NEW YORK CITY DEPARTMENT OF FINANCE Finance

Estates and Trusts using an EIN as their primary identifier must use Form NYC-202EIN

UNINCORPORATED BUSINESS TAX RETURN FOR INDIVIDUALS AND SINGLE-MEMBER LLCs

204	
401	L 43

			For CALENDAR	R YEAR 2014 or FISCAL YEAR	R beginning	, 2014 and ending				
		Check box if you are engaged in		, , ,	ed in a partially exempt unincorporated	•				
		Amended return Check box if you claim any 9/			entire federal Form 1040 and statement showing disposition of business property. Decial condition code, if applicable. (See instructions):					
		First name and initial Last name				TAXPAYER'S EMAIL ADDRESS				
		In Care Of								
		Dusiness name				SOCIAL SECURITY NUMBER	2			
		Business name								
		Business address (number and stre	et)							
		City and State		Zip Code	BLICINESS	CODE NUMBER				
		Business Telephone Number	Date business began (mm-dd-	yy) Date business ended (mm-dd-	- FROM FEDI	ERAL SCHEDULE C:				
			1							
	SCHEDULE A	Computation of Tax	BEGIN WITH SCHEDULE I	B ON PAGE 3. COMPLETE ALL C	THER SCHEDULES. TRA	NSFER APPLICABLE AMOUNTS TO SO	CHEDULE A.			
Α.	Payment Am	nount being paid electronica	lly with this return		A.	-				
1.	Business income	(from page 3, Schedule	B, line 28)		1.					
2.	Business allocation	on percentage from Sched	dule C, line 5. (If no	ot allocating, enter 10	0%)2.	. %				
3.	If line 2 is less that	an 100%, enter income o	or loss on NYC real	property (see instructions) 3.					
4.	Balance (line 1 le	ess line 3)			4.					
5.	. Multiply line 4 by the business allocation percentage on line 2									
6.	Amount from line	3 (NYC real property inc	come and gain not s	subject to allocation) (s	see instructions) 6.					
7.	Investment incom	ne (from page 3, Schedul	e B, line 27)		7.					
8.	Investment alloca	ation percentage (from pa	ige 4, Schedule D,	line 2)	8.	. %				
9.	Multiply line 7 by	the investment allocation	n percentage from li	ine 8 (see instructions)	9.					
10.	Total before NOL	deduction (sum of lines	5, 6 and 9 or line 1	and line 9) (see instruct	ions for line 2) 10.					
11.	Deduct: NYC net	operating loss deduction	(from Form NYC-N	NOLD-UBTI, line 7) (se	e instructions) 11.					
12.	Balance before a	llowance for taxpayer's s	ervices (line 10 les	s line 11)	12.					
13.	Less: allowance for ta	expayer's services - do not ente	r more than 20% of line	12 or \$10,000, whichever is	s less (see instr.) 13.					
14.	Balance before e	xemption (line 12 less lin	e 13)		14.					
15.	Less: exemption	- \$5,000 (taxpayer operating	more than one business	or short period taxpayer, see	e instructions) 15.					
16.	. Taxable income (line 14 less line 15) (see instructions)									
17.	. TAX: 4% of amount on line 16									
18.	Add: Sales tax ad	ddback (see instructions)			18.					
19.	Total tax before b	usiness tax credit (add li	ne 17 and line 18) .		19.					
20.		tax credit (select the app								
21.	UNINCORPORA	TED BUSINESS TAX (lin	e 19 less line 20)	(see instructions)	21.					

Form NYC-202 2014 Page 2

ame	SSN
22a. Credits from Form NYC-114.5 (attach form) (see instructions)	22a .
22b.Credits from Form NYC-114.6 (attach form) (see instructions)	22b.
22c. Credits from Form NYC-114.8 (attach form) (see instructions)	22c.
22d. Credits from Form NYC-114.10 (attach form) (see instructions)	22d.
23. Net tax after credits (line 21 less sum of lines 22a, 22b, 22c and	d 22d) 23.
24. Payment of estimated Unincorporated Business Tax, including c preceding year and payment with extension, NYC-EXT (see instruc	
25. If line 23 is larger than line 24, enter balance due	25.
26. If line 23 is smaller than line 24, enter overpayment	26.
27a.Interest (see instructions)	27а.
27b.Additional charges (see instructions)	27ь.
27c. Penalty for underpayment of estimated tax (attach form NYC-221)	27с.
28. Total of lines 27a, 27b and 27c	28.
29. Net overpayment (line 26 less line 28) (see instructions)	29.
30. Amount of line 29 to be: (a) Refunded - \square Direct deposit - <i>fill out lin</i>	ne 30c OR Paper check 30a.
(b) Credited to 2015 Estimated Tax on Form	NYC-5UBTI 30b.
30c. Routing Account Number	ACCOUNT TYPE Checking Savings
31. Total remittance due (see instructions)	31.
32. NYC rent deducted on federal tax return or NYC rent from Schedule C, Part 1. (T	THIS LINE MUST BE COMPLETED) . 32.
33. Gross receipts or sales from federal return	33.
Rusiness Tay Credit Computation	

- 1. If the amount on page 1, line 19, is \$3,400 or less, your credit on line 20 is the entire amount of tax on line 19. (NO TAX WILL BE DUE.)
- 2. If the amount on page 1, line 19, is \$5,400 or over, no credit is allowed. Enter "0" on line 20.

3.	If the amount on page 1, line 19, is over \$3,400 but less than
	\$5,400, your credit is computed by the following formula:

amount on pg. 1, line 19 \times (\$5,400 minus tax on line 19) = $\frac{19}{\text{your credit}}$



Prepayments of Estimated Tax Computation							
PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 24	DATE	AMOUNT					
A. Payment with declaration, Form NYC-5UBTI (1)							
B. Payment with Notice of Estimated Tax Due (2)							
C Payment with Notice of Estimated Tax Due (3)							
D. Payment with Notice of Estimated Tax Due (4)							
E. Payment with extension, Form NYC-EXT							
F. Overpayment credited from preceding year							
G. TOTAL of A, B, C, D, E, F (enter on Schedule A, line 24)							

orm NYC-202 2014	Page 3
------------------	--------

Name SSN SCHEDULE B Computation of Total Income Part 1 Items of business income, gain, loss or deduction 1. Net profit (or loss) from business, farming or professions as reported for federal tax purposes from federal Schedule C, C-EZ or F (Form 1040) (see instructions)..... 1. 2. If entering income from more than one federal Schedule C, C-EZ or F (Form 1040), check this box. 2. Enter the number of Schedules C, C-EZ or F attached: 3. Gain (or loss) from sale of business personal property or business real property (attach federal Schedule D or Form 4797) (see instructions) 4. Net amount of rental or royalty income from business personal property or business real property (attach federal Schedule E) (see instructions) 4. Other business income (or loss) (attach schedule) (see instructions)..... 6. Total federal income (or loss) (combine lines 1 through 5)..... Subtract net income or gain (or add net loss) from rental, sale or exchange of real property situated outside New York City, if included in line 3 or 4 above (attach schedule) (see instructions)...... 7. 8. Total income before New York City modifications (combine lines 6 and 7) 8. Part 2 New York City modifications (see instructions for Schedule B, part 2) ADDITIONS 9. All income taxes and Unincorporated Business Taxes 9. 10a. Sales and use tax credit..... 11. Other additions (attach schedule) (see instructions)..... 12. Total additions (add lines 9 through 11) SUBTRACTIONS 13. All income tax and Unincorporated Business Tax refunds (included in part 1)...... 14. Sales and use tax refunds from vendors or NY State (included in part 1 and also included on page 1, Schedule A, line 18) 15. Wages and salaries subject to federal jobs credit (attach federal Form 5884)..... **16.** Depreciation adjustment (attach Form NYC-399 and/or NYC-399Z)..... 17. Exempt income included in part 1 (attach schedule)..... **18.** 50% of dividends (see instructions)..... Real estate subtractions (see instructions) 20. Other subtractions (attach schedule) (see instructions)..... 20. 21. Total subtractions (add lines 13 through 20) 22. NYC modifications (combine lines 12 and 21) 23. Total income (combine lines 8 and 22) 24. Less: Charitable contributions (not to exceed 5% of line 23) (see instructions)..... 24. 25. Balance (line 23 less line 24) **26.** Investment income - (complete lines a through g below) (see instructions) (b) Deductions directly or indirectly attributable to investment income Interest on bank accounts included in income reported on line 26d..26g.



Form NYC-202 2014									Pa	ige 4
Name						SSN				
ALLOCATION OF BUSINESS I										
who do not carry on business both			•		, , , , ,					line 2.
SCHEDULE C				City, nature of ac						public
Part 1 warehouse, cont	ractor, con	verter, etc.), an	d number of em	nployees, their wag	ges, salaries ar	nd duties at eacl	n location.			Table Tabl
Complete Addres	S		Rent	Nature of A	ctivities	No. of Employees	Wages, Salar	ies, Etc.	Duties	
CITY	STATE	IZIP								
NUMBER AND STREET	0,,,,,									
CITY	STATE	ZIP								
NUMBER AND STREET	0,,,,,									
CITY	STATE	IZIP								
NUMBER AND STREET	STATE	ZIF								
CITY	STATE	ZIP								
Total		-								
Part 2 List location of ea	ach place c	of business OU	TSIDE New Yor	k City, nature of acopyoges, their wag	ctivities at each	n location (manu	facturing, sale	s office, ex	ecutive office,	public
Complete Addres		verter, etc.), and	Rent	Nature of A		No. of Employees	Wages, Salar	ies, Etc.	Duties	
NUMBER AND STREET										
CITY	STATE	ZIP								
NUMBER AND STREET										
CITY	STATE	ZIP								
NUMBER AND STREET										
CITY	STATE	ZIP								
NUMBER AND STREET										
CITY	STATE	ZIP								
T-1-1										
		-	_							
Part 3 Formula Basis All		Income MS USED AS FA	CTORS	COLUMN A - NEV	/ VORK CITY	COLUMN B - EV	EDVWHEDE	Τ	COLUMN C	
		real and tangible	CIORS	COLUMN A - NEV	7 TORK CITY	COLUMN B - EV	ERTWHERE		COLUMN C	
•		the business (see	instr)						RCENTAGE IN	
a. Business	real propert	y owned	1a.					NE	W YORK CITY	
b. Business	real propert	y rented from other	ers (rent x 8). 1b.					,	COLUMN A	
c. Business	tangible per	rsonal property ov	vned 1c.					1	DIVIDED BY COLUMN B)	
d. Business t	angible persona	al property rented from	n others (rent x 8) 1d.							
										%
			1f.							
		other personal se employees durin								%
2b. Multiply (line 2a by 13.5	• •							70
3a. Gross sa		•								
			3a.							%
3b. Multiply							3b.			
We As Add Colu	5	or Allocation					45			
4b. Divide lir				r is missing, divide lin			- 7a.			
weights	of the factors	present. Enter a	is percentage. Ro	und to the nearest on			4b.			%
		ation Percentage		Jula A lina 2 Cas ins	tructions					%
	-			lule A, line 2. See ins					<u> </u>	70
				SES OF AN OFFI				NO NO	J	
SCHEDULE D				Allocation ar			_ 120	110		
SCHEDULE D	mves	rinent Oa _l	B	C	D D	lection	E	F	G	
DESCRIPTION OF			No. of Shares or Amount of Securities	Average Value	Liabilities Attribu		verage Value minus column D)	Issuer's Allocation	Value Allocated (column E x co	
LIST EACH STOCK AND SECURITY	(USE RIDER	IF NECESSARY)	Amount of Securities	value	to Investment C	apitai (column c	minus column D)	Percentage	(COIGITITE X CO	iuiiiii r)
								%		
1. Totals (including items or	n rider)	-								
2. Investment allocation per			by line 1E, rour	nd to the nearest	one hundredt	th of a percenta	age point)	%		
3. Cash - (To treat cash as you must include	investment le it on thi	capital, s line.)								
4. Investment capital. Total		•	L			-				

Form NYC-202 2014 Page 5

Name	SSN	

SCHEDULE E

If you are taking a Net Operating Loss Deduction this year, please attach Form NYC-NOLD-UBTI

SCI	HEDULE F	The following	ng information mus	st be enter	ed for this	return to	be complet	e. (See Inst	ructions)
1. Nat	ure of business or pr	ofession:							
2. Nev	v York State Sales Ta	ax ID Number:							
201	2: YES	NO	ated Business Tax Retu 2013:	YES	NO				
4. Ente	er home address:							Zip Code:	
			taxable year, state dat of business property.)	te terminated	. (mm-dd-yy)		-		
			New York State Depar you currently being aud				ed or decreas IO	sed any taxable	income
If "Y	ES", by whom?	☐ Internal Revenue	Service	9	State period(s):	Beg.:	MM-DD-YY	End.:	M-DD-YY
		☐ New York State D	Department of Taxation and Fin		State period(s):			Fnd.:	I-DD-YY
	,	•	State Change in Taxable	•					
	,	,	the application of the fed			, , ,	, ,	, <u> </u>	_
			Leasing" transaction o	• .		-			S UNO
		•	n \$200,000 for any pre			•			s
	· · ·		on any trade, business Rent Tax Returns filed	•			•		
	•		r Social Security Number						
1 100	se enter Employer laci	illioation ramber o	Toolial occurry Number	Willon Was aso	a on the commit	ordial Florit Ta	X Hotam.		
			CEF	RTIFICAT	ION				
	•		ring rider, is, to the best of my return with the preparer li	•			Firm's Email Add	dress:	
SIGN HERE:	Signature of taxpayer			Title		Date	Prepar	er's Social Security	Number or PTIN
PREPAREF USE ->			Preparer's printed name		Check if self- employed ✔	Date			
JILI							Firm'	s Employer Identif	ication Number
	▲ Firm's name (or you	urs, if self-employed)	▲ Address			▲ Zip Code			

MAILING INSTRUCTIONS

Attach copy of federal Form 1040, Schedule C, Schedule C-EZ or Schedule F. If this is a final return, attach an entire copy of federal Form 1040. Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank.

To receive proper credit, you must enter your correct Social Security Number on your tax return and remittance.

The due date for the calendar year 2014 return is on or before April 15, 2015.

For fiscal years beginning in 2014, file on or before the 15th day of the fourth month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564 REMITTANCES
PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/ESERVICES
OR

Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE

P.O. BOX 3646 NEW YORK, NY 10008-3646

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563

