



UNINCORPORATED BUSINESS TAX RETURN 2015
FOR INDIVIDUALS AND SINGLE-MEMBER LLCs

For CALENDAR YEAR 2015 or FISCAL YEAR beginning , 2015 and ending

Form fields for taxpayer information: First name and initial, Last name, Name Change, In Care Of, Business name, Business address, Address Change, City and State, Zip Code, Country, Business Telephone Number, Date business began/ended in NYC, TAXPAYER'S EMAIL ADDRESS, SOCIAL SECURITY NUMBER, BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C.

Check all that apply section: Amended return, Final return - Ceased operations, Engaged in a fully exempt unincorporated business activity, Claim any 9/11/01-related federal tax benefits, IRS change, NYS change, Date of Final Determination, Engaged in a partially exempt unincorporated business activity, Enter 2-character special condition code.

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

Table with 3 columns: Description, Line Number, and Amount. Rows include: A. Payment, 1. Business income, 2. Business allocation percentage, 3. NYC real property, 4. Balance, 5. Multiplied by allocation percentage, 6. NYC real property income, 7. Investment income, 8. Investment allocation percentage, 9. Multiplied by investment allocation percentage, 10. Total before NOL deduction, 11. NYC net operating loss deduction, 12. Balance before allowance for taxpayer's services, 13. Allowance for taxpayer's services, 14. Balance before exemption, 15. Exemption, 16. Taxable income, 17. Tax before business tax credit, 18. Less: business tax credit, 19. UNINCORPORATED BUSINESS TAX.

Name \_\_\_\_\_ SSN \_\_\_\_\_

|   |      |  |  |  |
|---|------|--|--|--|
| 20a. Credits from Form NYC-114.5 (attach form) (see instructions) .....   | 20a. |  |  |  |
| 20b. Credits from Form NYC-114.6 (attach form) (see instructions) .....   | 20b. |  |  |  |
| 20c. Credits from Form NYC-114.8 (attach form) (see instructions) .....   | 20c. |  |  |  |
| 20d. Credits from Form NYC-114.10 (attach form) (see instructions) .....  | 20d. |  |  |  |
| 21. Net tax after credits (line 19 less sum of lines 20a, 20b, 20c and 20d) .....   | 21.  |  |  |  |
| 22. Payment of estimated Unincorporated Business Tax, including carryover credit from preceding year and payment with extension, NYC-EXT (see instructions) ..... | 22.  |  |  |  |
| 23. If line 21 is larger than line 22, enter balance due .....  | 23.  |  |  |  |
| 24. If line 21 is smaller than line 22, enter overpayment .....   | 24.  |  |  |  |
| 25a. Interest (see instructions) .....  | 25a. |  |  |  |
| 25b. Additional charges (see instructions) .....  | 25b. |  |  |  |
| 25c. Penalty for underpayment of estimated tax (attach form NYC-221) ...  | 25c. |  |  |  |
| 26. Total of lines 25a, 25b and 25c .....   | 26.  |  |  |  |
| 27. Net overpayment (line 24 less line 26) (see instructions) .....   | 27.  |  |  |  |
| 28. Amount of line 27 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 28c OR <input type="checkbox"/> Paper check 28a.              |      |  |  |  |
| (b) Credited to 2016 Estimated Tax on Form NYC-5UBTI .....  | 28b. |  |  |  |
| 28c. Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE<br>Checking <input type="checkbox"/> Savings <input type="checkbox"/>   |      |  |  |  |
| 29. Total remittance due (see instructions) .....   | 29.  |  |  |  |
| 30. NYC rent deducted on federal tax return or NYC rent from Schedule C, Part 1. (THIS LINE MUST BE COMPLETED) .  | 30.  |  |  |  |
| 31. Gross receipts or sales from federal return .....   | 31.  |  |  |  |

**Business Tax Credit Computation**

- If the amount on page 1, line 17, is \$3,400 or less, your credit on line 18 is the entire amount of tax on line 17. (NO TAX WILL BE DUE.)
- If the amount on page 1, line 17, is \$5,400 or over, no credit is allowed. Enter "0" on line 18.
- If the amount on page 1, line 17, is over \$3,400 but less than \$5,400, your credit is computed by the following formula:  

$$\text{amount on pg. 1, line 17} \times \left( \frac{\$5,400 \text{ minus tax on line 17}}{\$2,000} \right) = \text{your credit}$$



**Prepayments of Estimated Tax Computation**

| PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 22                        | 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 22) ..... |      |        |

Name \_\_\_\_\_ SSN \_\_\_\_\_

**SCHEDULE B** Computation of Total Income

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

Table with 8 rows for business income items. Row 1: Net profit from business. Row 2: Multiple federal schedules. Row 3: Gain from sale of property. Row 4: Rental/royalty income. Row 5: Other business income. Row 6: Total federal income. Row 7: Subtract net income from rental. Row 8: Total income before NYC modifications.

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

**ADDITIONS**

Table with 12 rows for additions. Row 9: All income taxes. Row 10a: Relocation credits. Row 10b: Expenses related to exempt income. Row 10c: Depreciation adjustments. Row 10d: Real estate additions. Row 11: Other additions. Row 12: Total additions.

**SUBTRACTIONS**

Table with 27 rows for subtractions. Row 13: All income tax and Unincorporated Business Tax refunds. Row 14: Wages and salaries subject to federal jobs credit. Row 15: Depreciation adjustment. Row 16: Exempt income included in part 1. Row 17: 50% of dividends. Row 18: Real estate subtractions. Row 19: Other subtractions. Row 20: Total subtractions. Row 21: NYC modifications. Row 22: Total income. Row 23: Less: Charitable contributions. Row 24: Balance. Row 25: Investment income (a-g). Row 26: Investment income. Row 27: BUSINESS INCOME.



Name \_\_\_\_\_ SSN \_\_\_\_\_

**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    |      |                      |                  |                       |        |
| <b>Total</b>      |      |                      |                  |                       |        |

**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    |      |                      |                  |                       |        |
| <b>Total</b>      |      |                      |                  |                       |        |

**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<br><br>(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 10 ..... 1f.   |                          |                       |   |
| 2a. Wages, salaries and other personal service compensation paid to employees during the year..... 2a.  |                          |                       | %   |
| 2b. Multiply Column C of line 2a by 10 ..... 2b.  |                          |                       |   |
| 3a. Gross sales of merchandise or charges for services during the year ..... 3a.  |                          |                       | %   |
| 3b. Multiply Column C of line 3a by 80 ..... 3b.  |                          |                       |   |
| <b>Weighted Factor Allocation</b>   |                          |                       |   |
| 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. |                          |                       | %   |
| <b>Business Allocation Percentage</b>   |                          |                       |   |
| 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<br>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) |
|---|---|-----------------|--|---|----------------------------------|--|
|   |   |                 |  |   | %                                |  |
| <b>1. Totals (including items on rider)</b>   |   |                 |  |   |                                  |  |
| <b>2. Investment allocation percentage (line 1G divided by line 1E, round to the nearest one hundredth of a percentage point)</b> |   |                 |  |   | %                                |  |
| <b>3. Cash - (To treat cash as investment capital, you must include it on this line.)</b>   |   |                 |  |   |                                  |  |
| <b>4. Investment capital. Total of lines 1E and 3E</b>  |   |                 |  |   |                                  |  |

