



Credit for New York City Unincorporated Business Tax

Administrative Code of the City of New York, Section 11-1706(c)

Submit Form IT-219 with 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)	Partnership year end (from Form NYC-204)	Partnership EIN
--	--	-----------------

1 Enter the amount from Form NYC-204, line 23	1	.00
2 Enter the amount from Form NYC-204, line 20	2	.00
3 Add lines 1 and 2	3	.00
4 Enter your percentage of total distributive shares from Form NYC-204, Schedule C, column I. 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 or are a part-year resident, see instructions)	5	.00

Part 2 – Individual

6 Resident individual: Enter the amount from Form NYC-202, line 21, or Form NYC-202S, line 8
Part-year resident individual: Enter the amount from Worksheet A, line 5 (on back; see instructions) **6** .00

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	Employer identification number	7 .00
-------------------------	--------------------------------	--------------

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** .00

9 Enter your taxable income from:
Full-year NYC resident individuals – Form IT-201, line 47
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** .00

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** .00

New York City full-year resident individuals

12 Amount from Form IT-201, line 49	12	.00
13 Amount from Form IT-201-ATT, line 32	13	.00
14 Amount from Form IT-201-ATT, line 33	14	.00
15 Add lines 12, 13, and 14	15	.00
16 Enter the lesser of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 8	16	.00



Worksheet A

- 1 Enter the amount from Form NYC-202, line 21, Form NYC-202EIN, line 21, or Form NYC-202S, line 8 1 _____ .00
- 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 _____ .00
- 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 _____ .00
- 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 _____ .00

Worksheet B

- 1 Base percentage 100% 1 _____ 1.000
- 2 Enter your taxable income from the front page, line 9 2 _____ .00
- 3 Base amount 3 _____ \$42,000.00
- 4 Subtract line 3 from line 2 4 _____ .00
- 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
Totals		100%	.00
			.00
			.00
			.00
			.00
Fiduciary			.00

