



Credit for New York City Unincorporated Business Tax

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 25 (see instr.) ...	1	.00
2 Enter the amount from Form NYC-204, line 22 (see instr.) ...	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 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	.00

Part 2 – Individual

6 **Resident individual:** Enter the amount from Form NYC-202, line 23, or Form NYC-202S, line 8 (see instr.)
Part-year resident individual: Enter the amount from Worksheet A, line 5 (on back) 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 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 .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 23, 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, <i>Totals</i> 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

