



UNINCORPORATED BUSINESS TAX RETURN FOR PARTNERSHIPS (INCLUDING LIMITED LIABILITY COMPANIES) 2015

For CALENDAR YEAR 2015 or FISCAL YEAR beginning 2015, and ending

Name, In Care of, Address, City and State, Zip Code, Country, Business Telephone Number, Date business began in NYC, Date business ended in NYC, TAXPAYER'S EMAIL ADDRESS, EMPLOYER IDENTIFICATION NUMBER, BUSINESS CODE NUMBER AS PER FEDERAL RETURN

Entity Type: general partnership, registered limited liability partnership, limited partnership, limited liability company. Amended return, Final return - ceased operations, Engaged in a fully exempt unincorporated business activity, Claim any 9/11/01-related federal tax benefits (see instructions). IRS change, NYS change, Date of Final Determination, Federal Return filed: 1065, 1065-B, Engaged in a partially exempt unincorporated business activity, Enter 2-character special condition code, if applicable (see instructions)

SCHEDULE A Computation of Tax BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with 21 rows for computation of tax. Columns include description, line number, and payment amount. Includes items like Business income, Business allocation percentage, Investment income, and UNINCORPORATED BUSINESS TAX.

Name \_\_\_\_\_ EIN \_\_\_\_\_

**SCHEDULE A Computation of Tax - Continued**

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 22d) .....	23.		
24. Payment of estimated tax, including credit from preceding year and payment with extension, NYC-EXT (see instr.).....	24.		
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).....	27a.		
27b. Additional charges (see instructions).....	27b.		
27c. Penalty for underpayment of estimated tax (attach Form NYC-221)....	27c.		
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 - <input type="checkbox"/> Direct deposit - fill out line 30c OR <input type="checkbox"/> Paper check .....	30a.		
(b) Credited to 2016 estimated tax on Form NYC-5UB .....	30b.		
30c. Routing Number <input style="width:150px;" type="text"/> Account Number <input style="width:200px;" type="text"/> ACCOUNT TYPE Checking <input type="checkbox"/> Savings <input type="checkbox"/>			
31. <b>TOTAL REMITTANCE DUE</b> (see instructions) .....	31.		
32. NYC rent deducted on federal tax return or NYC rent from Schedule E, Part 1. <b>(THIS LINE MUST BE COMPLETED)</b> .....	32.		
33. Gross receipts or sales from federal return .....	33.		
34. Total assets from federal return.....	34.		

**Business Tax Credit Computation**

- If the amount on page 1, line 17, is \$3,400 or less, your credit on line 18 is the entire amount of tax on line 17. (NO TAX WILL BE DUE)
- If the amount on page 1, line 17, is \$5,400 or over, no credit is allowed. Enter "0" on line 18.
- If the amount on page 1, line 17, is over \$3,400 but less than \$5,400, your credit is computed by the following formula:

tax on page 1, line 17 X  $\left( \frac{\$5,400 \text{ minus tax on line 17}}{\$2,000} \right) = \text{_____} = \text{your credit}$



Payments of Estimated Tax Computation			
PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 24	DATE	AMOUNT	
A. Payment with declaration, Form NYC-5UB (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 .....			
<b>G. TOTAL of A through F. (Enter on Schedule A, line 24).....</b>			

Name \_\_\_\_\_ EIN \_\_\_\_\_

**SCHEDULE B** Computation of Total Income

**Part 1** Items of income, gain, loss or deduction

Table with 12 rows for Part 1. Rows include: 1. Ordinary income (loss) from federal Form 1065, line 22 or 1065-B, Part I, line 25; 2. Net income (loss) from all rental real estate activity; 3. All portfolio income such as interest, dividends, royalties, annuity income and gain; 4. Guaranteed payments to partners from federal Schedule K; 5. Payments to current and retired partners included in other deductions; 6. Other income not included in Form 1065; 7. Charitable contributions from federal Schedule K; 8. Other deductions included in Form 1065; 9. Other income and expenses not included above; 10. Total federal income; 11. Subtract net income or gain (or add net loss) from rental, sale or exchange of real property; 12. Total income before New York City modifications.

**Part 2** New York City modifications (see instructions for Schedule B, part 2)

Table for Part 2 Additions. Columns: ADDITIONS, EIN OR SSN, PARTNER A, PARTNER B, PARTNER C, TOTAL. Rows 13-16: 13. All income taxes and Unincorporated Business Taxes; 14. (a) Relocation credits, (b) Expenses related to exempt income, (c) Depreciation adjustments, (d) Exempt Activities; 15. Other additions; 16. Total additions.

Table for Part 2 Subtractions. Columns: SUBTRACTIONS, PARTNER A, PARTNER B, PARTNER C, TOTAL. Rows 17-24: 17. All income tax and Unincorporated Business Tax refunds; 18. Wages and salaries subject to federal jobs credit; 19. Depreciation adjustment; 20. Exempt income; 21. 50% of dividends; 22. Exempt Activities; 23. Other subtractions; 24. Total subtractions.

Table for Part 2 Investment Income. Rows 25-31: 25. Combine lines 16 and 24 (total); 26. Total income (combine lines 12 and 25); 27. Less: Charitable contributions; 28. Balance (line 26 less line 27); 29. Investment income - (complete lines a through g below); 29a. Dividends from stocks held for investment; 29b. Interest from investment capital; 29c. Net capital gain (loss) from sales or exchanges of securities; 29d. Income from assets included on line 3 of Schedule D; 29e. Add lines 29a through 29d inclusive; 29f. Deductions directly or indirectly attributable to investment income; 29g. Interest on bank accounts included in income reported on line 29d; 30. Investment income (line 29e less line 29f); 31. Business income (line 28 less line 30).



Name \_\_\_\_\_ EIN \_\_\_\_\_

**SCHEDULE C Partnership Information** - THIS SCHEDULE MUST BE COMPLETED FOR PARTNERSHIPS TO CLAIM ALLOWANCE FOR PARTNER'S SERVICES AND FOR PARTNERS TO CLAIM THE UBT PAID CREDIT ON THEIR UBT, GCT,BCT OR PIT RETURNS.

How many partners are in this partnership?  Number of active partners

Please provide the following information: Full Name and Address, Employer Identification Number or Social Security Number, check Yes or No if individual partner is a resident of NYC, enter type of partner (C if Corporation, S if S Corporation, I if Individual, P if Partnership, LLP or LLC, O if Other), check the appropriate box if partner is a general or a limited partner.

A Name and Zip Code (if within USA) Name and Country (if outside of USA)	B Interest %	C Percentage of Time Devoted to Business	D Is Individual Partner a Resident of NYC? (✓)		E Partner Type	F Partner (✓)		G Employer Identification Number - or - Social Security Number	H Partner's Distributive Share (see instr.)	I Percentage of Distributive Share (see instr.)
			YES	NO		GENERAL	LIMITED			
			(a)	%		%				
(b)	%	%							%	
(c)	%	%							%	
(d)	%	%							%	
(e)	%	%							%	
<b>TOTALS:</b>										<b>100%</b>

**SCHEDULE D Investment Capital and Allocation and Cash Election**

A DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	B No. of Shares or Amount of Securities	C Average Value	D Liabilities Attributable to Investment Capital	E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	G Value Allocated to NYC (column E X column F)
					%	
1. Totals (including items on rider)						
2. Investment allocation percentage (line 1G divided by line 1E. Round to the nearest one hundredth of a percentage point)					2. %	
3. Cash - (To treat cash as investment capital, you must include it on this line.)						
4. Investment capital. Total of line 1e and 3e						

ATTACH FEDERAL FORM 1065 OR 1065-B AND ALL ACCOMPANYING SCHEDULES INCLUDING THE INDIVIDUAL K-1s



Name \_\_\_\_\_ EIN \_\_\_\_\_

<b>ALLOCATION</b>	<b>ALLOCATION OF BUSINESS INCOME</b>	<b>NON-ALLOCATION</b>
Taxpayers who allocate income outside the City: - complete Schedule E, Parts 1, 2 and 3 (below) <b>and</b> - Enter percentage rounded to the nearest one hundredth of a percentage point on Sched. A, line 2		Taxpayers who do not allocate business income: - omit Schedule E, Parts 1 and 2 (below) - enter 100% on Schedule E, Part 3, line 5 and 100% on Schedule A, line 2

**SCHEDULE E Complete this schedule if business is carried on both inside and outside New York City**

**Part 1** List location of each place of business **INSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, 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					
<b>Total</b> .....					

**Part 2** List location of each place of business **OUTSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, 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					
<b>Total</b> .....					

**Part 3 Formula Basis Allocation of Income**

DESCRIPTION OF ITEMS USED AS FACTORS	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE	COLUMN C
1. Average value of the real and tangible personal property of the business (see instr)			<b>PERCENTAGE IN NEW YORK CITY</b>  (COLUMN A DIVIDED BY COLUMN B)
a. Business real property owned ..... 1a.			
b. Business real property rented from others (rent x 8) . 1b.			
c. Business tangible personal property owned ..... 1c.			
d. Business tangible personal property rented from others (rent x 8)... 1d.			
e. Total of lines 1a - 1d ..... 1e.			
f. Multiply Column C of line 1e by 10 ..... 1f.			
2a. Wages, salaries and other personal service compensation paid to employees during the year .... 2a.			%
2b. Multiply Column C of line 2a by 10 ..... 2b.			
3a. Gross sales of merchandise or charges for services during the year ..... 3a.			%
3b. Multiply Column C of line 3a by 80 ..... 3b.			
<b>Weighted Factor Allocation</b>			
4a. Add Column C, lines 1f, 2b and 3b ..... 4a.			
4b. Divide line 4a by 100 if no factors are missing. If a factor is missing, divide line 4a by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point ..... 4b.			%
<b>Business Allocation Percentage</b>			
5. Enter percentage from line 4b. Transfer to page 1, Schedule A, line 2. See instructions ..... 5.			%
6. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN A PARTNER'S HOME? .....			<input type="checkbox"/> YES <input type="checkbox"/> NO
7. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN A PARTNER'S HOME? .....			<input type="checkbox"/> YES <input type="checkbox"/> NO



Name \_\_\_\_\_ EIN \_\_\_\_\_

**SCHEDULE F**

**If you are taking a Net Operating Loss Deduction this year, please attach Form NYC-NOLD-UBTP. If you have a loss on Page 1, Line 10 which you are carrying forward, please attach Form NYC-NOLD-UBTP and enter that value on Line 6.**

**SCHEDULE G**

**The following information must be entered for this return to be complete**

- Nature of business or profession: \_\_\_\_\_
- New York State Sales Tax ID Number: \_\_\_\_\_
- Did you file a New York City Partnership Return for the following years: .....**2013:**  YES  NO **2014:**  YES  NO  
If "NO," state reason: \_\_\_\_\_
- If business terminated during the current taxable year, state date terminated. (mm-dd-yy) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
(Attach a statement showing disposition of business property.)
- Has the Internal Revenue Service or the New York State Department of Taxation and Finance increased or decreased any taxable income reported in any tax period, or are you currently being audited? .....  YES  NO  
If "YES", by whom? .....  Internal Revenue Service State period(s): Beg.: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ End.: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
MM-DD-YY MM-DD-YY  
 New York State Department of Taxation and Finance State period(s): Beg.: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ End.: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
MM-DD-YY MM-DD-YY
- Has Form NYC-115 (Report of Federal/State Change in Taxable Income) been filed? .....  YES  NO
- Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS)? (see instr.) .....  YES  NO
- Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return? .....  YES  NO
- At any time during the taxable year, did the partnership have an interest in real property (including a leasehold interest) located in NYC or in an entity owning such real property? .....  YES  NO
- If "YES" to 9:
  - Attach a schedule of the property, indicating the nature of the interest and including the street address, borough, block and lot number.
  - Was any NYC real property (including a leasehold interest) or interest in an entity owning NYC real property, acquired or transferred with or without consideration? .....  YES  NO
  - Was there a partial or complete liquidation of the partnership? .....  YES  NO
  - Was 50% or more of the partnership ownership transferred during the tax year, over a three-year period, or according to a plan? .....  YES  NO
- If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return filed? .....  YES  NO
- If "NO" to 11, explain:  
\_\_\_\_\_  
\_\_\_\_\_
- Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? .....  YES  NO
- If "YES", were all required Commercial Rent Tax Returns filed? .....  YES  NO



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**CERTIFICATION**

SIGN HERE	I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.			Firm's Email Address: _____	
	I authorize the Department of Finance to discuss this return with the preparer listed below. (see instructions) ... YES <input type="checkbox"/>				
PREPARER'S USE ONLY	Signature of taxpayer:	Title:	Date:	Preparer's Social Security Number or PTIN	
	Preparer's signature:	Preparer's printed name:	Date:	Firm's Employer Identification Number	
	Firm's name	▲ Address	▲ Zip Code	Check if self-employed <input type="checkbox"/>	

**MAILING INSTRUCTIONS**

Attach federal form 1065 or 1065-B and all accompanying schedules including the individual K-1s  
 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 Employer Identification Number on your tax return and remittance.  
 The due date for the calendar year 2015 return is on or before April 18, 2016.  
 For fiscal years beginning in 2015, 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 3933  
 NEW YORK, NY 10008-3933

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