

**A 8615** Farrell (MS) Same as [S 5519](#) KRUGER, [S 50048](#) RULES, [S 60419](#) RULES, [S 65018](#) RULES  
 New York City Administrative Code  
 TITLE....Commencing in 2009, the credit that is applied to  
 reduce an unincorporated business tax will apply if the  
 annual tax totals less than \$5,400  
 05/29/09 referred to ways and means  
 06/16/09 reported referred to rules  
 06/16/09 reported  
 06/16/09 rules report cal.380  
 06/16/09 ordered to third reading rules cal.380  
 06/16/09 passed assembly  
 06/16/09 delivered to senate  
 06/18/09 REFERRED TO RULES  
 06/30/09 SUBSTITUTED FOR S5519  
 06/30/09 3RD READING CAL.674  
 06/30/09 PASSED SENATE  
 07/09/09 VOTE RECONSIDERED - RESTORED TO  
 THIRD READING  
 07/09/09 REPASSED SENATE  
 07/09/09 RETURNED TO ASSEMBLY  
 07/10/09 delivered to governor  
 07/11/09 signed chap.183

**S5519** KRUGER Same as [A 8615](#) Farrell (MS), [S 50048](#)  
 RULES, [S 60419](#) RULES, [S 65018](#) RULES  
 ON FILE: 05/15/09 New York City Administrative Code  
 TITLE....Commencing in 2009, the credit that is applied to  
 reduce an unincorporated business tax will apply if the  
 annual tax totals less than \$5,400  
 05/13/09 REFERRED TO CITIES  
 06/30/09 COMMITTEE DISCHARGED AND  
 COMMITTED TO RULES  
 06/30/09 ORDERED TO THIRD READING CAL.674  
 06/30/09 SUBSTITUTED BY A8615  
**A08615 Farrell (MS)**  
 05/29/09 referred to ways and means  
 06/16/09 reported referred to rules  
 06/16/09 reported  
 06/16/09 rules report cal.380  
 06/16/09 ordered to third reading rules cal.380  
 06/16/09 passed assembly  
 06/16/09 delivered to senate  
 06/18/09 REFERRED TO RULES  
 06/30/09 SUBSTITUTED FOR S5519  
 06/30/09 3RD READING CAL.674  
 06/30/09 PASSED SENATE  
 07/09/09 VOTE RECONSIDERED - RESTORED TO  
 THIRD READING  
 07/09/09 REPASSED SENATE  
 07/09/09 RETURNED TO ASSEMBLY  
 07/10/09 delivered to governor  
 07/11/09 signed chap.183

**S50048** RULES Same as [S 5519](#) KRUGER, [A 8615](#)  
 Farrell (MS), [S 60419](#) RULES, [S 65018](#) RULES  
**Governor Program #**  
 ON FILE: 06/23/09 New York City Administrative Code  
 TITLE....Commencing in 2009, the credit that is applied to  
 reduce an unincorporated business tax will apply if the  
 annual tax totals less than \$5,400  
 06/23/09 REFERRED TO RULES

**S60419** RULES Same as [S 5519](#) KRUGER, [A 8615](#)  
 Farrell (MS), [S 50048](#) RULES, [S 65018](#) RULES  
**Governor Program # 116**  
 ON FILE: 06/29/09 New York City Administrative Code  
 TITLE....Commencing in 2009, the credit that is applied to  
 reduce an unincorporated business tax will apply if the  
 annual tax totals less than \$5,400  
 06/28/09 REFERRED TO RULES

**S65018** RULES Same as [S 5519](#) KRUGER, [A 8615](#)  
 Farrell (MS), [S 50048](#) RULES, [S 60419](#) RULES

**Governor Program # 116**

ON FILE: 06/29/09 New York City Administrative Code

TITLE....Commencing in 2009, the credit that is applied to reduce an unincorporated business tax will apply if the annual tax totals less than \$5,400

06/29/09 REFERRED TO RULES

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FARRELL, COOK, KELLNER, ESPAILLAT, WRIGHT, POWELL, BING, ROSENTHAL, MILLMAN, CYMBROWITZ, DENDEKKER, TOWNS, CASTRO; M-S: Brennan, Cusick, Glick, Jacobs, Lentol, Maisel, O'Donnell, Pheffer

Amd SS11-503, 11-511 & 11-514, NYC Ad Cd

Specifies that commencing in 2009, the credit that is applied to reduce an unincorporated business tax will apply to the annual tax totals less than \$5,400; the credit will completely offset an annual unincorporated business tax that does not exceed \$3,400; simplifies UBT filing requirements and modifies requirements related to paying estimated unincorporated business taxes.

EFF. DATE 07/11/2009 (SEE TABLE)

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## LAWS OF NEW YORK, 2009

## CHAPTER 183

AN ACT to amend the administrative code of the city of New York, in relation to the unincorporated business tax

Became a law July 11, 2009, with the approval of the Governor. Passed by a majority vote, three-fifths being present in the Assembly and a majority being present in the Senate.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Paragraph 3 of subdivision (b) of section 11-503 of the administrative code of the city of New York, as amended by chapter 481 of the laws of 1997, is amended to read as follows:

(3) For each taxable year beginning after nineteen hundred ninety-six but before two thousand nine:

(A) if the tax computed under subdivision (a) of this section is one thousand eight hundred dollars or less, a credit shall be allowed for the entire amount of such tax;

(B) if the tax computed under subdivision (a) of this section exceeds one thousand eight hundred dollars but is less than three thousand two hundred dollars, a credit shall be allowed in the amount determined by multiplying such tax by a fraction the numerator of which is three thousand two hundred dollars minus the amount of such tax and the denominator of which is one thousand four hundred dollars; or

(C) if the tax computed under subdivision (a) of this section is three thousand two hundred dollars or more, no credit shall be allowed.

§ 2. Subdivision (b) of section 11-503 of the administrative code of the city of New York is amended by adding a new paragraph 3-a to read as follows:

(3-a) For each taxable year beginning after two thousand eight:

(A) if the tax computed under subdivision (a) of this section is three thousand four hundred dollars or less, a credit shall be allowed for the entire amount of such tax;

(B) if the tax computed under subdivision (a) of this section exceeds three thousand four hundred dollars but is less than five thousand four hundred dollars, a credit shall be allowed in the amount determined by multiplying such tax by a fraction the numerator of which is five thousand four hundred dollars minus the amount of such tax and the denominator of which is two thousand dollars; or

(C) if the tax computed under subdivision (a) of this section is five thousand four hundred dollars or more, no credit shall be allowed.

§ 3. Subdivision (a) of section 11-511 of the administrative code of the city of New York, as amended by chapter 481 of the laws of 1997, is amended to read as follows:

(a) Requirement of declaration. Except as provided in subdivision (j) of this section, every unincorporated business shall make a declaration of its estimated tax for the taxable year, containing such information as the commissioner of finance may prescribe by regulations or instruction, if:

EXPLANATION--Matter in italics is new; matter in brackets [-] is old law to be omitted.

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(1) for taxable years beginning after nineteen hundred eighty-six but before nineteen hundred ninety-six, its unincorporated business taxable income can reasonably be expected to exceed fifteen thousand dollars;

(2) for taxable years beginning in nineteen hundred ninety-six, its unincorporated business taxable income can reasonably be expected to exceed twenty thousand dollars; ~~and~~

(3) for taxable years beginning after nineteen hundred ninety-six but before two thousand nine, its estimated tax can reasonably be expected to exceed one thousand eight hundred dollars; and

(4) for taxable years beginning after two thousand eight, its estimated tax can reasonably be expected to exceed three thousand four hundred dollars.

§ 4. Subdivision (a) of section 11-514 of the administrative code of the city of New York, as amended by chapter 481 of the laws of 1997, is amended to read as follows:

(a) General. On or before the fifteenth day of the fourth month following the close of a taxable year, an unincorporated business income tax return shall be made and filed, and the balance of any tax shown on the face of such return, not previously paid as installments of estimated tax, shall be paid:

(1) by or for every unincorporated business, for taxable years beginning after nineteen hundred eighty-six but before nineteen hundred ninety-seven, having unincorporated business gross income, determined for purposes of this subdivision without any deduction for the cost of goods sold or services performed, of more than ten thousand dollars, or having any amount of unincorporated business taxable income;

(2) by or for every partnership, for taxable years beginning after nineteen hundred ninety-six but before two thousand nine, having unincorporated business gross income, determined for purposes of this subdivision without any deduction for the cost of goods sold or services performed, of more than twenty-five thousand dollars, or having unincorporated business taxable income of more than fifteen thousand dollars; ~~and~~

(3) by or for every unincorporated business other than a partnership, for taxable years beginning after nineteen hundred ninety-six but before two thousand nine, having unincorporated business gross income, determined for purposes of this subdivision without any deduction for the cost of goods sold or services performed, of more than seventy-five thousand dollars, or having unincorporated business taxable income of more than thirty-five thousand dollars; and

(4) by or for every unincorporated business, for taxable years beginning after two thousand eight, having unincorporated business gross income, determined for purposes of this subdivision without any deduction for the cost of goods sold or services performed, of more than ninety-five thousand dollars.

§ 5. This act shall take effect immediately; provided, however that sections one and two of this act shall be deemed to have been in full force and effect on and after January 1, 2009.

The Legislature of the STATE OF NEW YORK **ss:**

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

MALCOLM A. SMITH

Temporary President of the Senate

SHELDON SILVER

Speaker of the Assembly

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