



**TABLE OF MAXIMUM TOTAL ALLOWED INCOME FROM BUSINESS**

NUMBER OF MONTHS IN BUSINESS	MAXIMUM TOTAL INCOME FROM BUSINESS
1	\$50,416
2	\$50,833
3	\$51,250
4	\$51,667
5	\$52,083
6	\$52,500
7	\$52,917
8	\$53,333
9	\$53,750
10	\$54,167
11	\$54,583
12	\$55,000

**If total income from business is more than \$55,000, you must use Form NYC-202**

**FIFTEEN OR MORE CALENDAR DAYS CONSTITUTES ONE MONTH**

**INSTRUCTIONS**

In the space provided on the front of the return, enter your correct Social Security Number **and** Employer Identification Number and New York State Sales Tax ID Number, if applicable. The Sales Tax ID Number can be 9, 10 or 11 digits. Enter the same business code entered on federal Schedule C or Schedule C-EZ. Individuals licensed and/or regulated by the NYC Taxi and Limousine Commission use business code 9999 in lieu of the federal code.

**LINE 1:** Enter the amount reported for federal tax purposes on federal Schedule C or Schedule C-EZ, Form 1040. Attach copy of federal Schedule C or Schedule C-EZ.

**LINE 2:** Enter the sum of: (a) the total gain or loss from the sale or exchange of real or personal property carried as business assets and reported on federal Schedule D or federal Form

4797; (b) the net amount of rental and royalty income derived from real and personal business property reported on federal Schedule E; and (c) the net amount of income or loss derived from other business activities, other than those reported above (such as interest and dividends from securities connected with the business or carried as business assets).

**LINE 3:** Enter the amount of income and unincorporated business taxes imposed by New York City, New York State, or any other taxing jurisdiction and deducted on federal Schedule C or Schedule C-EZ. Attach a list.

**LINE 8:** Enter the sum of all payments of estimated unincorporated business tax made for the period covered by this return, including carryover credit from previous year and payment with extension, NYC-62.

**ADDITIONAL REQUIRED INFORMATION**

The following information must be entered for this return to be complete.

A) Enter home address: \_\_\_\_\_  
\_\_\_\_\_

B) Did you file a New York City Unincorporated Business Tax Return for: 1995 ?..... 1996 ?.....  
If not, state reason: \_\_\_\_\_  
\_\_\_\_\_

C) Has the Internal Revenue Service or the New York State Depart-

ment 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.....  
New York State Department of Taxation and Finance.....  
State periods: \_\_\_\_\_ and answer (D).

D) Has Form(s) NYC-115 (Tax Report of Change in Taxable Income Made by IRS or New York State) been filed?  
Yes ..... No .....

**PRIVACY ACT NOTIFICATION**

The Federal Privacy Act of 1974, as amended requires all agencies requesting identifying numbers to inform individuals from whom they seek information why the request is being made and how the information is used. The disclosure of identifying numbers, including Social Security Numbers, is required by Sections 11-102.1 and 11-537 of the Administrative Code of the City of New York. Such numbers which are disclosed on any report or return are used for tax administration purposes, and as may be required by law, or when the taxpayer gives written authorization to this department for another department, person, agency or entity to have access (limited or otherwise) to the information contained in his/her return.

**MAILING INSTRUCTIONS** →

**Attach copy of federal Schedule C or Schedule C-EZ and page 1 of federal Form 1040. (If this is a final return, attach a copy of your entire federal form 1040.)**

**- RETURNS CLAIMING REFUNDS -**

NYC DEPARTMENT OF FINANCE  
BOX 1117  
WALL STREET STATION  
NEW YORK, NY 10268-1117

**- ALL OTHER RETURNS -**

NYC DEPARTMENT OF FINANCE  
BOX 1130  
WALL STREET STATION  
NEW YORK, NY 10268-1130

The due date for the calendar year 1997 is on or before April 15, 1998. For fiscal years ended in 1998, file within 3-1/2 months after close of fiscal year.

Get New York City forms by using your fax machine. Call Tax Fax at (718) 935-6114 from the telephone connected to your fax machine or fax modem.