



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)
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Part 1 – Partner (see instructions)

Name of partnership (as shown on Form NYC-204)	Partnership year end (from Form NYC-204)	Partnership EIN
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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 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, 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
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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	
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	7	.00
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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	.00
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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
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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	
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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
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New York City full-year resident individuals

	12	.00
	13	.00
	14	.00
	15	.00
	16	.00



Worksheet A

- 1 Enter the amount from Form NYC-202, line 23, Form NYC-202EIN, 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, *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

