



NYC UNINCORPORATED BUSINESS TAX RETURN FOR INDIVIDUALS, ESTATES AND TRUSTS 2002

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

2006

For CALENDAR YEAR 2006 or FISCAL YEAR beginning \_\_\_\_\_, 2006 and ending \_\_\_\_\_

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

Check "yes" if you claim any 9/11/01-related federal tax benefits (see inst.) [ ] YES

Check "yes" if electing books and records allocation (see inst.) [ ] YES

Form with fields: First name and initial, Last name, Business name, Business address, City and State, Zip Code, Business Telephone Number, Date business began.

Form with fields: INDIVIDUALS ENTER SOCIAL SECURITY NUMBER, ESTATES AND TRUSTS ENTER EMPLOYER IDENTIFICATION NUMBER, NEW YORK STATE SALES TAX ID NUMBER, BUSINESS CODE NUMBER.

SCHEDULE A Computation of Tax BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with 3 columns: Line number, Description, and Amount. Includes rows for Payment, Business income, allocation percentages, taxes, and credits.

Name \_\_\_\_\_ SSN / EIN \_\_\_\_\_

**SCHEDULE B** Computation of Total Income - IF ALLOCATING BY SEPARATE BOOKS AND RECORDS, ENTER THE ALLOCATED AMOUNTS

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

Table with 8 rows for business income items (1-8) and columns for description, line number, and amount.

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

**ADDITIONS**

Table with 12 rows for additions (9-12) and columns for description, line number, and amount.

**SUBTRACTIONS**

Table with 12 rows for subtractions (13-22) and columns for description, line number, and amount.

Table with 16 rows for total income and investment income (23-28) and columns for description, line number, and amount.



**Business Tax Credit Computation**

- 1. If the amount on page 1, line 19, is \$1,800 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 \$3,200 or over, no credit is allowed. Enter "0" on line 20.
3. If the amount on page 1, line 19, is over \$1,800 but less than \$3,200, your credit is computed by the following formula:
amount on pg. 1, line 19 x (\$3,200 minus tax on line 19) / \$1,400 = your credit

Name \_\_\_\_\_ SSN / 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). Attach separate schedule if allocating by separate books and records. See "Highlights of Recent Tax Law Changes for Unincorporated Businesses." On Schedule A, line 2, check method

used to allocate and enter percentage from Part 3, line 5 rounded to the nearest one hundredth of a percentage point. 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**

**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	Number of Employees	Wages, Salaries, etc.	Duties
Total					

**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	Number of Employees	Wages, Salaries, etc.	Duties
Total					

**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 instructions)			PERCENTAGE IN NEW YORK CITY  (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 through 1d ..... 1e.			%
2. Wages, salaries and other personal service compensation paid to employees during the year..... 2.			%
3a. Gross sales of merchandise or charges for services during the year..... 3a.			%
3b. Optional additional gross income factor for manufacturers (enter amount from line 3a, see instructions) ... 3b.			%
4. Sum of percentages in column C ..... 4.			%
5. BUSINESS ALLOCATION PERCENTAGE (divide total percentage (line 4) by 3 or actual number of percentages used if more or less than 3) (round to the nearest one hundredth of a percentage point and enter here and transfer to page 1, Schedule A, line 2) ..... 5.			%
6. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN YOUR HOME? ..... <input type="checkbox"/> YES <input type="checkbox"/> NO			
7. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN YOUR HOME? ..... <input type="checkbox"/> YES <input type="checkbox"/> NO			

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

A DESCRIPTION OF INVESTMENT	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)
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, you must include it on this line.) .....					%	
3. Cash - .....						
4. Investment capital .....						

