



Individuals and Single-Member LLCs using SSN as their primary identifier must use Form NYC-202

UNINCORPORATED BUSINESS TAX RETURN FOR ESTATES AND TRUSTS

		For CALENDAR YEAR 2016 or Fiscal YEAR begin				ning, 2016 and ending					
		Name of Trust or Estate				Name Change		EMAIL ADDRESS			
		In Care Of				-					
		Address of Trustee or Estate				Address		EMPLOYER IDENTIFICATION NUMB	ER		
		City and State		Zip Code	Country (Change L					
		Business Telephone Number	Date business begar	n in NYC (mm-dd-yy)	Date business ended i	in NYC (mm-dd-yy)	BUSINESS FROM FED	CODE NUMBER ERAL SCHEDULE C:			
				mended return is to e, check the appropri	riate hov:	RS change	Date of Final Determinatio				
		Final return - Ceased operati	ons. Attach copy o	of your entire federal		•	isposition of busine	ess property.			
		Engaged in a fully exempt	•	•				incorporated business activity	,		
		Claim any 9/11/01-related fe	ederal tax benefits	s (see instructions))	Enter 2-ch	aracter special co	ndition code, if applicable (see instruction	s)		
	SCHEDULE A	Computation of Tax	BEGIN WITH SO	CHEDULE B ON PA	AGE 3. COMPLE	TE ALL OTHER S	CHEDULES. TRAI	NSFER APPLICABLE AMOUNTS TO SCHI Payment Amount —	EDULE A.		
	Payment Am	ount being paid electronicall	y with this re	turn			A.				
1.	Business income	(from page 3, Schedule I	3, line 27)				1.				
2.	Business allocatio	n percentage from Sched	ule C, line 5	. (If not allo	ocating, en	ter 100%)	2 .	%			
3.	If line 2 is less that	an 100%, enter income of	loss on N	C real prop	erty (see insti	ructions)	3.				
4.	Balance (line 1 le	ss line 3)					4.				
5.	Multiply line 4 by	the business allocation p	ercentage c	on line 2			5.				
6.	Amount from line	3 (NYC real property inc	ome and ga	in not subje	ct to allocat	ion) (see inst	ructions) 6.				
7.	Investment incom	e (from page 3, Schedule	B, line 26)				7.				
8.	Investment alloca	tion percentage (from page	ge 4, Sched	dule D, line 2	2)		8	%			
9.	Multiply line 7 by	the investment allocation	percentage	e from line 8	(see instructio	ns)	9.				
0.	Total before NOL	deduction (sum of lines 5	i, 6 and 9 o	r line 1 and	line 9) (see	instructions for	line 2) 10.				
1.	Deduct: NYC net	operating loss deduction	(from Form	NYC-NOLE	D-UBTI, line	7) (see instru	ections) 11.				
2.	Balance before al	lowance for taxpayer's se	ervices (line	10 less line	: 11)		12.				
3.		or taxpayer's services - d									
		(see instructions)									
		kemption (line 12 less line	•				14.				
ე.	•	· \$5,000 (taxpayer operat	•			•	15.				
6.	Taxable income (I	ine 14 less line 15) (see in	structions)				16.				
7.	Tax before busine	ess tax credit (4% of amo	unt on line	16)			17.				
8.		ax credit (select the appl									
	•	ion schedule on the botto			•						
9.	UNINCORPORAT	TED BUSINESS TAX (line	17 less lin	e 18) (see in	structions)		19.				

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Name		EIN	EIN				
20a.	Credits from Form NYC-114.5 (attach form) (see instructions)						
20b	Credits from Form NYC-114.6 (attach form) (see instructions)						
20c	Credits from Form NYC-114.8 (attach form) (see instructions) 20c.						
20d	Credits from Form NYC-114.10 (attach form) (see instructions) 20d.						
21.	Net tax after credits (line 19 less sum of lines 20a, 20b, 20c and 20d) $. \\$		21.				
22.	Payment of estimated Unincorporated Business Tax, including carryove preceding year and payment with extension, NYC-EXT (see instructions)		22.				
23.	If line 21 is larger than line 22, enter balance due		23.				
24.	If line 21 is smaller than line 22, enter overpayment		24.				
25a	Interest (see instructions)						
25b	Additional charges (see instructions)						
25c	Penalty for underpayment of estimated tax (attach form NYC-221) 25c.						
26.	Total of lines 25a, 25b and 25c		26.				
27.	Net overpayment (line 24 less line 26) (see instructions)		27.				
28.	Amount of line 27 to be: (a) Refunded - Direct deposit - fill out line 28c	OR Paper check	28a.				
	(b) Credited to 2017 Estimated Tax on Form NYC-5	UBTI	28b.				
28c.	Routing Account Number Number	ACCOUNT TYPE Checking Savings					
29.	Total remittance due (see instructions)		29.				
30.	NYC rent deducted on federal tax return or NYC rent from Schedule C, Part 1. (THIS LINE	MUST BE COMPLETED)	. 30.				
31.	Gross receipts or sales from federal return		31.				

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.)
- 2. If the amount on page 1, line 17, is \$5,400 or over, no credit is allowed. Enter "0" on line 18.

3.	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:

amount on pg. 1, line 17 \times (\$5,400 minus tax on line 17) = $\frac{17}{\text{your credit}}$



Prepayments of Estimated Tax Computation						
PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 22	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 22)						

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EIN

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. Relocation credits 10a. 10d. Real estate additions (see instructions) 10d. 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. Wages and salaries subject to federal jobs credit (attach federal Form 5884)..... 15. Depreciation adjustment (attach Form NYC-399 and/or NYC-399Z)..... 16. Exempt income included in part 1 (attach schedule) 17. 50% of dividends (see instructions)..... 17. 18. Real estate subtractions (see instructions) 19. Other subtractions (attach schedule) (see instructions)..... 20. Total subtractions (add lines 13 through 19) 21. NYC modifications (combine lines 12 and 20) 21. Total income (combine lines 8 and 21) 22. 23. Less: Charitable contributions (not to exceed 5% of line 22) (see instructions)..... Balance (line 22 less line 23) 25. Investment income - (complete lines a through g below) (see instructions) Interest from investment capital (include non-exempt governmental obligations) (itemize on rider)..... Deductions directly or indirectly attributable to investment income Interest on bank accounts included in income reported on line 25d..25g. Investment income (line 25e less line 25f) (enter on page 1, Sch. A, line 7) 26.



Name

27. BUSINESS INCOME (line 24 less line 26) (enter here and transfer amount to pg 1, Sch. A, line 1)

Form NYC-202-EIN 2016 Page 4 EIN ALLOCATION OF BUSINESS INCOME - Taxpayers who carry on business both inside and outside New York City should complete Schedule C, Parts 1, 2 and 3 (below). Taxpayers who do not carry on business both inside and outside New York City should omit Schedule C, Parts 1 and 2 (below), enter 100% on Part 3, line 5 and enter 100% on Schedule A, line 2. SCHEDULE C Complete this schedule if business is carried on both inside and outside New York City List location of each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public Part warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. Complete Address Nature of Activities No. of Employees Wages, Salaries, Etc. NUMBER AND STREET CITY STATE NUMBER AND STREET CITY STATE NUMBER AND STREET NUMBER AND STREET CITY STATE Total List location of each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public Part 2 warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location Nature of Activities Complete Address Rent No. of Employees Wages, Salaries, Etc. Duties NUMBER AND STREE CITY NUMBER AND STREET CITY STATE NUMBER AND STREET STATE Total Part 3 Formula Basis Allocation of Income **DESCRIPTION OF ITEMS USED AS FACTORS COLUMN A - NEW YORK CITY COLUMN B - EVERYWHERE** COLUMN C Average value of the real and tangible PERCENTAGE IN personal property of the business (see instr) **NEW YORK CITY** a. Business real property owned 1a. **b.** Business real property rented from others (rent x 8). **1b.** (COLUMN A DIVIDED BY c. Business tangible personal property owned 1c. COLUMN B) d. Business tangible personal property rented from others (rent x 8) 1d. % f. Multiply Column C of line 1e by 6.5.....1f. 2a. Wages, salaries and other personal service % compensation paid to employees during the year..... 2a. **2b.** Multiply Column C of line 2a by 6.5.....**2b.** 3a. Gross sales of merchandise or charges for services during the year 3a. % 3b. Multiply Column C of line 3a by 87... Weighted Factor Allocation 4a. Add Column C, lines 1f, 2b and 3b...... 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. **Business Allocation Percentage** % Enter percentage from line 4b. Transfer to page 1, Schedule A, line 2. See instructions..... 6. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN YOUR HOME? DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN YOUR HOME? **Investment Capital and Allocation and Cash Election** SCHEDULE C Ε G DESCRIPTION OF INVESTMENT No. of Shares or Liabilities Attributable ssuer's Allocation Value Allocated to NYC Average Net Average Value (column E x column F) to Investment Capital Percentage LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY) 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) % (To treat cash as investment capital, Cash you must include it on this line.)

Investment capital. Total of lines 1E and 3E

Fo	rm NYC-202-EIN 2016							Page 5
Nan	ne			EIN				
s		are taking a Net Oper IYC-NOLD-UBTI	ating Loss D	eductio	n this y	/ear, pleas	se at	tach
s	CHEDULE F The follow	ring information must be e	ntered for this	return to	be comp	lete. (See I	nstruc	tions)
1.	Nature of business or profession:							
2.	New York State Sales Tax ID Number:							
	Did you file a New York City Unincorpo 2014: YES NO If "NO," state reason:	2015: YES	□NO					
4.	Enter home address:					Zip Code:		
	If business terminated during the curre (Attach a statement showing dispositio		nated. (mm-dd-yy)					
	Has the Internal Revenue Service or the (loss) reported in any tax period, or are	·			sed or decr	eased any tax	able in	come
	If "YES", by whom?	ue Service	State period(s):	: Beg.:	MM-DD-YY	End.:	MM-DD	-YY
	☐ New York State	e Department of Taxation and Finance	State period(s):		MM-DD-YY	End.:	MM-DD-	-YY
	Has Form NYC-115 (Report of Federal Only applicable for years prior to 1/1/15	9	•	ended return	n. <i>(see inst</i>	ructions)	YES	□NO
	Did you calculate a depreciation deduction				, ,	· —	YES	☐ NO
	Were you a participant in a "Safe Harb	-	•	-			YES	☐ NO
	Does this taxpayer pay rent greater th			•			YES	□NO
	96th Street for the purpose of carrying If "YES", were all required Commercia							
	Please enter Employer Identification N							
		CERTIFIC						 -
l ho	reby certify that this return, including any accompa			and complete	Firm's Email	Address:		
	thorize the Dept. of Finance to discuss this				Lillali	, iddi 000.		
Sıg			I	ا	Pre	parer's Social Sec	urity Num	ber or PTIN
PREF	Signature of taxpayer PARER'S Preparer'S	Preparer's Title	Check if self-	Date			7-	

MAILING INSTRUCTIONS

employed 🗸

Date

▲ Zip Code

printed name

▲ Address

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 1041. 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 2016 return is on or before April 18, 2017.

For fiscal years beginning in 2016, file on or before the 15th day of the fourth month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

▲ Firm's name (or yours, if self-employed)

NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5564 **BINGHAMTON, NY 13902-5564**

USE

signature

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

Firm's Employer Identification Number

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

