-205-A 2,000 or less, enter .650 (650 ore than \$42,000 but not more fore than \$42,000 but not more than \$142,000, enter .150 0. City of New York resident individuals: Stop; transfer insfer line 11 amount to Form IT- II-year resident individuals: T-201, line 47 T-201-ATT, line 38	Int from rated k uninc k uninc line 5, struction 201, line 360.1, l n IT-205 A, line 10 %) re than 0 (15% dividua ier line 1 :205, lin :2	m Worl busin corporation columr ns.) a 37 ine 47 , line 5 0, col. (b) \$142,0 ) als: Con 1 amour e 22	sheet A (and a sheet	n back) es (see instru- s taxes impose dentification num ck page; see inst ck page; see inst ete Worksheet I 12 below. City o 360.1, line 54. Es	ictions) ed ber ructions) ructions) 3 (on back) f tates	7.         8.         10.         11.         12.         13.		

		15.	
16	Enter the smaller amount from line 11 or 15 here and transfer the amount to Form IT-201-ATT, line 63	16.	l

This is a scannable form; please file this original with the Tax Department.

	Worksheet A
1.	
2.	Individuals: Enter the amount from Form IT-360.1, Part I, line 6, column B (see instructions) 2.
	Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column C
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
5.	Multiply line 1 by line 4. This is the part-year resident tax imposed on the unincorporated business. Estates 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				
	Noncoloci D				
1.	Base percentage 65%			1	.650
2.	Enter your taxable income from front page, line 9	2.			
3.	Base amount	3.	\$42,000		
	Subtract line 3 from line 2				
5.	Divide line 4 by 200 and round to next highest whole number (for example, 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) —

Nan	A ne and address of beneficiary	Beneficiary's i	B dentifying number	C Allocation percentage	D Beneficiary's eligible unincorporated business taxe
2					
\$					
•					
	5 Fiduciary				

