



UNINCORPORATED BUSINESS TAX RETURN
FOR INDIVIDUALS AND SINGLE-MEMBER LLCs

2022

For CALENDAR YEAR 2022 beginning _____ and ending _____

First name and initial	Last name	Name Change <input type="checkbox"/>
In Care Of		
Business name		
Business address (number and street)		Address Change <input type="checkbox"/>
City and State	Zip Code	Country (if not US)
Business Telephone Number	Date business began in NYC (mm-dd-yy)	Date business ended in NYC (mm-dd-yy)

TAXPAYER'S EMAIL ADDRESS

SOCIAL SECURITY NUMBER

____ - ____ - _____

BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C: _____

CHECK ALL THAT APPLY

Amended return If the purpose of the amended return is to report a federal or state change, check the appropriate box: IRS change NYS change Date of Final Determination ____-____-____

Final return - Check this box if you have ceased operations in NYC. Attach copy of your entire federal Form 1040 and statement showing disposition of business property.

Engaged in a **fully exempt** unincorporated business activity Engaged in a **partially exempt** unincorporated business activity

Claim any 9/11/01-related federal tax benefits (see instructions) 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.

		Payment Amount
A.	Payment Amount being paid electronically with this return.....	A.
1.	Business income (from page 3, Schedule B, line 27).....	1.
2.	Intentionally Omitted	2.
3.	If business allocation percentage from Schedule C, Part 3, Line 2 is less than 100%, enter income or loss on NYC real property (see instructions).....	3.
4.	Balance (line 1 less line 3).....	4.
5.	Multiply Line 4 by the business allocation percentage from Schedule C, Part 3, Line 2.	5.
6.	Amount from line 3 (NYC real property income and gain not subject to allocation) (see instructions)...	6.
7.	Investment income (from page 3, Schedule B, line 26).....	7.
8.	Intentionally Omitted	8.
9.	Multiply Line 7 by the investment allocation percentage from Schedule D, Line 2. (see instructions) ..	9.
10.	Total before NOL deduction (sum of lines 5, 6 and 9) (see instructions).....	10.
11.	Deduct: NYC net operating loss deduction (from Form NYC-NOLD-UBTI, line 7) (see instructions) ..	11.
12.	Balance before allowance for taxpayer's services (line 10 less line 11).....	12.
13.	Less: allowance for taxpayer's services - do not enter more than 20% of line 12 or \$10,000, whichever is less (see instructions).....	13.
14.	Balance before exemption (line 12 less line 13).....	14.
15.	Less: exemption - \$5,000 (taxpayer operating more than one business or short period taxpayer, see instructions).....	15.
16.	Taxable income (line 14 less line 15) (see instructions)	16.
17.	Tax before business tax credit (4% of amount on line 16)	17.
18.	Less: business tax credit (select the applicable credit condition from the Business Tax Credit Computation schedule on the bottom of page 2 and enter amount) (see instructions).....	18.
19.	UNINCORPORATED BUSINESS TAX (line 17 less line 18) (see instructions)	19.

Name _____ SSN _____

20a. REAP Credit (attach NYC-114.5)	20a.			
20b. Real Estate Tax Escalation, Employment Opportunity Relocation Costs and IBZ Credits (attach NYC-114.6).....	20b.			
20c. LMREAP Credit (attach NYC-114.8).....	20c.			
20d. Intentionally left blank	20d.			
20e. Beer Production Credit (attach NYC-114.12).....	20e.			
21. Net tax after credits (line 19 less sum of lines 20a through 20e)	21.			
22. Payment of estimated Unincorporated Business Tax, including carryover credit from 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)	25a.			
25b. Additional charges (see instructions)	25b.			
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 - <input type="checkbox"/> Direct deposit - fill out line 28c OR <input type="checkbox"/> Paper check	28a.			
(b) Credited to 2023 Estimated Tax on Form NYC-5UBTI	28b.			
28c. Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/>				
29. Total remittance due (see instructions)	29.			
30. NYC rent deducted on federal tax return or NYC rent from Schedule C, Part 1	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.)
- 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:

$$\text{amount on pg. 1, line 17} \times \left(\frac{\$5,400 \text{ minus tax on line 17}}{\$2,000} \right) = \text{your credit}$$

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)		



Name _____ SSN _____

SCHEDULE B Computation of Total Income

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

Table with 8 rows for business income items. Row 1: Net profit from business. Row 2: Multiple federal schedules. Row 3: Gain from sale of property. Row 4: Rental/royalty income. Row 5: Other business income. Row 6: Total federal income. Row 7: Subtract net income from rental. Row 8: Total income before NYC modifications.

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

ADDITIONS

Table with 12 rows for additions. Row 9: All income taxes. Row 10a: Relocation credits. Row 10b: Expenses related to exempt income. Row 10c: Depreciation adjustments. Row 10d: Real estate additions. Row 11: Other additions. Row 12: Total additions.

SUBTRACTIONS

Table with 27 rows for subtractions. Row 13: All income tax and Unincorporated Business Tax refunds. Row 14: Wages and salaries subject to federal jobs credit. Row 15: Depreciation adjustment. Row 16: Exempt income included in part 1. Row 17: 50% of dividends. Row 18: Real estate subtractions. Row 19: Other subtractions. Row 20: Total subtractions. Row 21: NYC modifications. Row 22: Total income. Row 23: Less: Charitable contributions. Row 24: Balance. Row 25: Investment income (a-g). Row 26: Investment income. Row 27: BUSINESS INCOME.



Name _____ SSN _____

SCHEDULE C Locations of Places of Business Inside and Outside New York City

All taxpayers must complete Schedule C, Parts 1 and 2.

Part 1 Location for each place of business INSIDE New York City (see instructions; attach rider if necessary)

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					
Total					

Part 2 Location for each place of business OUTSIDE New York City (see instructions; attach rider, if necessary)

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					
Total					

Part 3 Single Receipts Factor Business Allocation Percentage.
Taxpayers must report their Business Allocation Percentage in this schedule for this return to be accepted.

Taxpayers who do not allocate business income outside New York City must enter 100% on Schedule C, Part 3, line 2.
Taxpayers who allocate business income both inside and outside New York City must complete Schedule C, Part 3.

DESCRIPTION OF ITEM USED AS FACTOR	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1. Gross sales of merchandise or charges for services during the year 1.		
2. Business Allocation Percentage (line 1a divided by line 1b rounded to the nearest hundredth of a percent) 2.		%

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 hundredth of a percent)					%	
3. Cash - (To treat cash as investment capital, you must include it on this line.)						
4. Investment capital. Total of lines 1E and 3E						



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ATTACH FEDERAL SCHEDULE C, SCHEDULE C-EZ OR SCHEDULE F, FORM 1040 TO THIS RETURN

Name _____ SSN _____

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

SCHEDULE F The following information must be entered for this return to be complete. (See Instructions)

- 1. Nature of business or profession: _____
2. New York State Sales Tax ID Number: _____
3. Did you file a New York City Unincorporated Business Tax Return for the following years:
2020: [] YES [] NO 2021: [] YES [] NO
If "NO," state reason: _____
4. Enter home address: _____ Zip Code: _____
5. If business terminated during the current taxable year, state date terminated. (mm-dd-yy) _____ - _____ - _____
(Attach a statement showing disposition of business property.)
6. Has the Internal Revenue Service or the New York State Department of Taxation and Finance increased or decreased any taxable income (loss) 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.: _____
[] New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
7. If "YES" to question 6:
7a. For years prior to 1/1/15, has Form(s) NYC-115 (Report of Federal /State Change in Taxable Income) been filed? [] YES [] NO
7b. For years beginning on or after 1/1/15, has an amended return(s) been filed? [] YES [] NO
8. Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS) (see instr.)? [] YES [] NO
9. Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return? [] YES [] NO
10. 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
11. If "YES", were all required Commercial Rent Tax Returns filed? [] YES [] NO
Please enter Employer Identification Number or Social Security Number which was used on the Commercial Rent Tax Return: _____

CERTIFICATION
I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.
I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions)YES []
SIGN HERE: Signature of taxpayer Title Date
Preparer's signature Preparer's printed name Check if self-employed [] Date
Firm's name (or yours, if self-employed) Address Zip Code
Firm's Email Address:
Preparer's Social Security Number or PTIN
Firm's Employer Identification Number

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 2022 return is on or before April 18, 2023. For fiscal years beginning in 2022, 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

