NYC

113

NEW YORK CITY DEPARTMENT OF FINANCE

UNINCORPORATED BUSINESS TAX CLAIM FOR CREDIT OR REFUND

FINANCE NEW • YORK

▼ DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY ▼

For CALENDAR YEAR _____ or FISCAL YEAR beginning _____ and ending _____

▶ Print or Type ▶

Name

Address (number and street)

City and State   Zip Code

● Telephone Number

SOCIAL SECURITY NUMBER

PARTNERSHIPS, ESTATES OR TRUSTS ONLY
EMPLOYER IDENTIFICATION NUMBER

NYC RETURN WAS FILED ON: (✓)

☐ **NYC-202**   ☐ **NYC-202EZ**
☐ **NYC-204**   ☐ Check here if you were not subject to the UBT for the tax period.
                          (Attach explanation)

	COLUMN 1 As Originally Reported		COLUMN 2 Net Change (Increase or Decrease)		COLUMN 3 Correct Amount	
1. Total income from business ....1.					● 1.	
2. Taxable business income ....2.					● 2.	
3. Tax @ 4% ....3.					● 3.	
4. Sales tax addback ....4.					● 4.	
5. Total tax before business tax credit ....5.					● 5.	
6. Business tax credit ....6.					● 6.	
7. Unincorporated business tax (line 5 less line 6).7.					● 7.	
8. Credits (from Forms NYC-114.5, 114.6 114.7, ECS) ....8.					● 8.	
9. Net tax (line 7 less line 8) ....9.					● 9.	
10. Prior payments (see instructions) ....10.					● 10.	
11. Amount on line 10, col. 1, previously refunded (see instructions) ....11.					● 11.	
12. Amount on line 10, col. 1, previously credited to next tax period (see instructions) ....12.					● 12.	
13. Subtract lines 11 and 12 from line 10 ....13.					● 13.	
14. OVERPAYMENT - Line 13, Column 3, less Line 9, Column 3 (See instructions)					● 14.	
15. Amount on line 14 to be refunded					● 15.	
16. Credit: amount on line 14 to be applied to_____.....					● 16.	

▲ ENTER TAX PERIOD ▲

CERTIFICATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

TAXPAYER'S SIGNATURE →

_____   _____   _____
If joint return was filed, both husband and wife must sign   Spouse   Date

PREPARER'S USE ONLY →

● _____   _____
_____   Firm's Employer Identification Number   Date
Signature of preparer other than taxpayer   Address

● _____
Preparer's Social Security Number

Make remittance payable to the order of:
NYC DEPARTMENT OF FINANCE.
Payment must be made in U.S. dollars, drawn on a U.S. bank.

To receive proper credit, you must enter your correct
Employer Identification Number or Social Security Number on
your tax return and remittance.

MAILING INSTRUCTIONS ➤

RETURNS CLAIMING REFUNDS
NYC DEPARTMENT OF FINANCE
PO BOX 5050
KINGSTON, NY 12402-5050

ALL OTHER RETURNS
NYC DEPARTMENT OF FINANCE
PO BOX 5060
KINGSTON, NY 12402-5060

GENERAL INFORMATION

PURPOSE OF FORM

Use Form NYC-113 to claim a refund or credit of Unincorporated Business Tax. Please note that Form NYC-113 can no longer be used to file an amended return.

An amended New York City return must be filed within 90 days after filing an amended federal or New York State return on Form NYC-202, NYC-202EZ or NYC-204.

If a change or correction of federal or New York State taxable income or other tax base is made by the Internal Revenue Service and/or the New York State Department of Taxation and Finance, report the change on Form NYC-115 (Report of Federal/State Change). **Do not use Form NYC-113.**

For information regarding depreciation deductions for property placed in service outside New York after 1984 and before 1994, see the separate "Addendum to Instructions for Forms Relating to Depreciation for Property Placed in Service Outside New York After 1984 and Before 1994" included with these materials.

FILING REQUIREMENTS FOR CREDIT OR REFUND

1. A separate Form NYC-113 must be filed for each tax period for which a credit or refund is claimed.

2. This claim must be filed within *three* years from the time the return was filed or *two* years from the time the tax was paid, whichever expires the later, or, if no return was filed, with-in *two* years from the time the tax was paid. If the claim is filed within the three-year period after filing the return, the amount of the credit or refund cannot exceed the portion of the tax paid within the three years immediately preceding the filing of the claim plus the period of any extension of time for filing the return. If the claim is not filed within the three-year period, but is filed within the two-year period, the amount of credit or refund cannot exceed the portion of the tax paid during the two years immediately preceding the filing of the claim.

3. If the period for assessing the tax has been extended by agreement between the taxpayer and the Department of Finance, the claim for refund or credit must be made within six months after the expiration of the extended period.

4. If a timely petition for the redetermination of a deficiency has been filed, no separate claim for credit or refund need be filed for that year.

CLAIMS BASED ON CREDIT(S)

If this claim is based upon a sales and compensating use tax credit, real estate tax escalation credit, employment opportunity relocation costs credit, energy cost savings credit (ECS) or relocation and employment assistance program (REAP) credit, it must be accompanied by Form NYC-114.5, Form NYC-114.6, or Form NYC-ECS together with appropriate documentation. In addition, if the sales and compensating use tax credit claim is due to a New York State Department of Taxation and Finance audit, substantiation of the payment must be submitted.

If this claim is based on a UBT Paid Credit, file an amended Form NYC-204 and include Form NYC-114.7.

CLAIMS BASED ON NET OPERATING LOSSES

For net operating losses sustained during tax years ending after June 30, 1989, only the first $10,000 of loss for that year may be carried back.

CLAIMS FILED BY TAXPAYER REPRESENTATIVE

1. If a return was filed by a presently deceased individual and this claim is thereafter filed by the individual's legal representative, certified copies of the letters testamentary, letters of administrative, or other similar evidence must be attached to the claim to show the authority of the executor, administrator or other fiduciary by whom the claim is filed.

2. If an executor, administrator, guardian, trustee, receiver or other fiduciary files a return and thereafter this refund claim is filed by the same person, documentary evidence to establish the legal authority need not accompany the claim, provided that a statement is made on the claim showing that the return was filed by the same person acting in the same capacity.

3. The Department of Finance has no authority to recognize any representative named in the claim unless a power of attorney is filed in duplicate. If refund claims for more than one year are filed at the same time, a single copy of the power of attorney must be submitted for each year.

SPECIFIC INSTRUCTIONS

COLUMN 1 - AMOUNT ORIGINALLY REPORTED

Enter the amounts from New York City return as originally filed or as you later amended it.

COLUMN 2 - NET CHANGE

Enter the net increase or net decrease for each line you are changing. Use parentheses around all amounts that are decreases. *(Attach a separate schedule explaining the increases or decreases.) Submit schedule of allocation percentages (if any) utilized in making entries in column 2 of this report.*

COLUMN 3 - CORRECT AMOUNT

Add the increase in column 2 to the amount in column 1 or subtract the column 2 decrease from column 1. Enter the result in column 3. For any item not changed, enter the amount from column 1 in column 3.

LINE 10 - PRIOR PAYMENTS

Enter at line 10, columns 1 and 3 the sum of: a) all estimated tax payments made for the period covered by this return; b) all amounts paid with any application for extension to file the original return; c) all overpayments from prior tax periods credited towards the tax for the period covered by this return; and d) all amounts paid with the original return or a previously filed amended return.

LINES 11 AND 12 - PRIOR APPLICATION OF OVERPAYMENT

Enter at line 11, columns 1 and 3 the amount of any overpayment shown on the original return or previous refund claim (for the same period) previously refunded to you.

Enter at line 12, columns 1 and 3 the amount of any overpayment shown on the original return or

previous refund claim (for the same period) that you requested to be credited towards tax for a subsequent period.

LINE 14 - OVERPAYMENT

If the amount on line 13, column 3 exceeds the amount on line 9, column 3, enter the excess on line 14. If the amount on line 13, column 3 does not exceed the amount on line 9, column 3, enter zero on line 14. If you owe additional tax, you must file an amended return on the applicable Form NYC-202 or NYC-204.

TAXPAYER ASSISTANCE

If you have a tax-related question or problem, contact Taxpayer Assistance at **(718) 935-6000**, Monday through Friday, between the hours of 9:00 am and 4:30 pm, or e-mail your inquiry to:

ubt@DOFLAN.ci.nyc.ny.us

OBTAIN FORMS BY FAX

You can order forms and other documents and have them delivered to you immediately by fax machine. Call the Department of Finance's new Tax Fax System from the telephone connected to your fax machine or fax modem. The Tax Fax telephone number is (718) 935-6114. This service is available 24 hour a day, seven days a week.

OBTAIN FORMS BY INTERNET

You can also order forms by visiting our internet web site at: **http://nyc.gov /finance**

PRIVACY ACT NOTIFICATION

The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance with the request is voluntary or mandatory, why the request is being made and how the information will be used. The disclosure of Social Security Numbers for taxpayers is mandatory and is required by section 11-102.1 of the Administrative Code of the City of New York. Such numbers disclosed on any report or return are requested for tax administration purposes and will be used to facilitate the processing of tax returns and to establish and maintain a uniform system for identifying taxpayers who are or may be subject to taxes administered and collected by the Department of Finance, and, as may be required by law, or when the taxpayer gives written authorization to the Department of Finance for another department, person, agency or entity to have access (limited or otherwise) to the information contained in his or her return.