



Department of Taxation and Finance
Credit for New York City
Unincorporated Business Tax

IT-219

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 (see instr.) ... 1 .00
2 Enter the amount from Form NYC-204, line 20 (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 21, 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

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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

