



# Credit for New York City Unincorporated Business Tax

# IT-219

Attach Form IT-219 to your return, Form IT-201, Form IT-203, or Form IT-205.

Name(s) as shown on return

▼ Taxpayer identification number (SSN or EIN)

### Part 1 — Partner (see instructions)

Name of partnership (as shown on Form NYC-204) ▶ <input type="text"/>	Partnership year end (from Form NYC-204) <input type="text"/>	Partnership EIN ▶ <input type="text"/> <input type="text"/>
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1 Enter the amount from Form NYC-204, line 25 (see instr.) ...	1. <input type="text"/>	.	<input type="text"/>
2 Enter the amount from Form NYC-204, line 22 (see instr.) ...	2. <input type="text"/>	.	<input type="text"/>
3 Add lines 1 and 2 .....	3. <input type="text"/>	.	<input type="text"/>
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. <input type="text"/>	.	<input type="text"/>
5 Multiply line 3 by line 4 (if more than one business, see instructions) .....	5. <input type="text"/>	.	<input type="text"/>

### Part 2 — 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, line 5 (on back) ..... 6.  .

### Part 3 — Beneficiary's share of unincorporated business taxes (see instructions)

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

▶ Name of estate or trust <input type="text"/>	▼ Employer identification number <input type="text"/> <input type="text"/>	7. <input type="text"/> . <input type="text"/>
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### Part 4 — Computation of credit

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

9 Enter your taxable income from:  
**Full-year NYC resident individuals** — Form IT-201, line 37  
**Part-year NYC resident individuals** — Form IT-360.1, line 47  
**Full-year NYC resident estates or trusts** — Form IT-205, line 5  
**Part-year NYC resident trusts** — Form IT-205-A, line 10, col. (b) 9.  .

10 If line 9 above is:  
 — \$42,000 or less, enter **1.000** (100%)  
 — more than \$42,000, but less than \$142,000, complete Worksheet B (on back)  
 — \$142,000 or more, enter **.230** (23%) ..... 10.  .

11 Multiply line 8 by line 10. **New York City resident individuals** — Continue on line 12 below.  
**NYC part-year resident individuals** — **Stop**; enter line 11 amount on Form IT-360.1, line 54.  
**Estates and trusts** — **Stop**; enter line 11 amount on Form IT-205, line 22 ..... 11.  .

**New York City full-year resident individuals**

12 Amount from Form IT-201, line 49 .....	12. <input type="text"/>	.	<input type="text"/>
13 Amount from Form IT-201-ATT, line 32 .....	13. <input type="text"/>	.	<input type="text"/>
14 Amount from Form IT-201-ATT, line 33 .....	14. <input type="text"/>	.	<input type="text"/>
15 Add lines 12, 13, and 14 .....	15. <input type="text"/>	.	<input type="text"/>
16 Enter the <b>lesser</b> of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 8 .....	16. <input type="text"/>	.	<input type="text"/>



**Worksheet A**

- 1 Enter the amount from Form NYC-202, line 23 ..... 1. \_\_\_\_\_
- 2 **Individuals** — Enter the amount from Form IT-360.1, 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 (below) 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 100% ..... 1. 1.000
- 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 \$100,000 and round to the third decimal place ..... 5. \_\_\_\_\_
- 6 Multiply line 5 by .770 ..... 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 New York City unincorporated business tax**

A Name and address of beneficiary	B Beneficiary's identifying number	C Allocation percentage	D Beneficiary's eligible unincorporated business taxes
<b>Totals</b>		<b>100%</b>	
<b>Fiduciary</b>			

