

Individuals and Single-Member LLCs using SSN as their primary identifier must use Form NYC-202
UNINCORPORATED BUSINESS TAX RETURN
FOR ESTATES AND TRUSTS **2013**

For CALENDAR YEAR 2013 or FISCAL YEAR beginning _____, 2013 and ending _____

- Check box if you are engaged in a **fully exempt** unincorporated business activity Check box if you are engaged in a **partially exempt** unincorporated business activity
- Amended return** **Final return** - Check box if you have ceased operations. Attach copy of your entire federal Form 1041 and statement showing disposition of business property.
- Check box if you claim any 9/11/01-related federal tax benefits (see inst.) Enter 2-character special condition code, if applicable. (See instructions):

Business name _____
 In Care Of _____
 Business address (number and street) _____
 City and State _____ Zip Code _____
 Business Telephone Number _____ Date business began _____ Date business ended _____

EMAIL ADDRESS _____
 EMPLOYER IDENTIFICATION NUMBER _____
 BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C: _____

SCHEDULE A

Computation of Tax

BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

		Payment Amount	
A.	Payment Amount included with Form NYC-200V or being paid electronically.....	A.	
	1. Business income (from page 3, Schedule B, line 28).....	1.	
	2. Business allocation percentage from Schedule C, line 5. (If not allocating, enter 100%)	2.	<input type="text"/> <input type="text"/> %
	3. If line 2 is less than 100%, enter income or loss on NYC real property (see instructions)	3.	
	4. Balance (line 1 less line 3).....	4.	
	5. Multiply line 4 by the business allocation percentage on line 2.....	5.	
	6. Amount from line 3 (NYC real property income and gain not subject to allocation) (see instructions)...	6.	
	7. Investment income (from page 3, Schedule B, line 27).....	7.	
	8. Investment allocation percentage (from page 4, Schedule D, line 2).....	8.	<input type="text"/> <input type="text"/> %
	9. Multiply line 7 by the investment allocation percentage from line 8 (see instructions).....	9.	
	10. Total before NOL deduction (sum of lines 5, 6 and 9 or line 1 and line 9) (see instructions for line 2) ..	10.	
	11. Deduct: NYC net operating loss deduction (from Form NYC-NOLD-UBTI, line 9) (see instructions) ..	11.	
	12. Balance before allowance for taxpayer's services (line 10 less line 11).....	12.	
	13. Less: allowance for taxpayer's services - do not enter more than 20% of line 12 or \$10,000, whichever is less (see instr) ..	13.	
	14. Balance before exemption (line 12 less line 13)	14.	
	15. Less: exemption - \$5,000 (taxpayer operating more than one business or short period taxpayer, see instructions) ...	15.	
	16. Taxable income (line 14 less line 15) (see instructions)	16.	
	17. TAX: 4% of amount on line 16	17.	
	18. Add: Sales tax addback (see instructions)	18.	
	19. Total tax before business tax credit (add line 17 and line 18)	19.	
	20. Less: business tax credit (select the applicable credit condition from the Business Tax Credit Computation schedule on the bottom of page 2 and enter amount) (see instructions)	20.	
	21. UNINCORPORATED BUSINESS TAX (line 19 less line 20) (see instructions)	21.	

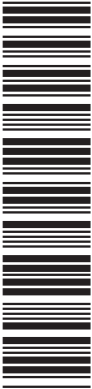
Name _____ EIN _____

22a. Credits from Form NYC-114.5 (attach form) (see instructions)	22a.			
22b. Credits from Form NYC-114.6 (attach form) (see instructions)	22b.			
22c. Credits from Form NYC-114.8 (attach form) (see instructions)	22c.			
22d. Credits from Form NYC-114.10 (attach form) (see instructions)	22d.			
23. Net tax after credits (line 21 less sum of lines 22a, 22b, 22c and 22d)	23.			
24. Payment of estimated Unincorporated Business Tax, including carryover credit from preceding year and payment with extension, NYC-EXT (see instructions)	24.			
25. If line 23 is larger than line 24, enter balance due	25.			
26. If line 23 is smaller than line 24, enter overpayment	26.			
27a. Interest (see instructions)	27a.			
27b. Additional charges (see instructions)	27b.			
27c. Penalty for underpayment of estimated tax (attach form NYC-221) ...	27c.			
28. Total of lines 27a, 27b and 27c	28.			
29. Net overpayment (line 26 less line 28) (see instructions)	29.			
30. Amount of line 29 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 30c OR <input type="checkbox"/> Paper check	30a.			
(b) Credited to 2014 Estimated Tax on Form NYC-5UBTI	30b.			
30c. Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE Checking <input type="checkbox"/> Savings <input type="checkbox"/>				
31. Total remittance due (see instructions) Enter payment amount on line A above	31.			
32. NYC rent deducted on federal tax return or NYC rent from Schedule C, Part 1. (THIS LINE MUST BE COMPLETED).	32.			
33. Gross receipts or sales from federal return	33.			

Business Tax Credit Computation

- If the amount on page 1, line 19, is \$3,400 or less, your credit on line 20 is the entire amount of tax on line 19. (NO TAX WILL BE DUE.)
- If the amount on page 1, line 19, is \$5,400 or over, no credit is allowed. Enter "0" on line 20.
- If the amount on page 1, line 19, is over \$3,400 but less than \$5,400, your credit is computed by the following formula:

$$\text{amount on pg. 1, line 19} \times \left(\frac{\$5,400 \text{ minus tax on line 19}}{\$2,000} \right) = \text{your credit}$$



Prepayments of Estimated Tax Computation

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 24	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 24)		

Name _____ EIN _____

SCHEDULE B Computation of Total Income

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

Table with 8 rows for business income items. Line 1: Net profit (or loss) from business... Line 2: If entering income from more than one federal Schedule C... Line 3: Gain (or loss) from sale of business personal property... Line 4: Net amount of rental or royalty income... Line 5: Other business income... Line 6: Total federal income... Line 7: Subtract net income or gain... Line 8: Total income before New York City modifications.

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

ADDITIONS

Table with 12 rows for additions. Line 9: All income taxes and Unincorporated Business Taxes. Line 10a: Sales and use tax credit. Line 10b: Relocation credits. Line 10c: Expenses related to exempt income. Line 10d: Depreciation adjustments. Line 10e: Real estate additions. Line 11: Other additions. Line 12: Total additions.

SUBTRACTIONS

Table with 28 rows for subtractions and final income calculation. Line 13: All income tax and Unincorporated Business Tax refunds. Line 14: Sales and use tax refunds from vendors or NY State. Line 15: Wages and salaries subject to federal jobs credit. Line 16: Depreciation adjustment. Line 17: Exempt income included in part 1. Line 18: 50% of dividends. Line 19: Real estate subtractions. Line 20: Other subtractions. Line 21: Total subtractions. Line 22: NYC modifications. Line 23: Total income. Line 24: Less: Charitable contributions. Line 25: Balance. Line 26: Investment income - (complete lines a through g below). Line 26a-f: Dividends, interest, capital gain, etc. Line 26g: Interest on bank accounts. Line 27: Investment income (line 26e less line 26f). Line 28: BUSINESS INCOME.



Name _____ 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). 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	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 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	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 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 instr)			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 - 1d 1e.			
f. Multiply Column C of line 1e by 16.5..... 1f.			
2a. Wages, salaries and other personal service compensation paid to employees during the year..... 2a.			%
2b. Multiply Column C of line 2a by 16.5..... 2b.			
3a. Gross sales of merchandise or charges for services during the year 3a.			%
3b. Multiply Column C of line 3a by 67..... 3b.			
Weighted Factor Allocation			
4a. Add Column C, lines 1f, 2b and 3b..... 4a.			
4b. Divide line 4a by 100 if no factors are missing. If a factor is missing, divide line 4a by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point..... 4b.			%
Business Allocation Percentage			
5. Enter percentage from line 4b. Transfer to page 1, Schedule A, line 2. See instructions..... 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 LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	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)
					%	
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)					%	
3. Cash - (To treat cash as investment capital, you must include it on this line.)						
4. Investment capital. Total of lines 1E and 3E						

