

Individuals and Single-Member LLCs using SSN as their primary identifier must use Form NYC-202 UNINCORPORATED BUSINESS TAX RETURN 2024 FOR ESTATES AND TRUSTS

For CALENDAR YEAR 2024 or FISCAL YEAR beginning

| | | | For | CALENDAR YEAR | 2024 or FISCA | L YEAR begin | ning | 2024, and end | ding | |
|-----|---------------------|--|--|----------------------------|---------------------|-------------------|-------------------|------------------------------------|-----------------------|--------|
| | | Name of Trust or Estate | | | | Name Change | | EMAIL ADDF | RESS | |
| | | In Care Of | | | | | | | | |
| | | Address of Trustee or Estate | | | | Address | | | | ۲ |
| | | City and State | | Zip Code | Country (if | Change L | | | | |
| | | Business Telephone Number | Data husingga harra | n in NYC (mm-dd-yy) Date | huminene ended in 1 | NVC (mm dd in) | DUONEOG | | _ . | |
| | | Business telephone Number | Date business begai | Thin NTC (nini-dd-yy) Dale | Dusiness ended in I | NTC (IIIII-dd-yy) | | S CODE NUMBER DERAL SCHEDULE C: | | |
| | | | eral or state change ox if you have cea | | e box: NY | | | on== | | perty. |
| _ | | Claim any 9/11/01-related | ederal tax benefit | s (see instructions) | | Enter 2-cha | aracter special c | ondition code, if applicable | le (see instructions) | |
| | SCHEDULE A | Computation of Tax | BEGIN WITH SO | CHEDULE B ON PAGE | 3. COMPLETE | E ALL OTHER S | CHEDULES. TR/ | ANSFER APPLICABLE AM | | ULE A. |
| ۹. | Payment Am | ount being paid electronically | / with this ret | urn | | | A. | Payme | ent Amount | |
| 1. | Business income | (from page 3, Schedule E | 3, line 27) | | | | 1. | | | |
| 2. | Intentionally Omit | ted | | | | | 2. | | | |
| 3. | | tion percentage from Schoss on NYC real property | | | | | 3. | | | |
| 4. | Balance (line 1 les | ss line 3) | | | | | 4. | | | |
| 5. | Multiply Line 4 by | the business allocation p | ercentage fi | om Schedule (| C, Part 3, I | Line 2 | 5. | | | |
| 6. | Amount from line | 3 (NYC real property inco | ome and gai | n not subject to | o allocatior | n) (see instru | ctions) 6. | | | |
| 7. | Investment incom | e (from page 3, Schedule | B, line 26). | | | | 7. | | | |
| 8. | Intentionally Omit | ted | | | | | 8. | | | |
| 9. | Multiply Line 7 by | the investment allocation | percentage | from Schedule | e D, Line 2 | 2. (see instrue | ctions) 9. | | | |
| 10. | Total before NOL | deduction (sum of lines 5 | , 6 and 9) <i>(s</i> | ee instructions) | | | 10. | | | |
| 11. | Deduct: NYC net | operating loss deduction | (from Form | NYC-NOLD-U | BTI, line 7) |) (see instruct | tions) 11. | | | |
| 12. | Balance before al | llowance for taxpayer's se | rvices (line | 10 less line 11) |) | | 12. | | | |
| 13. | | or taxpayer's services - d (see instructions) | | | | | | | | |
| 14. | Balance before ex | xemption (line 12 less line | 13) | | | | 14. | | | |
| 15. | - | - \$5,000 (taxpayer operati tructions) | - | | | - | 15. | | | |
| 16. | Taxable income (I | line 14 less line 15) (see in | structions) | | | | 16. | | | |
| 17. | Tax before busine | ess tax credit (4% of amou | unt on line 1 | 6) | | | 17. | | | |
| 18. | | x credit (select the applicated and the bottom of pa | | | | | | | | |
| 19. | UNINCORPORAT | TED BUSINESS TAX (line | 17 less line | 18) (see instruc | ctions) | | 19. | | | |

Form NYC-202-EIN 2024

Name _

| Page | 2 |
|------|---|
| | |

| Name | EIN | |
|--|--|--|
| 20a. Credits from Form NYC-114.5 (attach form) (see instructi | ons) | |
| 20b. Credits from Form NYC-114.6 (attach form) (see instruct | tions) 20b. | |
| 20c. Credits from Form NYC-114.8 (attach form) (see instruct | tions) 20c. | |
| 20d. Biotechnology Credit (attach Form NYC-114.10) | | |
| 20e. Credits from Form NYC-114.12 (attach form) (see instru | Ictions) 20e. | |
| 20f. Child Care Credit (attach Department of Finance a | approval letter). 20f. | |
| 21. Net tax after credits (line 19 less sum of lines 20a | through 20f) 21. | |
| 22. Payment of estimated Unincorporated Business Ta preceding year and payment with extension, NYC- | | |
| 23. If line 21 is larger than line 22, enter balance due | | |
| 24. If line 21 is smaller than line 22, enter overpayment | ıt 24 . | |
| 25a. Interest (see instructions) | 25a. | |
| 25b. Additional charges (see instructions) | 25b. | |
| 25c. Penalty for underpayment of estimated tax (attach f | orm NYC-221) 25c. | |
| 26. Total of lines 25a, 25b and 25c | | |
| 27. Net overpayment (line 24 less line 26) (see instruction | ons) 27. | |
| 28. Amount of line 27 to be: (a) Refunded - | osit - <i>fill out line 28c</i> OR Paper check 28a . | |
| (b) Credited to 2025 Estimate | d Tax on Form NYC-5UBTI 28b. | |
| 28c. Routing Account Account Number Number | ACCOUNT TYPE Checking Savings | |
| 29. Total remittance due (see instructions) | | |
| 30. NYC rent deducted on federal tax return or NYC re | nt from Schedule C, Part 1 30. | |
| 31. Gross receipts or sales from federal return | | |

Business Tax Credit Computation

- 1. 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:

| 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 | EIN | | | | | | | |
|------|--|----------|---|--|--|--|--|--|
| SC | HEDULE B Computation of Total Income | | | | | | | |
| | 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 or F (Form 1040) <i>(see instructions)</i> | 1. | | | | | | |
| 2. | If entering income from more than one federal Schedule C or F (Form 1040), check this box | | | | | | | |
| 3. | Gain (or loss) from sale of business personal property or business real property <i>(attach federal Schedule D or Form 4797) (see instructions)</i> | 3. | | | | | | |
| 4. | Net amount of rental or royalty income from business personal property or business real property (attach federal Schedule E) (see instructions) | 4. | | | | | | |
| 5. | Other business income (or loss) (attach schedule) (see instructions) | 5. | | | | | | |
| | 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 <i>(attach schedule) (see instructions)</i> | 6. 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) | | I | | | | | |
| | DITIONS | - | | | | | | |
| | All income taxes and Unincorporated Business Taxes | 9. | | | | | | |
| | Relocation credits | | | | | | | |
| 10b | Expenses related to exempt income | 10b. | | | | | | |
| | Depreciation adjustments (attach Form NYC-399 and/or NYC-399Z) | | | | | | | |
| | . Real estate additions (see instructions) | | | | | | | |
| | Other additions (attach schedule) (see instructions). | 11. | | | | | | |
| 12. | Total additions (add lines 9 through 11) | 12. | | | | | | |
| | BTRACTIONS | | | | | | | |
| | All income tax and Unincorporated Business Tax refunds (included in part 1) | 13. | | | | | | |
| | Wages and salaries subject to federal jobs credit (see instructions) | 14. | | | | | | |
| | Depreciation adjustment (attach Form NYC-399 and/or NYC-399Z) | 15. | | | | | | |
| | Exempt income included in part 1 (attach schedule) | 16. | | | | | | |
| 17. | 50% of dividends (see instructions) | 17. | | | | | | |
| 18. | Real estate subtractions (see instructions) | 18. | | | | | | |
| | Other subtractions (attach schedule) (see instructions) | 19. | | | | | | |
| | Total subtractions (add lines 13 through 19) | 20. | | | | | | |
| 21. | NYC modifications (combine lines 12 and 20) | 21. | | | | | | |
| 22. | Total income (combine lines 8 and 21) | 22. | | | | | | |
| 23. | Less: Charitable contributions (not to exceed 5% of line 22) (see instructions) | 23. | | | | | | |
| 24. | Balance (line 22 less line 23) | 24. | | | | | | |
| 25. | Investment income - (complete lines a through g below) (see instructions) | | | | | | | |
| | (a) Dividends from stocks held for investment | 25a. | | | | | | |
| | (b) Interest from investment capital (include non-exempt governmental obligations) (itemize on rider) | 25b. | | | | | | |
| | (c) Net capital gain (loss) from sales or exchanges of securities held for investment | 25c. | | | | | | |
| | (d) Income from assets included on line 3 of Schedule D | 25d. | | | | | | |
| | (e) Add lines 25a through 25d inclusive | 25e. | | | | | | |
| | (f) Deductions directly or indirectly attributable to investment income | 25f. | | | | | | |
| | (g) Interest on bank accounts included in income reported on line 25d25g. | | | | | | | |
| 26. | Investment income (line 25e less line 25f) (enter on page 1, Sch. A, line 7) | 26. | | | | | | |
| 27. | BUSINESS INCOME (line 24 less line 26) (enter on page 1, 56n A, line 7) | 27. | | | | | | |
| £1. | ביט אינט אינט אינט אינט אינט אינט אינט אי | £1. | | | | | | |



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Name _

| SCHEDULE C | ocations of Places of Business Ins | side 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 | | | | | | | |
| | STATE | ZIP | | | | | |
| NUMBER AND STREET | | | | | | | |
| CITY | STATE | ZIP | | | | | |
| NUMBER AND STREET | | | | | | | |
| CITY | STATE | ZIP | | | | | |
| NUMBER AND STREET | | | | | | | |
| CITY S | STATE | ZIP | | | | | |
| Total | | | | | | | |

EIN _____

| Part 2 Location for each place of business OUTSIDE New York City (see instructions; attach rider, if necessary) | | | | | | | | |
|---|-------|-----|------|----------------------|------------------|-----------------------|--------|--|
| Complete Addres | s | | 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 YOR | К СІТҮ | COLUMN B - EVERYWHERE |
| | | | | |
| | | | | |
| 1. | Gross sales of merchandise or charges for services during the year | | | |
| | | | | % |
| 2. | Business Allocation Percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percentage | ent) | 2. | /0 |

| SCHEDULE D Investment Capital and Allocation and Cash Election | | | | | | |
|---|------------------------|-----------------|--------------------------|---------------------------|---------------------|-----------------------|
| Α | B | С | D | E | F | G |
| DESCRIPTION OF INVESTMENT | No. of Shares or | Average | Liabilities Attributable | Net Average Value | Issuer's Allocation | |
| LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY) | Amount of Securities | Value | to Investment Capital | (column C minus column D) | Percentage | (column E x column F) |
| | | | | | % | |
| | | | | | | |
| | | | | | | |
| 1. Totals (including items on rider) | | | | | | |
| 2. Investment allocation percentage (line 1G divide | d by line 1E, r | ound to the nea | rest 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 | | | > | | | |



| | NYC-202-EIN 2024 | | | | | Page |
|--|--|---|---|---|---|--|
| lame | | | | | EIN | |
| SCI | | f you are taking a form NYC-NOLD-UE | - | ting Loss D | eduction t | his year, please attach |
| SCF | IEDULE F The | following information | n must be en | tered for this | return to be | complete. (See Instructions) |
| . Natu | re of business or professio | n: | | | | |
| . New | York State Sales Tax ID N | umber: | | | | |
| 2022 | 2: YES NO | nincorporated Business Tax I 2023: | YES | NO | | |
| . Ente | r home address: | | | | | Zip Code: |
| | _ | ne current taxable year, state sposition of business proper | | d. (mm-dd-yy) | | _ - |
| repo | rted in any tax period, or a | ice or the New York State De re you currently being audite | | | | ecreased any taxable income (loss) |
| lf "YE | ES", by whom? | ernal Revenue Service | | State period(s) | : Beg.: | -DD-YY End.: |
| | Ne | w York State Department of Taxation | and Finance | State period(s) | : Beg.: | -DD-YY End.: |
| 7b. For y b. Did y c. Were c. Does 96th c. If "YE | years beginning on or after you calculate a depreciation e you a participant in a "Sa s this taxpayer pay rent gre Street for the purpose of c ES", were all required Com | Form(s) NYC-115 (Report of 1/1/15, has an amended re deduction by the application of fe Harbor Leasing" transaction eater than \$200,000 for any p earrying on any trade, busine immercial Rent Tax Returns fil | turn(s) been filed of the federal Accord on during the pe premises in NYC ess, profession, v ed? | d? elerated Cost Rec priod covered by t c in the borough o vocation or comm | overy System (Ad his return? of Manhattan sou ercial activity? | |
| Pleas | se enter Employer Identificatio | on Number or Social Security N | | | ercial Rent Tax Re | eturn: |
| hereby c | ertify that this return, including an | y accompanying rider, is, to the best | CERTIFICA | | and complete. Firm | n's Email Address: |
| | • | scuss this return with the prep | | | · | |
| SIGN HERE: | Signature of taxpayer | | Title | | Date | Preparer's Social Security Number or PTI |
| Preparer's \rightarrow | Preparer's signature | Preparer's | · · · · | Check if self- employed ✓ | Date | |
| e.u | | printed fidine | | | 200 | Firm's Employer Identification Number |
| ONLY | | | | | | |
| UNLY | ▲ Firm's name (or yours, if self | -employed) Address | | | ▲ Zip Code | |

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 2024 return is on or before April 15, 2025.

For fiscal years beginning in 2024, 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



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Page 5