New York State Department of Taxation and Finance

Credit for City of New York Unincorporated Business Tax

2004 **IT-219**

Print or type	**Please enter your first name first. For a joint claim, use both name lines.**	
	Your first name and middle initial	**Your** last name *(for a **joint claim**, enter spouse's name on line below)*
	Spouse's first name and middle initial	Spouse's last name
	Mailing address *(number and street or rural route)*	Apartment number
	City, village, or post office	State	ZIP code

▼ Taxpayer identification number (SSN or EIN)

Note: Form IT-219 must be 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** *(from Form NYC-204)* | **Employer identification number** ▶

1 Enter the amount from Form NYC-204, line 25 *(see instructions)* .... **1.**

2 Enter the amount from Form NYC-204, line 22 *(see instructions)* .... **2.**

3 Add lines 1 and 2 .... **3.**

4 Enter your percentage of total distributive shares from Form NYC-204, Schedule C, column 4.
Enter amount as a decimal and round to the fourth decimal place *(for example, 17.5% = .1750)* .... **4.**

5 Multiply line 3 by line 4 *(if more than one business, see instructions)* .... ▶ **5.**

Part II — Individual

6 **Resident individual:** Enter the amount from Form NYC-202, line 23 *(see instructions)*
Part-year resident individual: Enter the amount from Worksheet A *(on back)* .... ▶ **6.**

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 ▶ | ▶ **7.**

Part IV — Computation of credit

8 **Fiduciary:** Enter the amount from Schedule A, *Fiduciary* line, column D *(on back; see instructions)*
All others: Add lines 5, 6, and 7. *(Partners, see instructions.)* .... **8.**

9 Enter your taxable income from:
Full-year city of New York resident individual – Form IT-201, line 37
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) **9.**

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%) .... **10.**

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 54.
Estates and trusts: Stop; transfer line 11 amount to Form IT-205, line 22 .... **11.**

City of New York full-year resident individuals:

12 Amount from Form IT-201, line 47 .... **12.**

13 Amount from Form IT-201-ATT, line 39 .... **13.**

14 Amount from Form IT-201-ATT, line 40 .... **14.**

15 Add lines 12, 13, and 14 .... **15.**

16 Enter the **lesser** of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 65 .... **16.**

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
    Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column C
    (see instructions) .... 2. _____

3   **Individuals:** Enter the amount from Form IT-360.1, line 6, column A
    Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column A
    (see instructions) .... 3. _____

4   Divide line 2 by line 3 and round the result to the fourth decimal place .... 4. ___.___

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 Schedule A, *Totals* line, column D.
    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 the 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 *(for example, 464.2 = 465)* ..... 5. _____

6   Multiply line 5 by .001 .... 6. ___.___

7   Subtract line 6 from line 1. Transfer this decimal amount to the front page, line 10 .... 7. ___.___

Schedule A (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
Totals		**100%**	
Fiduciary			