NEW YORK CITY DEPARTMENT OF FINANCE

www.nyc.gov.Finance



SOFTWARE VENDOR TEST PACKAGE FOR UNINCORPORATED BUSINESS TAX FOR INDIVIDUALS WITH BUSINESS TAX E-FILE

TAX YEAR 2017 VERSION 1.0 DECEMBER 4, 2017

Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn / Lynn Witt	12/01/2017	Initial Version

This package describes the New York City (NYC) Acceptance Testing System procedures for software developers participating in the NYC Business Tax e-File Program (BTeFile).

WHO MUST TEST

All software developers participating in the NYC BTeFile Program must test.

WHAT TO TEST

The tests verify that the e-file software creates a complete return, carries appropriate values from one line/form to another, formats and transmits NYC returns according to the XML specifications.

Software developers must test all the NYC Unincorporated Business Tax for Individuals (UBTI-SSN) forms that they support. Before testing you should inform NYC which UBTI forms you support by email to <u>BTeFile@finance.nyc.gov</u>.

TEST CASES TO SUBMIT

All vendors participating in UBTI Business Tax e-File must submit the following test scenarios:

Test Case	Taxpayer Name	EIN	Primary Form	Associated Forms
1	PEON UBTI-SSN TC ONE	400-00-1036	NYC-202S	One Federal Form 1040 Schedule C
2	GARD UBTI-SSN TC TWO	400-00-1037	NYC-202	One Federal Form 1040 Schedule C
3	MAGN UBTI-SSN TC THREE	400-00-1032	NYC-202	NYC-114.8 NYC-114.10 NYC-NOLD-UBTI Federal Form 1040 Schedule C
4	HEAT UBTI-SSN TC FOUR	400-00-1035	NYC-202	NYC-114.5 NYC-114.6 NYC-399Z One Federal Form 1040 Schedule C
5	AMBR UBTI-SSN TC FIVE	400-00-1060	NYC-5UBTI	None
6	GARD UBTI-SSN TC SIX	400-00-1037	NYC-EXT	None

- If you do not support one of the primary forms do not submit that test.
- If you do not support one or more of the forms associated with a specific test case, submit the
 test with the unsupported form(s) as a PDF attachment(s). If this is done, an email must be
 sent to BTeFile@finance.nyc.gov indicating the forms sent as PDF attachments.
- Contact BTeFile@finance.nyc.gov if you desire to send additional test returns not covered in this test package.

WHEN TO TEST

Testing for UBT Individual filers is scheduled to begin December 4, 2017. To ensure adequate time for testing before the filing season, software developers should submit their initial NYC test files as soon as possible. There is no cutoff date for testing with NYC, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYC. Software developers may conduct federal and City testing concurrently if the IRS allows it.

TRANSMITTING TEST FILES

Software developers must transmit NYC test files through the IRS Me-F system. You will get an acknowledgment from the IRS. If your test file is accepted by the IRS, NYC will retrieve your test files. If your test file is rejected by the IRS, you must correct the error and re-transmit. You may transmit an incomplete set of test cases during testing. However, a final set of acceptable test returns must be submitted in order to be accepted into the NYC BTeFile Program.

When your test has been transmitted to the IRS, you must send an email to <u>BTeFile@Finance.nyc.gov</u>. This email must include the test case(s) being submitted, and any deviation from the test data.

COMMUNICATING TEST RESULTS

Software Developers will be given confirmation by telephone and email from the New York City Business Tax e-File Coordinator when software has been successfully tested and approved. Only approved software may be released and distributed by the developer. NYC will make every effort to provide test results to software developers within 48 hours, Monday through Friday.

TEST ACKNOWLEDGMENT

For each submission a software developer sends through the IRS, DOF will acknowledge. The acknowledgment they receive will be either positive (ACK) or negative (NACK). The acknowledgment will be sent back to the IRS system for the vendor to pick up.

APPROVAL OF E-FILE SOFTWARE

To be accepted into the NYC Business Tax e-file program, software developers are required to successfully complete the NYC testing, in addition to completing the IRS testing. Once software developers successfully complete the NYC test, NYC will inform them by email that their e-file software has been approved for NYC BTeFile. A list of approved BTeFile software packages will be posted on NYC Department of Finance's Web site, with a link to the software Web site (if provided by the software developers).

UBTI-SSN Test Case One

Begins on the next page

Taxpayer name	PEON UBTI-SSN TC ONE
EIN	400-00-1036
Primary Form	NYC-202S
Associated Form(s)	One Federal Form 1040 Schedule C
Attachments	None
Purpose of test	Generic NYC-202S
Other instructions	None

Department of Finance -2025	UNINCORPORATED BUSINESS	TAX RETURN FOR INDIVIDUALS	2017

				For CA	ALENDAR YEAR 201	17 beginni	ing			and end	ling	
			First name and initial David		Last name Peony		Name Chan	nge 🗙	DPeon		AYER'S EMAIL ADDRESS	
	In Care Of David Peony						\square	Dicony				
		-	Business name PEON 2017 UE							-		
		-	Business address (number and	street)			Addre	ess 🛌	4 0	0		6
		-	10309 Fern Val City and State	ley Road	Zip Code		Chan untry (if not US	nge				
			Lawrence, NC Business Telephone Number	Determiner	27707 an in NYC (mm-dd-yy)		•		BUSINESS (UMBER CHEDULE C: 8 0 1 1	0 0
			212-555-1212	01/01/200		ate pusiness		nm-aa-yy)				
			Amended return		amended return is to age, check the appropr		IRS cha	•	Date of Fi Determina			
			Final return - ceased o	perations			2 7	Enter 2-cha	racter special o	condition (code if applicable (see instructions)	
			Engaged in a fully exe	· ·							ted business activity	
S	CHEDULE		-							RANSFER	APPLICABLE AMOUNTS TO SCH Payment Amount	EDULE A.
Α.	Payment	Amount	being paid electronica	lly with this retu	rn				A.			
1.	Business inco	me (fro	m page 2, Schedule	B, line 6)					1.		163,500	
2.			taxpayer's services hichever is less <i>(see</i>						2.		10,000	
3.			ption (line 1 less line	,							153,500	
4.			,000 (taxpayer opera , <i>see instructions)</i>						4.		5,000	
5.	Taxable incom	ne (line	3 less line 4) <i>(see in</i>	structions)					5.		148,500	
6.	TAX: 4% of an	nount o	n line 5						6.		5,940	
7.			redit (select the appli schedule on page 2 a						7.			
8.	UNINCORPO	RATED	BUSINESS TAX (lin	e 6 less line 7	7) (see instruc	ctions).			8.		5,940	
9.	-		I Unincorporated Bus ayment with extension	-	0,				9.		7,500	
10.	If line 8 is larg	er than	line 9, enter balance	e due					10.			
11.	If line 8 is sma	aller tha	n line 9, enter overp	ayment					11.		1,560	
12.	Interest (see in	nstructio	ons)		12.							
13.	Amount of line 1	11 to be:	(a) Refunded - 🗴 D	irect deposit - f	fill out line 13c	OR	Paper	r check.	13a.		1,000	
			(b) Credited to 2018	Estimated Tax c	on Form NYC-5	UBTI			13b.		560	
13c	. Routing		021000021 Account Number		123-456	7-89 (ACCOL	UNT TYPE	gs 🗙			
14.	Total remittar	nce due	e. Line 10 plus line ⁻	12					14.		0	
15.	Gross receipts	s or sale	es from federal return	า					15.		190,000	
	I haraby cartify that th	ie roturn ir	ocluding any accompanying rid					complete	Firm's En	nail Add	1966.	
►	I authorize the Depa		ncluding any accompanying rid Finance to discuss this retu					· _		nan Auu		
SIGN HERE	Taxpayer's Signature:			Title: C	Owner			Date: 04	4-12-2018	3	Preparer's Social Security Numbe	
► s.	Preparer's signature:			Preparer's printed nam	_{ne:} J Applesee	əd	1	Date: 03	мм-dd-үү 3-24-2018	3	P,0,0 • 0,0 • 0,0 Firm's Employer Identification	0 1 Number
PREPARER'S USE ONLY	EFile Accounti	ing, 29 l	North First Street, La	wrence, NC 2	27701				MM-DD-YY Check if	[6 9 0 0 0 0 0	
PRE USE	Firm's name		▲ Address		▲ Zip Code				self-employed	L		

Name:	SSN:				
	Computation of Total	Income			
Items of business income,	-				
,	business, as reported for federa , Schedule C-EZ or Schedule F .	II tax purposes	1.	164,000	
2. Other business income (or loss) <i>(see instructions)</i>		2.	4 500	
3. Income taxes and uninco	prporated business tax paid this	year and deducted on federal return	n 3.	1,500	
4. Total income (combine li	nes 1, 2 and 3)		4.	165,500	
5. Less: Charitable contribu	itions (not to exceed 5% of line 4) (see instructions)	5.	2,000	
6. Balance (line 4 less line	5)		6.	163,500	
Business Tax Cre	dit Computation				
1 0	, line 6, is \$3,400 or less, your cre ax on line 6. (NO TAX WILL BE D		n page 1, line 6, is ov mputed by the follow	er \$3,400 but less than \$5,400, ing formula:	
2. If the amount on page allowed. Enter "0" on lin	1, line 6, is \$5,400 or over, no cr ne 7.	edit is Amount on pg. 1, li	ine 6 X (<u>\$5,400 minus</u> \$2,0	$\frac{\tan \cos 1}{2} = \frac{1}{2}$ your credit	
		on must be entered for this	s return to be c	omplete.	
1. Nature of business or pr	rofession: Medical Office Adm	inistration			
	ax ID Number:				
		fax Return for the following years:			
2015: 🗙 YES	NO 201	6: X YES NO			
If "NO," state reason:					
) Fifth Avenue, New York, NY				
	wing the current taxable year, s wing disposition of business pro	state date terminated. (mm-dd-yy) pperty.)			
6. Has the Internal Revenu	e Service or the New York Stat	e Department of Taxation and Fin	ance increased or d	lecreased any taxable income	
	x period, or are you currently be	eing audited? X YES	□ NO ··· - 01/01/2015	5 12/31/2016	
If "YES", by whom?	X Internal Revenue Service	State period	I(s): Beg	5 End <u>12/31/2016</u>	
	X New York State Department of Tax	ation and Finance State period	l(s): Beg.01/01/2015	End. <u>12/31/2016</u> MM-DD-YY	
		Taxable Income) been filed? Onl			
		r 1/1/15, file an amended return. (any premises in NYC in the boroug			
		siness, profession, vocation or co			
		ns filed?			
Please enter Employer Ider	tification Number or Social Security	Number which was used on the Comr	nercial Rent Tax Return	n:	
	PREPAYMENTS CLAIMED ON S	•	DATE	AMOUNT	
		5UBTI (1)	04-16-2017	1,875	
		Due (2)	06-15-2017 09-15-2017	1,875 1,875	
C Pay		Due (3) Due (4)		1,875	
E Pay		XT		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
F. Ove		year			
G. TO		nedule A, line 9)		7,500	
		MAILING INSTRUCTIO			
	Attach copy of federal Form 1040, Schedule C, Schedule C-EZ or Schedule F. If this is a final return, attach an entire copy of federal Form 1040. Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank. To receive proper credit, you must enter your correct Social Security Number on your tax return and remittance. The due date for the calendar year 2017 return is on or before April 17, 2018. For fiscal years beginning in 2017, file on or before the 15th day of the fourth month following the close of the fiscal year.				
		REMITTANCE			
NYC D UNINC	ETURNS EXCEPT REFUND RETURNS EPARTMENT OF FINANCE ORPORATED BUSINESS TAX DX 5564	PAY ONLINE WITH FOR AT NYC.GOV/ESER OR Mail Payment and Form NYC	M NYC-200V VICES C-200V ONLY to:	RETURNS CLAIMING REFUNDS NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5563	
	AMTON, NY 13902-5564	NYC DEPARTMENT OF P.O. BOX 3933 NEW YORK, NY 1000	3	BINGHAMTON, NY 13902-5563	

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

20

OMB No. 1545-0074

▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.

	Department of the Treasury Internal Revenue Service (99) Internal Revenue Service (99) Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.							
Name o	f proprietor						Social s	security number (SSN)
David I	•							400-00-1036
A Medica	Principal business or profession, including product or service (see instructions) B Enter code from instructions edical Office Administration						r code from instructions ► 8 0 1 1 1 0 0	
c	Business name. If no separate			_			D Empl	loyer ID number (EIN) (see instr.)
	JBTI-SSN TC ONE							
E	Business address (including s	uite or	room no.) 🕨 1039 Fer	'n Valley	/ Roa			
	City, town or post office, state	e, and Z	ZIP code Lawrence	e, NC 27	707			
F	Accounting method: (1)					Other (specify) 🕨		
G						2017? If "No," see instructions for li		
н								
I						(s) 1099? (see instructions)		
J		e requi	red Forms 1099? .					Yes No
Part					_			I
1						this income was reported to you or		100.000
	Form W-2 and the "Statutory	. 1					1	190,000
2	Returns and allowances						2	100.000
3				• • •			3	190,000
4	•							190,000
5	•					· · · · · · · · · · · · ·		190,000
6			0			efund (see instructions)	6	190,000
7 Part						<u></u> ► e onlv on line 30	1	190,000
8	Advertising	8	2,000		18	Office expense (see instructions)	18	
	•	0	_,		19	Pension and profit-sharing plans	19	
9	Car and truck expenses (see instructions).	9			20	Rent or lease (see instructions):	19	
10	Commissions and fees .	10	2,000		20 a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11			b	Other business property		5,000
12	Depletion	12			21	Repairs and maintenance		
13	Depreciation and section 179				22	Supplies (not included in Part III)		7,000
	expense deduction (not				23	Taxes and licenses		
	included in Part III) (see instructions).	13			24	Travel, meals, and entertainment:		
14	Employee benefit programs				a	Travel	24a	
	(other than on line 19).	14			b	Deductible meals and		
15	Insurance (other than health)	15				entertainment (see instructions)	24b	
16	Interest:				25	Utilities	25	
а	Mortgage (paid to banks, etc.)	16a			26	Wages (less employment credits)	26	
b	Other	16b			27a	Other expenses (from line 48) .	27a	
17	Legal and professional services	17	10,000		b	Reserved for future use	27b	
28	Total expenses before expen	ises fo	r business use of home	e. Add li	ines 8	3 through 27a 🕨	28	26,000
29	Tentative profit or (loss). Subt	ract lin	e 28 from line 7				29	164,000
30	Expenses for business use of	of your	home. Do not report	these of	exper	nses elsewhere. Attach Form 8829		
	unless using the simplified me	`	,					
	Simplified method filers only	: enter	•	•	, ,			
	and (b) the part of your home					. Use the Simplified		
			•	to ente	r on li	ne 30	30	
31	Net profit or (loss). Subtract							
	• If a profit, enter on both For				,	·		164,000
	(If you checked the box on line		instructions). Estates ar	nd trusts	s, ente	er on Form 1041, line 3.	31	104,000
~~	• If a loss, you must go to lin		t deseries	+ma !			
32	If you have a loss, check the b		-					
	If you checked 32a, enter t					. ,	32a	All investment is at risk.
	on Schedule SE, line 2. (If yo trusts, enter on Form 1041, line		cked the box on line 1,	see the	iine 3	i instructions). Estates and	32b	
	 If you checked 32b, you must attach Form 6198. Your loss may be limited. 							

Schedule C (Form	1040	2017	
Schedule O		1040	2017	

Schedu	le C (Form 1040) 2017			Page 2
Part	III Cost of Goods Sold (see instructions)			
33	Method(s) used to			
00		Other (attach e	explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closi If "Yes," attach explanation	ing inventory?	. 🗌 Yes	🗌 No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	<u>38</u>		
39	Other costs	39	-	
40	Add lines 35 through 39	40		
41	Add lines 35 through 39 .	<u>41</u>		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
Part	Information on Your Vehicle. Complete this part only if you are claimin and are not required to file Form 4562 for this business. See the instruct file Form 4562.			
43	When did you place your vehicle in service for business purposes? (month, day, year)	/ /		
44	Of the total number of miles you drove your vehicle during 2017, enter the number of miles you			
а	Business b Commuting (see instructions)	c Other		
45	Was your vehicle available for personal use during off-duty hours?		Yes	No
46	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	No
47a	Do you have evidence to support your deduction?		🗌 Yes	No No
b Part	If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8		🗌 Yes	No
Fait	Viner Expenses. List below business expenses not included on lines of		0.	
48	Total other expenses. Enter here and on line 27a	48		

UBTI-SSN Test Case Two

Begins on the next page

Taxpayer name	GARD UBTI-SSN TC TWO
EIN	400-00-1037
Primary Form	NYC-202
Associated Form(s)	One Federal Form 1040 Schedule C
Attachments	None
Purpose of test	Generic NYC-202 100% NYC
Other instructions	None



Estates and Trusts using an EIN as their primary identifier must use Form NYC-202EIN

UNINCORPORATED BUSINESS TAX RETURN FOR INDIVIDUALS AND SINGLE-MEMBER LLCs

	For CALENDAR YEAR 2017 beginning				and ending				
First name and initial Morgan					TAXPAYER'S EMAIL ADDRESS				
In Care Of Morgan	Gardner		MGardne	r@anyr	nail.com				
Business name GARD 2	017 UBTI-SSN TC TWO								
Business address (nun		Address Change	4 0	0		3 7			
City and State	Zip Code	Country (if not US)							
Business Telephone N 555-555-1212	umber Date business began in NYC (mm-dd-yy) Date bu	usiness ended in NYC (mm-dd-yy)	BUSINESS C FROM FEDE	RAL SCHE	18ER EDULE C: 5 1 5 1	2 0			
Amended ret	urn If the purpose of the amended return is to repo federal or state change, check the appropriate b		Date of Final Determination	n 🔲 -[
Final return - 0	Ceased operations. Attach copy of your entire federal Form		osition of busines	ss property.					
Š _ Š	fully exempt unincorporated business activity	Engaged in a partial	Ily exempt unit	ncorporated	business activity				
E Claim any 9/1	1/01-related federal tax benefits (see instructions)	Enter 2-charad	cter special cor	ndition code	, if applicable (see instructions)				
SCHEDULE A Computation	of Tax BEGIN WITH SCHEDULE B ON PAGE 3	3. COMPLETE ALL OTHER SCH	EDULES. TRAN	ISFER APPI	LICABLE AMOUNTS TO SCHEDU	JLE A.			
Payment Amount being paid el	ectronically with this return		A.						
Business income (from page 3, S	chedule B, line 27)		1.		1,598,800				
Business allocation percentage fro	m Schedule C, line 5. (If not alloca	ting, enter 100%)2.	100	. 0 0	%				
If line 2 is less than 100%, enter i	ncome or loss on NYC real property	(see instructions)	3.						
Balance (line 1 less line 3)			4.		1,598,800				
Multiply line 4 by the business allo	ocation percentage on line 2		5.		1,598,800				
Amount from line 3 (NYC real pro	perty income and gain not subject to	allocation) (see instruc	ctions) 6.						
Investment income (from page 3,	Schedule B, line 26)				52,000				
Investment allocation percentage	(from page 4, Schedule D, line 2)	8.	50.	0 0	%	L			
Multiply line 7 by the investment a	allocation percentage from line 8 (see	e instructions)	9.		26,000				
Total before NOL deduction (sum	of lines 5, 6 and 9 or line 1 and line	e 9) (see instructions for lin	ne 2) 10.		1,624,800				
Deduct: NYC net operating loss d	eduction (from Form NYC-NOLD-U	BTI, line 7) (see instruction	ons) 11.						
Balance before allowance for taxp	payer's services (line 10 less line 11))	12.		1,624,800				
	rvices - do not enter more than 20% s)				10,000				
Balance before exemption (line 12	2 less line 13)		14.		1,614,800				
	er operating more than one busines		15.		5,000				
	15) (see instructions)				1,609,800				
	6 of amount on line 16)				64,392				
	the applicable credit condition from the bottom of page 2 and enter amo								
-	TAX (line 17 less line 18) (see instruct	-			64,392				

1.

2.

3.
 4.
 5.
 6.
 7.
 8.
 9.
 10.
 11.

12. 13.

14. 15.

16. 17. 18.

19.

Form NYC-202 2017

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.
20e. Credits from Form NYC-114.12 (attach form) (see instructions)	20e.
21. Net tax after credits (line 19 less sum of lines 20a through 20e)
22. Payment of estimated Unincorporated Business Tax, including preceding year and payment with extension, NYC-EXT (see instr	50,000
23. If line 21 is larger than line 22, enter balance due	
24. If line 21 is smaller than line 22, enter overpayment	
25a. Interest (see instructions)	25a. 1,000
25b.Additional charges (see instructions)	25b.
25c. Penalty for underpayment of estimated tax (attach form NYC-221)	250
26. Total of lines 25a, 25b and 25c	
27. Net overpayment (line 24 less line 26) (see instructions)	
28. Amount of line 27 to be: (a) Refunded - Direct deposit - fill out l	ine 28c OR Paper check 28a.
(b) Credited to 2018 Estimated Tax on For	m NYC-5UBTI 28b.
28c. Routing Account Account Number	ACCOUNT TYPE Checking Savings
29. Total remittance due (see instructions)	
30. NYC rent deducted on federal tax return or NYC rent from Sche	dule C, Part 1 30. 0
31. Gross receipts or sales from federal return	

Business Tax Credit Computation

- 1. 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.)
- 2. If the amount on page 1, line 17, is \$5,400 or over, no credit is allowed. Enter "0" on line 18.

3. 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:

amount on pg. 1, line 17 X $\left(\frac{55,400 \text{ minus tax on line 17}}{\$2,000}\right) = \frac{1}{\text{your credit}}$

Prepayments of Estimated Tax Computation				
PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 22	DATE	AMOUNT		
A. Payment with declaration, Form NYC-5UBTI (1)	04-15-2017	12,500		
B. Payment with Notice of Estimated Tax Due (2)	06-15-2017	12,500		
C Payment with Notice of Estimated Tax Due (3)	09-15-2017	12,500		
D. Payment with Notice of Estimated Tax Due (4)				
E. Payment with extension, Form NYC-EXT	01-15-2018	12,500		
F. Overpayment credited from preceding year				
G. TOTAL of A, B, C, D, E, F (enter on Schedule A, line 22)		50,000		

Name	SSN		.
SC	HEDULE B Computation of Total Income		
Part	1 Items of business income, gain, loss or deduction		
1.	Net profit (or loss) from business, farming or professions as reported for federal tax purposes from federal Schedule C, C-EZ or F (Form 1040) (see instructions)	1.	117,000
2.	If entering income from more than one federal Schedule C, C-EZ or F (Form 1040), check this box. Enter the number of Schedules C, C-EZ or F attached:	2.	
3.	Gain (or loss) from sale of business personal property or business real property <i>(attach federal Schedule D or Form 4797) (see instructions)</i>	3.	1,500,000
4.	Net amount of rental or royalty income from business personal property or business real property (attach federal Schedule E) (see instructions)	4.	12,000
5.	Other business income (or loss) (attach schedule) (see instructions)	5.	1,800
	Total federal income (or loss) (combine lines 1 through 5)	6.	1,630,800
7.	Subtract net income or gain (or add net loss) from rental, sale or exchange of real property situated outside New York City, if included in line 3 or 4 above <i>(attach schedule) (see instructions)</i>	7.	-10,000
8.	Total income before New York City modifications (combine lines 6 and 7)	8.	1,620,800
Part	2 New York City modifications (see instructions for Schedule B, part 2)		
	DITIONS		
	All income taxes and Unincorporated Business Taxes	9.	15,000
10a	Relocation credits	10a.	10,000
10b	Expenses related to exempt income	10b.	
10c	Depreciation adjustments (attach Form NYC-399 and/or NYC-399Z)	10c.	
	. Real estate additions (see instructions)		15,000
	Other additions (attach schedule) (see instructions)		
	Total additions (add lines 9 through 11)	12.	40,000
SU	BTRACTIONS	-	
13.	All income tax and Unincorporated Business Tax refunds (included in part 1)	13.	7,500
14.	Wages and salaries subject to federal jobs credit (attach federal Form 5884)	14.	5,000
15.	Depreciation adjustment (attach Form NYC-399 and/or NYC-399Z)	15.	
16.	Exempt income included in part 1 (attach schedule)	16.	
17.	50% of dividends (see instructions)	17.	
18.	Real estate subtractions (see instructions)	18.	2,500
19.	Other subtractions (attach schedule) (see instructions)	19.	5,000
	Total subtractions (add lines 13 through 19)	20.	20,000
21.	NYC modifications (combine lines 12 and 20)	21.	20,000
22.	Total income (combine lines 8 and 21)	22.	1,640,800
23.	Less: Charitable contributions (not to exceed 5% of line 22) (see instructions)	23.	10,000
24.	Balance (line 22 less line 23)	24.	1,630,800
25.	Investment income - (complete lines a through g below) (see instructions)	24.	.,,
	(a) Dividends from stocks held for investment	25a.	
	 (b) Interest from investment capital (include non-exempt governmental obligations) (itemize on rider) 	25b.	
	(c) Net capital gain (loss) from sales or exchanges of securities held for investment		52,000
	(d) Income from assets included on line 3 of Schedule D		
	(e) Add lines 25a through 25d inclusive		52,000
	 (f) Deductions directly or indirectly attributable to investment income		
		<u> </u>	

26. Investment income (line 25e less line 25f) (enter on page 1, Sch. A, line 7) 26. 27. BUSINESS INCOME (line 24 less line 26) (enter here and transfer amount to pg 1, Sch. A, line 1) 27.

(g) Interest on bank accounts included in income reported on line 25d..25g.



52,000

1,578,800

Name

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.

SSN

SCHEDULE C	Comple	te this sch	edule if bus	iness is carrie	d on both i	inside and	outside	New Y	ork City	/	
Part 1 List location of e warehouse, cont	ach place o ractor, conv	f business IN erter, etc.), ar	ISIDE New York nd number of er	c City, nature of ac nployees, their wag	tivities at each ges, salaries a	n location (ma nd duties at e	anufacturing each locatio	j, sales n.	office, exe	ecutive office, public	
Complete Addres	S		Rent	Nature of A	ctivities	No. of Employ	ees Wages	s, Salarie	s, Etc.	Duties	
	STATE	ZIP									
NUMBER AND STREET											
CITY	STATE	ZIP									
NUMBER AND STREET	SIAIL	ZIF									
	STATE	ZIP									
NUMBER AND STREET	STATE	ZIP									
	1										
СІТҮ	STATE	ZIP									
Total											
				rk City, nature of a ployees, their wag					office, exe	ecutive office, public	
Complete Addres		,,	Rent	Nature of A		No. of Employ		s, Salarie	s, 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 All	ocation of In	come				_					
		S USED AS F		COLUMN A - NEV	/ YORK CITY	COLUMN B	- EVERYWHE	RE		COLUMN C	
		eal and tangible e business (see							PE	RCENTAGE IN	
•		,	1a.						NE	W YORK CITY	
			ners (rent x 8). 1b.						(COLUMN A		
			wned 1c.						DIVIDED BY		
	•		n others (rent x 8) 1d.						C	OLUMN B)	
e. Total of li	nes 1a - 1d									%	
f. Multiply C	Column C of li	ne 1e by 3.5	1f.								
		ther personal se								0/	
			ng the year 2a. 							%	
	les of mercha										
			3a.							%	
3b. Multiply C	Column C of li	ne 3a by 93						3b.		0.0000	
	ighted Factor							40		0.0000	
				r is missing, divide lin				4a.			
Weights t	of the factors p	oresent. Enter a	as percentage. Ro	ound to the nearest on			int	4b.		%	
		tion Percentag		dule A, line 2. See ins	tructions			5		100.00 %	
	-			RTS 1 AND 2 LO				YES	× NC		
				SES OF AN OFFI				X			
SCHEDULE D				Allocation ar							
		Ŧ	B	С	D		E		F	G	
DESCRIPTION OF			No. of Shares or Amount of Securities	Average Value	Liabilities Attrib to Investment C		let Average Value nn C minus colun		suer's Allocation Percentage	Value Allocated to NYC (column E x column F)	
News and Weather Broado	casting Inc		120,000	1,200,000	75	0,000	450	,000	50‰	225,000	
1. Totals (including items or	n rider)	>		1,200,000	75	0.000	450	.000		225,000	
2. Investment allocation per	centade (line	e 1G divided	by line 1E. rou			,			50%%		
3. Cash - (To treat cash as i you must includ			>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>					-/	/0		
4. Investment capital. Total			-								
								,000		TUDN	

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Form NYC-202 2017			Page 5
Name		SSN	
	are taking a Net Oper NYC-NOLD-UBTI	ating Loss Deduction th	nis year, please attach
SCHEDULE F The follow	ving information must be e	entered for this return to be o	complete. (See Instructions)
1. Nature of business or profession: _Te	elevision broadcasting		
 New York State Sales Tax ID Number: Did you file a New York City Unincorporation 2015: X YES NO If "NO," state reason: 	brated Business Tax Return for th 2016: X YES	ne following years:	
4. Enter home address:907 Fifth Aven	ue, New York, NY		Zip Code: 10021
 If business terminated during the curre (Attach a statement showing disposition) Has the Internal Revenue Service or t 	ent taxable year, state date termin on of business property.) he New York State Department o	f Taxation and Finance increased o	
(loss) reported in any tax period, or ar			
If "YES", by whom?		State period(s): Beg.:	
New York Sta	te Department of Taxation and Finance	State period(s): Beg.:	D-YY End.:
 Were you a participant in a "Safe Hart Does this taxpayer pay rent greater the 96th Street for the purpose of carryin If "YES", were all required Commerci Please enter Employer Identification Number 	nan \$200,000 for any premises i g on any trade, business, profes al Rent Tax Returns filed?	n NYC in the borough of Manhattan sion, vocation or commercial activi as used on the Commercial Rent Tax Ret	n south of ty? YES X NO YES NO
I hereby certify that this return, including any accomp			's Email Address:
I authorize the Dept. of Finance to discuss th	is return with the preparer listed belo	ow. (See instructions)YES 🛛 an	ymail@email.com
SIGN HERE: Signature of taxpayer	Title C	EO Date 03/06/2018	
PREPARER'S Preparer's USE → signature	Preparer's printed name J Appleseed	Check if self- employed v Date 02/28/2018	P 0 0 • 0 • 0 0 1
JA CPA LLC	1 West North Street, Las Vegas	s. NV 90146	Firm's Employer Identification Number
▲ Firm's name (or yours, if self-employed		▲ Zip Code	
	MAILING INS	TRUCTIONS	
The c	r of NYC DEPARTMENT OF FINAN t, you must enter your correct So lue date for the calendar year 201		dollars and drawn on a U.S. bank. surn and remittance. 8.
ALL RETURNS EXCEPT REFUND RETURNS	REMI	TTANCES	RETURNS CLAIMING REFUNDS
NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564	AT NYC.GO	TH FORM NYC-200V DV/ESERVICES OR orm NYC-200V ONLY to:	NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563

Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933



SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074 20 7 Attachment ^^

	Department of the Treasury Image: Compartment of the Treasury Internal Revenue Service (99) Image: Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.							
Name o	ne of proprietor Social security number (SSN)							
	organ Gardner 400-00-1037							
A	Principal business or profession, including product or service (see instructions) B Enter code from instructions							
Televis	ion Broadcasting							▶ 5 1 5 1 2 0
С	Business name. If no separate	e busine	ess name, leave blank				D Emplo	oyer ID number (EIN) (see instr.)
GARD	2017 UBTI-SSN TC TWO							
E	Business address (including s	uite or	room no.) 🕨 2250 We	est Sah	ara Av	renue		
	City, town or post office, state	e, and Z	ZIP code Las Vega	as, NV	89146			
F	Accounting method: (1)	√ Cash	a (2) Accrual	(3		Other (specify) 🕨		
G						2017? If "No," see instructions for li	mit on lo	sses . 🗸 Yes 🗌 No
н	If you started or acquired this	busine	ss during 2017, check	k here				
L						n(s) 1099? (see instructions)		
J		e requir	red Forms 1099? .					🗸 Yes 🗌 No
Part	I Income							
1						this income was reported to you on		
	Form W-2 and the "Statutory						1	175,000
2	Returns and allowances						2	175.000
3							3	175,000
4	-	,					4	175,000
5								175,000
6 7	, 0		0			refund (see instructions)	6	
Part		nu o . Pnses	for husiness use c	f vou	r hom		1	
8	Advertising	8			18	Office expense (see instructions)	18	1,500
9	Car and truck expenses (see				19	Pension and profit-sharing plans .	19	15,000
9	instructions).	9	5,000		20	Rent or lease (see instructions):	10	
10	Commissions and fees .	10			a	Vehicles, machinery, and equipment	20a	7,500
11	Contract labor (see instructions)	11			b	Other business property		
12	Depletion	12			21	Repairs and maintenance		
13	Depreciation and section 179				22	Supplies (not included in Part III) .	22	10,000
	expense deduction (not included in Part III) (see				23	Taxes and licenses	23	
	instructions).	13			24	Travel, meals, and entertainment:		
14	Employee benefit programs				а	Travel	24a	8,500
	(other than on line 19)	14			b	Deductible meals and		
15	Insurance (other than health)	15	2,500			entertainment (see instructions) .		
16	Interest:				25	Utilities	25	
a	Mortgage (paid to banks, etc.)	16a			26	Wages (less employment credits) .		1.500
b	Other	16b	6 500		27a	Other expenses (from line 48)		1,500
17	Legal and professional services	17	6,500		b	Reserved for future use		58,000
28 29						8 through 27a	28 29	117,000
29 30						nses elsewhere. Attach Form 8829		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
50	unless using the simplified me	-	•	these	expe	inses elsewhere. Attach Form 8629		
	Simplified method filers only	`	,	age of:	(a) voi	ur home:		
	and (b) the part of your home			0		. Use the Simplified		
	() 1 2		-	to ent	er on	line 30	30	
31	Net profit or (loss). Subtract		-					
	• If a profit, enter on both For			ONR, li	ne 13)	and on Schedule SE, line 2.		
	(If you checked the box on line				,	· · · · · · · · · · · · · · · · · · ·	31	117,000
	• If a loss, you must go to lir	ne 32.				J		<u>.</u>
32	If you have a loss, check the b	box tha	t describes your inves	stment	in this	activity (see instructions).		
	• If you checked 32a, enter t	he loss	s on both Form 1040,	line 1	2, (or	Form 1040NR, line 13) and	-	
	on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and 32a All investment is at risk.							
	trusts, enter on Form 1041, li						32b	Some investment is not at risk.
	If you checked 32b, you must attach Form 6198. Your loss may be limited.							

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C	(Form	1040	2017	
Schedule O		1040	2017	

Schedu	e C (Form 1040) 2017			Page 2
Part	Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Oth	her (attach e	explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing in If "Yes," attach explanation		Yes	🗌 No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation .	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39 . <td> 40</td> <td>_</td> <td></td>	40	_	
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4			
Part	Information on Your Vehicle. Complete this part only if you are claiming of and are not required to file Form 4562 for this business. See the instruction file Form 4562.			
43	When did you place your vehicle in service for business purposes? (month, day, year)	<u> </u>		
44	Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used	d your vehic	le for:	
а	Business b Commuting (see instructions)	c Other		
45	Was your vehicle available for personal use during off-duty hours?		🗌 Yes	No No
46	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	No No
47a	Do you have evidence to support your deduction?		🗌 Yes	No No
_b Part	If "Yes," is the evidence written?	 6 or line 3	🗌 Yes	No
r ar c				
48	Total other expenses. Enter here and on line 27a	48		1,500

UBTI-SSN Test Case Three

Begins on the next page

Taxpayer name	MAGN UBTI-SSN TC THREE
EIN	400-00-1032
Primary Form	NYC-202
Associated Form(s)	NYC-114.8 NYC-114.10 NYC-NOLD-UBTI One Federal Form 1040 Schedule C
Attachments	NYC Credit forms NYC-NOLD form
Purpose of test	Net Operating Loss Deduction using the form NYC-NOLD-UBTI
Other instructions	If you are not supporting one or more of the credit forms, you may complete this test case leaving the corresponding line(s) on Schedule A blank



Estates and Trusts using an EIN as their primary identifier must use Form NYC-202EIN

UNINCORPORATED BUSINESS TAX RETURN FOR INDIVIDUALS AND SINGLE-MEMBER LLCs

		For CALENDAR YEAR 2017	beginning	and er	nding	
	First name and initial Susan	Last name Magnolia	Name Change 🗙	TAXPAY	ER'S EMAIL ADDRESS	
	In Care Of Susan Magnolia			SMagnolia@any	/mail.com	
	Business name MAGN 2017 UBT	T TC THREE				2
	Business address (number and street 2030 Pecan Street	()	Address Change		• 0 0 • 1 0 3	3 2
	City and State Monroe, LA	Zip Code 71201	Country (if not US)	BUSINESS CODE NU FROM FEDERAL SCH	MBER 5 4 1 6	0 0
	Business Telephone Number 555-555-1212	Date business began in NYC (mm-dd-yy) Date busi 07/01/2002	iness ended in NYC (mm-dd-yy)	FROM FEDERAL SCF		
	Final return - Ceased operation	purpose of the amended return is to report al or state change, check the appropriate bo ons. Attach copy of your entire federal Form 1 unincorporated business activity deral tax benefits (see instructions)	X: NYS change 1040 and statement showing dis Engaged in a part	ially exempt unincorporate		
	SCHEDULE A Computation of Tax	BEGIN WITH SCHEDULE B ON PAGE 3.	COMPLETE ALL OTHER SC	CHEDULES. TRANSFER APP		JLE A.
۹.	Payment Amount being paid electronically	y with this return		A.	Payment Amount	
1.	Business income (from page 3, Schedule E	3, line 27)		1.	216,000	
2.	Business allocation percentage from Schedu	ule C, line 5. (If not allocati	ng, enter 100%)2	100.00	%	
	If line 2 is less than 100%, enter income or					
	Balance (line 1 less line 3)				216,000	
	Multiply line 4 by the business allocation pe				216,000	
	Amount from line 3 (NYC real property inco					
7.	Investment income (from page 3, Schedule	e B, line 26)		7.		
8.	Investment allocation percentage (from page	ge 4, Schedule D, line 2)	8	3.	%	
9.	Multiply line 7 by the investment allocation	percentage from line 8 (see	instructions)	9.	0	
10.	Total before NOL deduction (sum of lines 5	, 6 and 9 or line 1 and line	9) (see instructions for	line 2) 10.	216,000	
11.	Deduct: NYC net operating loss deduction	(from Form NYC-NOLD-UB	TI, line 7) (see instruc	ctions) 11.	20,000	
12.	Balance before allowance for taxpayer's se	ervices (line 10 less line 11).		12.	196,000	
13.	Less: allowance for taxpayer's services - de whichever is less (see instructions)				10,000	
14.	Balance before exemption (line 12 less line	9 13)		14.	186,000	
15.	Less: exemption - \$5,000 (taxpayer operatitaxpayer, see instructions)	-	-	15.	5,000	
16.	Taxable income (line 14 less line 15) (see in:				181,000	
17.	Tax before business tax credit (4% of amount	unt on line 16)		17.	7,240	
18.	Less: business tax credit (select the appli Computation schedule on the botto					
19.	UNINCORPORATED BUSINESS TAX (line	e 17 less line 18) (see instructi	ions)	19.	7,240	

Α.

THIS RETURN MUST BE SIGNED. (SEE PAGE 5 FOR SIGNATURE BOX AND MAILING INSTRUCTIONS.)

Form NYC-202 2017

Name _

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.			
20e. Credits from Form NYC-114.12 (attach form) (see instructions) 20e.			
21. Net tax after credits (line 19 less sum of lines 20a through 20e)	21.	2,240	
22. Payment of estimated Unincorporated Business Tax, including carryover credit from preceding year and payment with extension, NYC-EXT (<i>see instructions</i>)	22.	10,000	
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.	7,760	
25a. Interest (see instructions)			
25b.Additional charges (see instructions)			
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.	7,760	
28. Amount of line 27 to be: (a) Refunded - Direct deposit - fill out line 28c OR Paper check	28a.	2,760	
(b) Credited to 2018 Estimated Tax on Form NYC-5UBTI	28b.	5,000	
28c. Routing 0 2 1 0 0 2 1 Account 123456789 Account Checking X Saving			
29. Total remittance due (see instructions)	29.		
30. NYC rent deducted on federal tax return or NYC rent from Schedule C, Part 1	30.		
31. Gross receipts or sales from federal return	31.	246,200	

SSN _

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.)
- 2. If the amount on page 1, line 17, is \$5,400 or over, no credit is allowed. Enter "0" on line 18.

3. 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:

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

	credit is allowed
Pr	epayments of
	PREPAYMENTS
Α.	Payment with decla
В.	Payment with Notic
С	Payment with Notic
D.	Payment with Notic
E.	Payment with exter
F.	Overpayment credi

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)	6/15/2017	5,000					
C Payment with Notice of Estimated Tax Due (3)	9/15/2017	5,000					
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)		10,000					

	1 NYC-202 2017		Page
Name	SSN		
	· · · · · · · · · · · · · · · · · · ·		7
	1 Items of business income, gain, loss or deduction Net profit (or loss) from business, farming or professions as reported for federal tax purposes from federal Schedule C, C-EZ or F (Form 1040) (see instructions)	1.	210,000
2.	If entering income from more than one federal Schedule C, C-EZ or F (Form 1040), check this box. Enter the number of Schedules C, C-EZ or F attached:	2.	
3.	Gain (or loss) from sale of business personal property or business real property (attach federal Schedule D or Form 4797) (see instructions)	3.	
4.	Net amount of rental or royalty income from business personal property or business real property (attach federal Schedule E) (see instructions)	4.	
5.	Other business income (or loss) (attach schedule) (see instructions)	5.	
6. 7.	Total federal income (or loss) (combine lines 1 through 5) Subtract net income or gain (or add net loss) from rental, sale or exchange of real property situated outside New York City, if included in line 3 or 4 above (attach schedule) (see instructions)	6. 7.	210,000
8.	Total income before New York City modifications (combine lines 6 and 7)	8.	210,000
Part	2 New York City modifications (see instructions for Schedule B, part 2)]
AD	DITIONS		
9.	All income taxes and Unincorporated Business Taxes	9.	5,000
10a	. Relocation credits	10a.	
10b	. Expenses related to exempt income	10b.	500
10c	. Depreciation adjustments (attach Form NYC-399 and/or NYC-399Z)	10c.	
10d	. Real estate additions (see instructions)	. 10d.	
11.	Other additions (attach schedule) (see instructions)	11.	
12.	Total additions (add lines 9 through 11)	12.	9,000
su	BTRACTIONS		
13.	All income tax and Unincorporated Business Tax refunds (included in part 1)	13.	
14.	Wages and salaries subject to federal jobs credit (attach federal Form 5884)	14.	
15.	Depreciation adjustment (attach Form NYC-399 and/or NYC-399Z)	15.	
16.	Exempt income included in part 1 (attach schedule)	16.	
17.	50% of dividends (see instructions)	17.	
18.	Real estate subtractions (see instructions)	18.	
19.	Other subtractions (attach schedule) (see instructions)	19.	3,000
20.	Total subtractions (add lines 13 through 19)	20.	3,000
21.	NYC modifications (combine lines 12 and 20)	21.	6,000
22.	Total income (combine lines 8 and 21)	22.	216,000
23.	Less: Charitable contributions (not to exceed 5% of line 22) (see instructions)	23.	
24.	Balance (line 22 less line 23)	24.	216,000
25.	Investment income - (complete lines a through g below) (see instructions)		
	(a) Dividends from stocks held for investment	25a.	
	(b) Interest from investment capital (include non-exempt governmental obligations) (<i>itemize on rider</i>)	25b.	
	(c) Net capital gain (loss) from sales or exchanges of securities held for investment	25c.	

	(c) nor suprar gain (1966) nor sales of exertainges of essential set interest in the suprar suprar suprar suprar							
	(d)	25d.						
	(e)	25e.						
	(f)	25f.						
	(g)	Interest on bank accounts included in income reported on line 25d25g.						
26.	Inve	26.						
27.	BUSI	27.						



60231791

216,000

Name

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.

SSN

Audeo AND STREET AT AT AT AT AT AT AT AT AT	SCHEDULE C	Comple	te this sc	hedule if bus	siness is carrie	d on both i	inside and oເ	itside New `	York City	
	Part 1 List location of e warehouse, cont	ach place o ractor, conv	f business I erter, etc.), a	NSIDE New Yorl and number of er	k City, nature of ac mployees, their wag	tivities at each ges, salaries a	n location (manul and duties at eacl	acturing, sales location.	office, exec	utive office, public
Different PME 2P Available with the status PME 2P Available with the status PME 2P Available with the status PME 2P Total PME PME PME Total PME PME PME Total PME PME PME PME Total PME PME PME PME PME Total PME PME <td< td=""><td></td><td>S</td><td></td><td>Rent</td><td>Nature of A</td><td>ctivities</td><td>No. of Employees</td><td>Wages, Salarie</td><td>es, Etc.</td><td>Duties</td></td<>		S		Rent	Nature of A	ctivities	No. of Employees	Wages, Salarie	es, Etc.	Duties
Audeo AND STREET AT AT AT AT AT AT AT AT AT	CITY	ISTATE	IZIP							
Autors No: Sheet	NUMBER AND STREET	-								
Per view of the set o	CITY	STATE	ZIP							
	NUMBER AND STREET									
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Form N	YC-202 2017				Page 5
Name		SSN			
SCH		u are taking a Net Opera NYC-NOLD-UBTI	ating Loss D	Deduction this	s year, please attach
SCH	EDULE F The follo	owing information must be er	ntered for this	return to be co	mplete. (See Instructions)
1. Natur	e of business or profession: _	Medical consult and author of medi	cal textbooks		
 Did y 2015: If "NC 	X YES NO	rporated Business Tax Return for the 2016: X YES	e following years:		
4. Enter	home address: 299 W 12th	Street, New York, NY			Zip Code: 10014
5. If bus		rrent taxable year, state date termin	ated. (mm-dd-yy)		
(loss)	reported in any tax period, or S", by whom?	r the New York State Department of are you currently being audited?	State period(s):	/ES NO : Beg.:_01/01/2014 	End.: 12/31/2015
	X New York	State Department of Taxation and Finance	State period(s):	: Beg.: 01/01/2014	End.: 12/31/2015
Only 8. Did yc 9. Were 10. Does 96th 11. If "YE	applicable for years prior to 1/ ou calculate a depreciation deducti you a participant in a "Safe Ha this taxpayer pay rent greate Street for the purpose of carry S", were all required Comme	eral/State Change in Taxable Income I/15. For years beginning on or after on by the application of the federal Acce arbor Leasing" transaction during the r than \$200,000 for any premises in ring on any trade, business, profess rcial Rent Tax Returns filed? aber or Social Security Number which was	r 1/1/15, file an am lerated Cost Recove e period covered b n NYC in the borou sion, vocation or c s used on the Comm	ery System (ACRS) <i>(s</i> by this return? ugh of Manhattan s commercial activity?	ee instr.)? YES X NO YES X NO South of YES X NO P YES X NO YES YES NO YES YES NO YES YES NO
L boroby o	artify that this rature including any acco	CERTIFIC mpanying rider, is, to the best of my knowledge		t and complete Firm's F	mail Address:
-		this return with the preparer listed belo			Inali Address.
SIGN HERE:	Signature of taxpayer	Title Ow	vner	Date 4/14/2018	Preparer's Social Security Number or PTIN
PREPARER'S USE → ONLY		Preparer's printed name J Seed	Check if self- employed ✓	Date 4/04/2018	P, 0, 0 • 0 • 0 • 0 • 1
	Seed Accounting	2 Fifth Avenue, New York, NY		10011	Firm's Employer Identification Number
	▲ Firm's name (or yours, if self-emplo	yed) Address		▲ Zip Code	6,9 0,0,0,0,0,0,5
		MAILING INS	RUCTIONS		
	ke remittance payable to the ord To receive proper cre Th	chedule C, Schedule C-EZ or Schedu der of NYC DEPARTMENT OF FINANC edit, you must enter your correct Soc e due date for the calendar year 2017 g in 2017, file on or before the 15th da	CE. Payment must cial Security Numbe ' return is on or be	be made in U.S. dol er on your tax return fore April 17, 2018.	llars and drawn on a U.S. bank. n and remittance.

ALL RETURNS EXCEPT REFUND RETURNS

NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564 PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES OR Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933

REMITTANCES

RETURNS CLAIMING REFUNDS NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5563

BINGHAMTON, NY 13902-5563







LOWER MANHATTAN RELOCATION EMPLOYMENT **ASSISTANCE PROGRAM (LMREAP) CREDIT APPLIED TO UNINCORPORATED BUSINESS TAX**

ATTACH TO FORM NYC-202, NYC-202EIN OR NYC-204

USE FORM NYC-114.5 IF YOU ARE FILING A CLAIM FOR A REAP CREDIT. USE FORM NYC-114.6 IF YOU ARE FILING A CLAIM FOR EITHER A REAL ESTATE TAX ESCALATION CREDIT OR AN EMPLOYMENT OPPORTUNITY RELOCATION COSTS CREDIT.

	For CALENDAR YEAR 2017 or FISCAL YEAR beginning	2017 and ending
	on NYC-202, 202-EIN or NYC-204: TI-SSN TC THREE	PARTNERSHIPS, ESTATES AND TRUSTS ONLY, ENTER EMPLOYER IDENTIFICATION NUMBER
Type of Busines Check one:	SS: X COMMERCIAL INDUSTRIAL RETAIL	
	Business Tax year December 2017	
Federal Busine	ss Code: 5 4 1 6 0 0	

Form NYC-114.8 must be attached to and submitted with Unincorporated Business Tax Return (Form NYC-202 or NYC-202EIN) or Partnership Tax Return (Form NYC-204) in order to claim the LMREAP credit.

Lower Manhattan Relocation and Employment Assistance Program (LMREAP) Credit

If the credit is refundable, fill in lines 1 and 11 and skip lines 2 through 10. If the credit is non-refundable, skip line 1 and fill in lines 2 through 11.

Refundable Credit applied against Unincorporated Business Tax

1.	COMPUTATION OF REFUNDABLE CREDIT		
	Number of eligible aggregate employment shares:	<u>1.25</u> X \$3,000 1.	3,750

If you have carryover credits from preceding years, complete the carryover schedule below regardless of whether you will carry over credits to the current year. Enter in column B (the applied column) the amount applied to each carryover year until the total applied agrees with the amount on line 7. There is no non-refundable credit until the fifth taxable year after the year of the relocation.

Nonrefundable Credit applied against Unincorporated Business Tax

2. Current year's tax	2.	7,240
 Computation of current year's credit: Number of eligible aggregate employment shares: <u>1.25</u> X \$3,000 	3.	3,750
4. If line 3 is greater than line 2, enter the difference and skip lines 5 through 8. Transfer amount on line 2 to line 10	4.	
5. If line 3 is less than line 2, enter the difference. Complete carryover schedule below.	5.	3,490
6. Total carryover credits from prior taxable years (line 9f, column A below)	6.	
7. Amount of carryover credit that may be carried over to the current year. Enter lesser of line 5 or line 6	. 7.	
8. Total allowable credit for current year. Sum of the current year credit plus the applicable carryover from prior years. Add lines 3 and 7. Go to line 10.	. 8.	3,750

LMREAP carryover schedule	COLUMN A	COLUMN B	COLUMN C		
You may not carry over the 5th preceding year's credit to next year.	CARRYOVER TO CURRENT YEAR (unused credit)	Applied	CARRYOVER TO NEXT YEAR (column A minus column B)		
9a. Carryover from 5th preceding year					
9b. Carryover from 4th preceding year 9b.					
9c. Carryover from 3rd preceding year9c.					
9d. Carryover from 2nd preceding year 9d.					
9e. Carryover from 1st preceding year9e.					
9f. Total9f.					
10. Allowable nonrefundable LMREAP credit for	current year (amount from line 2 or	r line 8, whichever is less) 10.			
Credit					
			3.750		

11. Line 1 or line 10. Transfer amount to Form NYC-202 or NYC-202EIN, Sch. A, line 20c or Form NYC-204, Sch. A, line 22c; .11. 61211791

NYC - 114.8 2017



CLAIM FOR BIOTECHNOLOGY CREDIT ATTACH TO FORM NYC-202, NYC-202EIN OR NYC-204.

YOU MUST ATTACH YOUR CERTIFICATE OF TAX CREDIT TO THIS FORM.

NO CREDIT WILL BE ALLOWED WITHOUT THE CERTIFICATE.

2017 and ending For CALENDAR YEAR 2017 or FISCAL YEAR beginning Print or Type PARTNERSHIPS, ESTATES AND TRUSTS ONLY, Name as shown on NYC-202, NYC-202EIN or NYC-204: ENTER EMPLOYER IDENTIFICATION NUMBER MAGN 2017 UBTI-SSN TC THREE SOCIAL SECURITY NUMBER 0 0 2 4 0 0 0 3 Unincorporated Business tax year 2017 FEDERAL BUSINESS CODE December for which claim is made. Date ended: MONTH YEAR 5 1 6 0 4 0

	COMPUTATION OF CREDIT		
	Available Credit1	1,250	
2.	Enter your Unincorporated Business Tax from Form NYC-202 or NYC-202EIN, Schedule A, line 19 or Form NYC-204, Schedule A, line 212	7,240	
3.	Tax Credits claimed before Biotechnology Credit	3,750	
4.	Subtract line 3 from line 2	3,490	
5.	Enter the lesser of line 1 and line 4 (not less than zero)5	1,250	
6.	Amount of unused credit to be refunded or credited (line 1 less line 5)6.	0	
7.	Add lines 5 and 6 and transfer the total to line 20d of Schedule A of Form NYC-202 or NYC-202EIN, or line 22d of Schedule A of Form NYC-204	1,250	

INSTRUCTIONS

GENERAL INFORMATION

Section 11-503(o) of the New York City Administrative Code provides a refundable biotechnology credit for tax years beginning on or after January 1, 2010 and before January 1, 2019 to certain qualified emerging technology companies for certain costs and expenses incurred.

In order to qualify for the credit, the taxpayer must:

- 1. meet the eligibility criteria as specified in the above Administrative Code section and
- 2. must have applied for the credit and received a Certificate of Tax Credit specifying the amount of credit the taxpayer is entitled to claim.

The Certificate of Tax Credit covering expenses incurred in calendar year 2017 will indicate the credit available for the tax year that includes December 31, 2017.

Example: Taxpayer A files on a fiscal year basis with a tax year beginning on April 1, 2017 and ending March 31, 2018. A Certificate of Tax Credit issued on or before February 16, 2018 will indicate the credit that may be claimed on the return covering the tax year ending March 31, 2018.

SPECIFIC LINE INSTRUCTIONS

Line 1

Enter the amount of the credit to which the taxpayer is entitled to claim as indicated on the Certificate of Tax Credit on Line 1 of this form.

Line 3

Enter the total amount of credits claimed on lines 20a, b, c and e of Form NYC-202 or NYC-202EIN, or Lines 22a, b, c and e of Form NYC-204.



NET OPERATING LOSS DEDUCTION COMPUTATION

2017

FOR UNINCORPORATED BUSINESS TAX FOR INDIVIDUALS, SINGLE-MEMBER LLCs, ESTATES AND TRUSTS

Attach to Form NYC-202 or NYC-202-EIN

For CALENDAR YEAR 2017 or FISCAL YEAR beginning

2017 and ending

Print or Type 🔻 INDIVIDUALS AND LLCs - ENTER YOUR SOCIAL SECURITY NUMBER: Name as shown on NYC-202 or NYC-202-EIN: 0 2 4 0 0 0 1 0 3 MAGN 2017 UBTI-SSN TC THREE ESTATES AND TRUSTS - ENTER YOUR EMPLOYER IDENTIFICATION NUMBER:

	YE.	AR 1	YE/	AR 2	YE	AR 3	YE	YEAR 4		YEAR 5	
1a. Loss year ended	MM-DD-YYYY 12-31-2014		MM-DD-YYYY 12-31-2016		MM-DD-YYYY		MM-DD-YYYY		MM-DD-YYYY		
1b. Allocated NYC net operating loss incurred		20,000		10,000							
 Amount of Line 1b previously absorbed by year ended 	MM-DD-YYYY: 12-31-2015	AMOUNT: 10,000	MM-DD-YYYY:	AMOUNT:	MM-DD-YYYY:	AMOUNT:	MM-DD-YYYY:	AMOUNT:	MM-DD-YYYY:	AMOUNT:	
 Add line 2 plus any additional year(s) (Attach schedules) 		10,000		c							
4. Subtract Line 3 from Line 1k)	10,000		10,000)				_		
 Enter the amount from Page 1, Schedule A, Line 10 (See instructions) 	-	216,000		206,000)						
 Enter the lesser of Line 4 or Line 5 		10,000		10,000							

NYC-NOLD-UBTI - 2017

SCHEDULE C (Form 1040)

Department of the Treasury

Profit or Loss From Business (Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information. ► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

20 7 Attachment Sequence No. 09

OMB No. 1545-0074

Internal	Revenue Service (99) Atta	ch to F	orm 1040, 1040NR, o	r 1041	; partı	nerships generally must file Form	1065.	Sequence No. 09
	of proprietor Magnolia						Social sec	urity number (SSN) 400-00-1032
A Medica	Principal business or professional Consulting	on, inc	luding product or servi	ce (see	e instru	uctions)		ode from instructions → 5 4 1 6 0 0
C MAGN	Business name. If no separate UBTI-SSN TC THREE	e busin	ess name, leave blank	•		AS (D Employe	er ID number (EIN) (see instr.)
E	Business address (including s	uite or	room no.) 🕨 2030 Pe	can Stre	eet			<u> </u>
	City, town or post office, state	e, and	ZIP code Monroe,	LA 71	201			
F	Accounting method: (1)					Other (specify)		
G						2017? If "No," see instructions for li	mit on loss	es . 🗸 Yes 🗌 No
н	If you started or acquired this							
I						(s) 1099? (see instructions)		
J Par	If "Yes," did you or will you fil Income	e requi	red Forms 1099? .			.7		🗸 Yes 🗌 No
			tana fay line di an di aha	a . 4	la 16			
1	Form W-2 and the "Statutory					this income was reported to you on	1	181,200
2	Returns and allowances						2	
3	Subtract line 2 from line 1						3	181,300
4							4	
5							5	181,300
6	-					efund (see instructions)		
7	-		-			<u></u>	7	181,300
Part	II Expenses. Enter exp	enses	for business use o	of your	hom	e only on line 30.		
8	Advertising	8			18	Office expense (see instructions)	18	2,500
9	Car and truck expenses (see				19	Pension and profit-sharing plans .	19	
	instructions)	9			20	Rent or lease (see instructions):		
10	Commissions and fees .	10	5,000		а	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11			b	Other business property	20b	1,000
12	Depletion	12			21	Repairs and maintenance		
13	Depreciation and section 179 expense deduction (not				22	Supplies (not included in Part III) .		1 500
	included in Part III) (see instructions).	13			23 24	Taxes and licenses	23	1,500
14	Employee benefit programs				а	Travel	24a	
	(other than on line 19)	14			b	Deductible meals and		
15	Insurance (other than health)	15	4,000			entertainment (see instructions) .		
16	Interest:				25	Utilities	25	
а	Mortgage (paid to banks, etc.)	16a			26	Wages (less employment credits) .		2 000
b	Other	16b	3 000		27a	Other expenses (from line 48)		3,000
17	Legal and professional services	17	3,000		b	Reserved for future use		20,000
28						3 through 27a ►	28	161,200
29 30	· · · · · ·					nses elsewhere. Attach Form 8829	29	101,200
50	unless using the simplified method filers on	ethod (see instructions).					
	and (b) the part of your home	-		0		. Use the Simplified		
	.,		-	to ente	er on l	 ine 30	30	
31	Net profit or (loss). Subtract		-					
	 If a profit, enter on both For 			ONR, lir	ne 13)	and on Schedule SE, line 2.		
	(If you checked the box on line						31	161,200
	• If a loss, you must go to lin	ne 32.				J		
32	If you have a loss, check the	oox tha	at describes your inves	tment i	in this	activity (see instructions).		
	 If you checked 32a, enter on Schedule SE, line 2. (If you trusts, enter on Form 1041, li If you checked 32b, you make the second s	ou cheo ne 3.	cked the box on line 1,	see the	e line (31 instructions). Estates and	32a 🗌 32b 🗌	All investment is at risk. Some investment is not at risk.

Schedule C	(Form	1040) 2017	
Schedule O		1040/2017	

Schedu	e C (Form 1040) 2017			Page 2
Part	II Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other	(attach e	explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inve If "Yes," attach explanation		. 🏾 Yes	🗌 No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	. 35		
36	Purchases less cost of items withdrawn for personal use	. 36		
37	Cost of labor. Do not include any amounts paid to yourself	. 37	-	
38	Materials and supplies	. 38		
39	Other costs.	. 39	<u> </u>	
40	Add lines 35 through 39 . <td>. 40</td> <td></td> <td></td>	. 40		
41	Inventory at end of year	. 41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4			
Part	Information on Your Vehicle. Complete this part only if you are claiming car and are not required to file Form 4562 for this business. See the instructions for file Form 4562.			
43	When did you place your vehicle in service for business purposes? (month, day, year) /	/		
44	Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used yo	our vehic	e for:	
а	Business b Commuting (see instructions)	c Other		
45	Was your vehicle available for personal use during off-duty hours?		🗌 Yes	No No
46	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	No No
47a	Do you have evidence to support your deduction?		🗌 Yes	No No
₀ Part	If "Yes," is the evidence written?	 r line 3	🗌 Yes	No No
Misc	Ilaneous other expenses			3,000
40	Total attack evenence. Exter bare and an line 07a			3,000
48	Total other expenses. Enter here and on line 27a	. 48	1	2,000

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074 20 7 Attachment

► Go to www.irs.gov/ScheduleC for instructions and the latest information.

	Department of the Treasury Model of the Service (99) Internal Revenue Service (99) Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.							
	f proprietor		,	,				security number (SSN)
	Magnolia							400-00-1032
A Writer	Principal business or profession Medical textbooks #2	on, incl	uding product or service	·	nstru	ictions)	B Enter	r code from instructions ▶ 7 1 1 5 1 0
C Magn	Business name. If no separate	busin		Г			D Empl	oyer ID number (EIN) (see instr.)
E	Business address (including s	uite or	room no.) > 2030 Pecan	Street	t			
	City, town or post office, state							
F	Accounting method: (1)	Casl	h (2) Accrual	(3)		Other (specify) 🕨		
G				ss dur		2017? If "No," see instructions for lir		
н	If you started or acquired this	busine	ess during 2017, check he	re .				▶ 🗌
I	Did you make any payments i	n 2017	that would require you to	file F	orm	(s) 1099? (see instructions)		
J		e requi	red Forms 1099?					🗸 Yes 🗌 No
Part								
1	Gross receipts or sales. See in Form W-2 and the "Statutory					this income was reported to you on	1	65,000
2	Returns and allowances						2	
3	Subtract line 2 from line 1	•••		• •	•		3	65,000
4	Cost of goods sold (from line	42)			•		4	
5	e (,						65,000
6	•					efund (see instructions)	6	
7	Gross income. Add lines 5 a	nd 6 .				<u></u> ▶	7	65,000
Part								
8	Advertising	8		18	8	Office expense (see instructions)	18	
9	Car and truck expenses (see			19	9	Pension and profit-sharing plans .	19	
	instructions)	9		20	0	Rent or lease (see instructions):		1 200
10	Commissions and fees .	10			a	Vehicles, machinery, and equipment	20a	1,200 500
11	Contract labor (see instructions)	11		_	b	Other business property	20b	1,500
12 13	Depletion	12		2		Repairs and maintenance	21	1,500
10	expense deduction (not			2		Supplies (not included in Part III) . Taxes and licenses	22 23	1,800
	included in Part III) (see	13		2		Travel, meals, and entertainment:	23	1,000
14	instructions)	10		<u> </u>	a		24a	
14	(other than on line 19).	14			b	Deductible meals and	2.14	
15	Insurance (other than health)	15			-	entertainment (see instructions) .	24b	
16	Interest:			2	5	Utilities	25	1,200
а	Mortgage (paid to banks, etc.)	16a		2	6	Wages (less employment credits) .	26	
b	Other	16b		2	7a	Other expenses (from line 48)	27a	
17	Legal and professional services	17			b	Reserved for future use	27b	
28	Total expenses before expen	ses fo	r business use of home. A	dd lin	es 8	through 27a	28	16,200
29	Tentative profit or (loss). Subtr	ract lin	e 28 from line 7		•		29	48,800
30	•		•	ese ex	xper	nses elsewhere. Attach Form 8829		
	unless using the simplified me Simplified method filers only	•	,	of: (a)	VOU	r homo:		
				01. (a)	you	. Use the Simplified		
	and (b) the part of your home Method Worksheet in the inst			ontor (on li	Ose the Simplified ne 30	30	
31	Net profit or (loss). Subtract		0	CILCI	01111		00	
	 If a profit, enter on both Form 			l, line	13) a	and on Schedule SE, line 2.		
	(If you checked the box on line		, ,		,	·	31	48,800
	• If a loss, you must go to lin	ie 32.				J		
32	If you have a loss, check the b	oox tha	at describes your investme	ent in f	this	activity (see instructions).		
	• If you checked 32a, enter t	he los	s on both Form 1040, lin	e 12, ((or F	Form 1040NR, line 13) and		
	on Schedule SE, line 2. (If yo		cked the box on line 1, see	e the li	ine 3	31 instructions). Estates and	32a	
	trusts, enter on Form 1041, li						32b	at risk.
	 If you checked 32b, you mu 	ist atta	ach Form 6198. Your loss	may b	nil ea	mitea.		

Schedule C (Form	1040	2017	
Schedule O		1040	2017	

Schedu	le C (Form 1040) 2017			Page 2
Part	III Cost of Goods Sold (see instructions)			
33	Method(s) used to			
00		Other (attach e	explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closi If "Yes," attach explanation	ing inventory?	. 🗌 Yes	🗌 No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	<u>38</u>		
39	Other costs	39	-	
40	Add lines 35 through 39	40		
41	Add lines 35 through 39	<u>41</u>		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
Part	Information on Your Vehicle. Complete this part only if you are claimin and are not required to file Form 4562 for this business. See the instruct file Form 4562.			
43	When did you place your vehicle in service for business purposes? (month, day, year)	/ /		
44	Of the total number of miles you drove your vehicle during 2017, enter the number of miles you			
а	Business b Commuting (see instructions)	c Other		
45	Was your vehicle available for personal use during off-duty hours?		Yes	No
46	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	No
47a	Do you have evidence to support your deduction?		🗌 Yes	No No
b Part	If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8		🗌 Yes	No
Fait	Viner Expenses. List below business expenses not included on lines of		0.	
48	Total other expenses. Enter here and on line 27a	48		

UBTI-SSN Test Case Four

Begins on the next page

Taxpayer name	HEAT UBTI-SSN TC FOUR
EIN	400-00-1035
Primary Form	NYC-202
Associated Form(s)	NYC-114.5 NYC-114.6 NYC-399Z One Federal Form 1040 Schedule C
Attachments	NYC Credit forms NYC Depreciation adjustment form
Purpose of test	Depreciation adjustment Allocates income both within and outside of NYC
Other instructions	If you are not supporting one or more of the credit forms, you may complete this test case leaving the corresponding line(s) on Schedule A blank



Estates and Trusts using an EIN as their primary identifier must use Form NYC-202EIN

UNINCORPORATED BUSINESS TAX RETURN FOR INDIVIDUALS AND SINGLE-MEMBER LLCs

			For CALENDAR YEAR	2017 beginning		_ and ending		
		First name and initial	Last name Heather	Name Change 🗙		TAXPAYER'S EMAIL ADD	RESS	
		In Care Of	rioanioi		LHeather	@anymail.com		
		Business name				SOCIAL SECURITY NU	JMBER	
		Business name HEAT 2017 UB			4 0	0 0 0 -	1 0 3	6
		Business address (number and str 2525 Juniper St		Address Change				
		City and State Paul, ID	Zip Code 83347	Country (if not US)	BUSINESS C	ODE NUMBER RAL SCHEDULE C: 1	1 1 4	0 0
		Business Telephone Number 555-555-1212	Date business began in NYC (mm-dd-yy) Da 1/1/2010	te business ended in NYC (mm-dd-yy)				
			the purpose of the amended return is to deral or state change, check the appropri		Date of Final Determination	11.01.20	16	
			ations. Attach copy of your entire federal I					
		ð ö	<pre>pt unincorporated business activity l federal tax benefits (see instructions)</pre>		•	ncorporated business activity ndition code, if applicable (see	instructions)	
							,	
	SCHEDULE A	Computation of Tax	BEGIN WITH SCHEDULE B ON PA	GE 3. COMPLETE ALL OTHER SC	HEDULES. TRAN	ISFER APPLICABLE AMOUNTS		LE A.
۸.	Payment Am	nount being paid electronica	ally with this return		A.			
1.	Business income	(from page 3, Schedule	B, line 27)				157,400	
2.	Business allocation	on percentage from Sche	dule C, line 5. (If not allo	cating, enter 100%)2	32.	69%		
3.	If line 2 is less that	an 100%, enter income	or loss on NYC real prope	erty (see instructions)	3.			
4.	Balance (line 1 le	ess line 3)			4.		157,400	
5.	Multiply line 4 by	the business allocation	percentage on line 2		5.		50,415	
6.	Amount from line	3 (NYC real property in	come and gain not subjec	t to allocation) (see instruct	uctions) 6.			
7.	Investment incom	ne (from page 3, Schedu	ıle B, line 26)					
8.	Investment alloca	ation percentage (from p	age 4, Schedule D, line 2) 8	.	%		
9.	Multiply line 7 by	the investment allocatio	n percentage from line 8	(see instructions)	9.		0	
10.	Total before NOL	deduction (sum of lines	5, 6 and 9 or line 1 and	line 9) (see instructions for	line 2) 10.		51,459	
11.	Deduct: NYC net	operating loss deductio	n (from Form NYC-NOLD	-UBTI, line 7) (see instruc	ctions) 11.			
12.	Balance before a	llowance for taxpayer's	services (line 10 less line	11)	12.		51,459	
13.			do not enter more than 20				10,000	
14.	Balance before e	xemption (line 12 less li	ne 13)		14.		41,459	
15.			ating more than one busin		15.		5,000	
16.	Taxable income (line 14 less line 15) (see	instructions)		16.		36,459	
			ount on line 16)				1,458	
18.	Less: business	tax credit (select the app	plicable credit condition fro	om the Business Tax C	redit			
	Computat	tion schedule on the bot	tom of page 2 and enter a	mount) (see instructions) .	18.			
19.	UNINCORPORAT	TED BUSINESS TAX (lir	ne 17 less line 18) <i>(see ins</i>	tructions)	19.		1,458	

Form NYC-202 2017

Name _

20a. Credits from Form NYC-114.5 (attach form) (see instructions)		
20b. Credits from Form NYC-114.6 (attach form) (see instructions)		
20c. Credits from Form NYC-114.8 (attach form) (see instructions) 20c.		
20d. Credits from Form NYC-114.10 (attach form) (see instructions) 20d.	_	
20e. Credits from Form NYC-114.12 (attach form) (see instructions) 20e.		
21. Net tax after credits (line 19 less sum of lines 20a through 20e) 24	1. 0	
 Payment of estimated Unincorporated Business Tax, including carryover credit from preceding year and payment with extension, NYC-EXT (see instructions)	2	
23. If line 21 is larger than line 22, enter balance due23	3.	
24. If line 21 is smaller than line 22, enter overpayment	4. 30,000	
25a. Interest (see instructions)	_	
25b.Additional charges (see instructions)		
25c. Penalty for underpayment of estimated tax (attach form NYC-221) 25c.		
26. Total of lines 25a, 25b and 25c	3.	
27. Net overpayment (line 24 less line 26) (see instructions)	7. 30,000	
28. Amount of line 27 to be: (a) Refunded - Direct deposit - fill out line 28c OR Paper check 28a	a. 15,000	
(b) Credited to 2018 Estimated Tax on Form NYC-5UBTI 28k	b. 15,000	
28c. Routing Account Number Account Number Checking Savings		
29. Total remittance due (see instructions)	9. 0	
30. NYC rent deducted on federal tax return or NYC rent from Schedule C, Part 1	D . 12,000	
31. Gross receipts or sales from federal return	1. 260,000	

SSN _

Business Tax Credit Computation

- 1. 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.)
- 2. If the amount on page 1, line 17, is \$5,400 or over, no credit is allowed. Enter "0" on line 18.

3. 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:

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

-

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)	04-15-2017	10,000						
C Payment with Notice of Estimated Tax Due (3)	06-15-2017	10,000						
D. Payment with Notice of Estimated Tax Due (4)	09-15-2017	10,000						
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)		30,000						

Name	SSN			
sc	HEDULE B Computation of Total Income			
Part	1 Items of business income, gain, loss or deduction			
1.	Net profit (or loss) from business, farming or professions as reported for federal tax purposes from federal Schedule C, C-EZ or F (Form 1040) <i>(see instructions)</i>	1.		201,500
2.	If entering income from more than one federal Schedule C, C-EZ or F (Form 1040), check this box. Enter the number of Schedules C, C-EZ or F attached:	2.	×	
3.	Gain (or loss) from sale of business personal property or business real property <i>(attach federal Schedule D or Form 4797) (see instructions)</i>	3.		
4.	Net amount of rental or royalty income from business personal property or business real property (attach federal Schedule E) (see instructions)	4.		
5.	Other business income (or loss) (attach schedule) (see instructions)	5.		
6.	Total federal income (or loss) (combine lines 1 through 5)	6.		201,501
7.	Subtract net income or gain (or add net loss) from rental, sale or exchange of real property situated outside New York City, if included in line 3 or 4 above <i>(attach schedule) (see instructions)</i>	7.		
8.	Total income before New York City modifications (combine lines 6 and 7)	8.		201,501
Part	2 New York City modifications (see instructions for Schedule B, part 2)			
AD	DITIONS			
9.	All income taxes and Unincorporated Business Taxes	9.		
10a	Relocation credits	10a.		1,900
10b	Expenses related to exempt income	10b.		
10c	Depreciation adjustments (attach Form NYC-399 and/or NYC-399Z)	10c.		9,000
10d	. Real estate additions (see instructions)	. 10d.		
11.	Other additions (attach schedule) (see instructions)	11.		
12.	Total additions (add lines 9 through 11)	12.		10,900
su	BTRACTIONS			
13.	All income tax and Unincorporated Business Tax refunds (included in part 1)	13.		
14.	Wages and salaries subject to federal jobs credit (attach federal Form 5884)	14.		
15.	Depreciation adjustment (attach Form NYC-399 and/or NYC-399Z)	15.		5,000
16.	Exempt income included in part 1 (attach schedule)	16.		
17.	50% of dividends (see instructions)	17.		
18.	Real estate subtractions (see instructions)	18.		
19.	Other subtractions (attach schedule) (see instructions)	19.		50,001
20.	Total subtractions (add lines 13 through 19)	20.		55,001
21.	NYC modifications (combine lines 12 and 20)	21.		-44,101
22.	Total income (combine lines 8 and 21)	22.		157,400
23.	Less: Charitable contributions (not to exceed 5% of line 22) <i>(see instructions)</i>	23.		
24.	Balance (line 22 less line 23)	24.		157,400
25.	Investment income - (complete lines a through g below) (see instructions)			- ,
	(a) Dividends from stocks held for investment	25a.		
	 (b) Interest from investment capital (include non-exempt governmental obligations) (<i>itemize on rider</i>) 	25b.		
	(c) Net capital gain (loss) from sales or exchanges of securities held for investment			
	(d) Income from assets included on line 3 of Schedule D			
	(f) Deductions directly or indirectly attributable to investment income	∠วเ.	1	

26. Investment income (line 25e less line 25f) (enter on page 1, Sch. A, line 7) 26. 27. BUSINESS INCOME (line 24 less line 26) (enter here and transfer amount to pg 1, Sch. A, line 1) 27.

(g) Interest on bank accounts included in income reported on line 25d..25g.



60231791

157,400

Form NYC-202 2017

Name

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.

SSN

SCHEDULE C	Comple	te this scl	hedule if bus	siness is carrie	d on bo	th insid	e and ou	tside N	ew York Cit	y
				k City, nature of ac mployees, their wag						ecutive office, public
Complete Addre			Rent	Nature of A	-		f Employees		Salaries, Etc.	Duties
NUMBER AND STREET 65 Central Park West										., .
CITY	STATE NY	ZIP 10023	12,000	Office			1		25,000	Various
New York NUMBER AND STREET		10023								
CITY	STATE	ZIP								
NUMBER AND STREET										
CITY	STATE	ZIP								
NUMBER AND STREET										
CITY	STATE	ZIP								
Total			12,000				1		25.000	
	ach place of	husiness OI	,	k City nature of a	tivities at	each locat	-	acturing	25,000 sales office, ex	cecutive office, public
Part 2 warehouse, con	tractor, conve	erter, etc.), a	nd number of en	nployees, their wag	es, salarie	es and duti	es at each	location.	Sales office, er	
	SS		Rent	Nature of A	ctivities	No. of	f Employees	Wages,	Salaries, Etc.	Duties
2525 Juniper Street	STATE		24,000	Greenhouse			3		65,000	Various
Paul NUMBER AND STREET	ETA TE	83347								
	07175	130								
CITY	STATE	ZIP								
CITY	STATE	ZIP								
NUMBER AND STREET										
CITY	STATE	ZIP								
Total			24,000				3		65,000	
Part 3 Formula Basis A	llocation of In	come		л						
	ION OF ITEM			COLUMN A - NEV	/ YORK CIT	Y COL	UMN B - EVE	ERYWHER	E	COLUMN C
•	e value of the re al property of th	•							PE	RCENTAGE IN
•	,	,	1a.							W YORK CITY
			hers (rent x 8). 1b.		,000		288	3,000		(COLUMN A
			wned 1c.		,000			5,000		DIVIDED BY
	•		om others (rent x 8) 1d.		,		0.0	,		COLUMN B)
e. Total of	U .			114,000 663,000			17.1946 %			
			1f.		,000		000	,000		60.1810
2a. Wages	salaries and o									
compe	•		ing the year 2a.							22.7778 %
			2b.							97.2222
	ales of mercha for services du		3a.							33.4615 _%
				·					3b.	3,111.9231
	eighted Factor									0.000.0000
									4a.	3,269.3263
				or is missing, divide lin ound to the nearest on			tage point		4b	32.69 %
	isiness Alloca						age pennin			
	0		10	dule A, line 2. See ins						32.69 %
				RTS 1 AND 2 LO				-	(ES 🗙 N	0
				ISES OF AN OFFI				YES	× NO	
SCHEDULE D	Invest	ment Ca		Allocation ar			-	-	F	•
A DESCRIPTION OF	INVESTMEN	т	B No. of Shares or	C Average	Liabilities /	A ttributable	Net Ave	= erage Value	Issuer's Allocation	G Value Allocated to NYC
LIST EACH STOCK AND SECURIT	Y (USE RIDER I	F NECESSARY	Amount of Securities	Value	to Investm	ent Capital	(column C m	ninus column	D) Percentage	(column E x column F)
									%	,
1. Totals (including items of	on rider)		-							
2. Investment allocation pe	rcentage (lin	e 1G divided	by line 1E, rou	ind to the nearest	one hund	Iredth of a	a percenta	ge point) %	
3. Cash - (To treat cash as you must inclu			· · · · · · · · · · · · · · · · · · ·					-		
4. Investment capital. Tota						~				
								1040		ETURN

Form N	YC-202 2017								Page 5
Name						SSN			
SCH	IEDULE E		re taking a Net YC-NOLD-UBTI	Operatir	ng Loss D	eductio	on this ye	ar, please a	ttach
	EDULE F		ng information mu		ed for this	return to	be comple	ete. (See Instru	ctions)
1. Natur	e of business or pr	rofession: Flor	al plants and lecturer c	on plant life					
2. New	York State Sales Ta	ax ID Number:	1 2 3 4 5 6 7	'					
 Did y 2015: If "NC 	ou file a New York : X YES)," state reason:	City Unincorpora] NO	ated Business Tax Retu 2016: X	urn for the fol	lowing years:] NO				
4. Enter	home address: _6	35 Central Park	West, NewYork, NY					Zip Code: 1002	23
5. If bus	iness terminated d	luring the curren	t taxable year, state da of business property.)	te terminated	l. (mm-dd-yy)				
6. Has t (loss)	he Internal Revenu	ue Service or the	New York State Depa you currently being aud	dited?		'ES	NO		
		New York State	Department of Taxation and Fi		State period(s):			End.:	
Only 8. Did yc 9. Were 10. Does 96th 11. If "YE	applicable for year ou calculate a depreci- you a participant in this taxpayer pay Street for the purp S", were all requir	s prior to 1/1/15 iation deduction by in a "Safe Harbo rent greater tha lose of carrying red Commercial	State Change in Taxabl For years beginning o the application of the fea r Leasing" transaction of n \$200,000 for any pro on any trade, business Rent Tax Returns filed	on or after 1/1 deral Accelerat during the pe emises in NY s, profession, d?	/15, file an am ed Cost Recove riod covered b 'C in the borou vocation or co	ry System (/ by this retur ugh of Mar ommercial	ACRS) <i>(see ins</i> m? hhattan south activity?	tr.)? X YES YES of YES	 NO NO X NO X NO NO
Please	e enter Employer Iden	tification Number	or Social Security Number	which was use	ed on the Comme	ercial Rent T	ax Return:		
			CE	RTIFICAT	ΙΟΝ				
			ying rider, is, to the best of my return with the preparer I						
SIGN HERE:	Signature of taxpayer	r		Title Preside	ent	Date		arer's Social Security Nu	
PREPARER'S USE → ONLY	Preparer's signature		Preparer's printed name Jerry Fore	st	Check if self- employed ✓	Date			· · · · · ·
	Forest Accountin	ig Services 1	5 E 65th St, New York	k, NY	1	0065		n's Employer Identifica	
	▲ Firm's name (or you	urs, if self-employed)	▲ Address			▲ Zip Code			
			MAILI	NG INSTRU	CTIONS				
	e remittance payat To receiv	ble to the order o ve proper credit, The due	dule C, Schedule C-EZ o f NYC DEPARTMENT O you must enter your co e date for the calendar 2017, file on or before ti	F FINANCE. I prrect Social S year 2017 ret	Payment must Security Numbe urn is on or be	be made in er on your f fore April 1	U.S. dollars a tax return and 7, 2018.	and drawn on a U.S remittance.	

ALL RETURNS EXCEPT REFUND RETURNS

NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564 REMITTANCES PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES OR Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933 **RETURNS CLAIMING REFUNDS** NYC DEPARTMENT OF FINANCE

UNINCORPORATED BUSINESS TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563



Department of Finance	REAP CREDIT APPLI UNINCORPORATED I		2017
	ATTACH TO FORM NYC-202, NYC-20	2EIN OR NYC-204	
For CALENDAR YEA	R 2017 or FISCAL YEAR beginning	2017 and ending	
For CALENDAR YEA Print or Type Name as shown on NYC-202, NYC-202EIN or NY HEAT 2017 UBTI-SSN TC FC Type of Business: Check one: Unincorporated Business Tax year		PARTNERSHIPS, ESTATES A ENTER EMPLOYER IDENTIF	,
Type of Business: X COMMERCIAL	INDUSTRIAL RETAIL		
Unincorporated Business Tax year for which claim is made: ended: MONTH:	December _{YEAR:} 2017	SOCIAL SECURITY	NUMBER
Principal Business Activity: Floral plants and lecturer on pla	ant life		1 0 3 6

Form NYC-114.5 must be attached to and submitted with Unincorporated Business Tax Return (Form NYC-202 or NYC-202EIN) or Partnership Tax Return (Form NYC-204) in order to claim the REAP credit.

Relocation and Employment Assistance Program (REAP) Credit

If you have carryover credits from preceding years, complete the carryover schedule below regardless of whether you will carry over credits to the current year. Enter in column B (the applied column) the amount applied to each carryover year until the total applied agrees with the amount on line 6.

Nonrefundable Credit applied against Unincorporated Business Tax

1. Current year's tax (amount from NYC-202 or NYC-202EIN, Schedule A, line 19 or NYC-204,			
Schedule A, line 21)	1.	0	
 Computation of current year's credit: (number of eligible aggregate employment shares:X the applicable amount (see instructions)). 	2.	1,250	
3. If line 2 is greater than line 1, enter the difference and skip lines 4 through 7. Transfer amount on line 1 to line 9 (see instructions)		1,250	
4. If line 2 is less than line 1, enter the difference. Complete carryover schedule below.	4.		
5. Total carryover credits from prior taxable years (line 8f, column A below)	5.		
6. Amount of carryover credit that may be carried over to the current year.			
Enter lesser of line 4 or line 5	6.		
7. Total allowable credit for current year. Sum of the current year credit plus the applicable carryover from prior years. Add lines 2 and 6. Go to line 9.	7.		

REAP carryover schedule	COLUMN A	COLUN	IN B	COLUMN C	
You may not carry over the 5th preceding year's credit to next year.	CARRYOVER TO CURRENT YEAD	R APPLI	IED	CARRYOVER TO NEXT YEA (column A minus column B)	
8a. Carryover from 5th preceding year 8a.					
8b. Carryover from 4th preceding year 8b.					
8c. Carryover from 3rd preceding year 8c.					
8d. Carryover from 2nd preceding year. 8d.					
8e. Carryover from 1st preceding year 8e.					
8f. Total					
9. Allowable nonrefundable REAP credit for	current year (amount from li	ne 1 or line 7, whicheve	er is less) 9.		
Refundable Credit applied against Unincorpo	prated Business Tax				
10. COMPUTATION OF REFUNDABLE CRE	DIT 1.25		Г	0.750	
Number of eligible aggregate employment	shares:	X \$3,000	10.	3,750	
TOTAL of Nonrefundable and Refundable Cro	edits				
11. Line 9 plus line 10. Transfer amount to Form NYC-204, Sch. A, line 22a				3,750	
61011791				NYC - 114	4.5 2017



CLAIM FOR CREDIT APPLIED TO Unincorporated business tax



ATTACH TO FORM NYC-202, NYC-202EIN OR NYC-204

Use this form to claim:

- A. the Real Estate Tax Escalation Credit
- B. the Employment Opportunity Relocation Costs Credit
- C. the Industrial Business Zone Credit.

USE FORM NYC-114.5 IF YOU ARE FILING A CLAIM FOR EITHER A SALES AND COM-PENSATING USE TAX CREDIT OR A RELO-CATION AND EMPLOYMENT ASSISTANCE PROGRAM (REAP) CREDIT.

Print or Type V	NDAR YEAR 2017 or FISCAL YEAR beginning	2017 and ending
Name as shown on Form NYC-202, NYC-202EIN or HEAT 2017 UBT-SSN TC FOUR	NYC-204: Former address ▼ 2525 Juniper Street, Paul, ID 83347	PARTNERSHIPS, ESTATES AND TRUSTS ONLY, ENTER EMPLOYER IDENTIFICATION NUMBER
Date moved into New York City: 12/10/2014 mm/dd/		
Inception date of lease:	yyy	
UNINCORPORATED BUSINESS TAX YEAR FO	OR WHICH CLAIM IS MADE. YEAR ENDED:	:
		FILED: (🖍 🗌 NYC-202 🗌 NYC-202EIN 🗌 NYC-204
PRINCIPAL BUSINESS ACTIVITY		

PART I Computation of credit

1,000	
900	
1,900	

The modifications in PART II below must be included in the New York City Unincorporated Business Tax Return (NYC-202, NYC-202EIN or NYC-204) for the tax year covered by this claim for credit. If the Unincorporated Business Tax Return has been filed without these modifications, an amended return <u>must</u> be submitted with this claim form.

PART II Modifications increasing federal gross income

4.	Real estate tax escalation excluded or deducted (line 1 above) (enter on Form NYC-202 or		
	NYC-202EIN, Schedule B, part 2, line 10a or Form NYC-204, Schedule B, line 14a) 4.	1,000	
5.	Employment opportunity relocation costs and IBZ relocation costs excluded or deducted		
	(line 2 above) (enter on Form NYC-202 or NYC-202EIN, Schedule B, part 2, line		
	10a or Form NYC-204, Schedule B, part 2, line 14a)5.	900	

INSTRUCTIONS FOR PARTS I AND II

Form NYC-114.6 must be attached to and submitted with the Unincorporated Business Tax Return (Form NYC-202 or NYC-202EIN) or Partnership Tax Return (Form NYC-204) in order to claim the credits described in Schedules A, B and C.

PART I

Enter the amounts of the credits claimed in Schedules A, B and C on the appropriate lines (lines 1 and 2) of part I. The total credit amount claimed (line 3) is to be included on Form NYC-202 or NYC-202EIN, Schedule A, line 20b, or Form NYC-204, Schedule A, line 22b, whichever is applicable.

PART II

Taxpayers claiming these credits must make certain modifications in computing unincorporated business gross income. The amounts of the various credit items claimed must be *added* to the gross income if an exclusion or deduction for the credit item was taken in computing federal taxable income. (*See Administrative Code Section 11-506(b), paragraphs (6) and (7) and Section* 11-503(n)(6).)

Enter the required modifications at lines 4 and 5 of part II, and on Form NYC-202 or NYC-202EIN, Schedule B, part 2, line 10a or on Form NYC-204, Schedule B, part 2, line 14a, whichever is applicable.

3.

4.

5.

SCHEDULE A Real estate tax escalation credit (Administrative Code Section 11-503(e))

The real estate tax escalation credit may be claimed only if the taxpayer's eligibility to receive the credit has been approved and certified by the Industrial and Commercial Incentive Board. **No** credit will be allowed unless a copy of the Certificate of Eligibility issued by the Industrial and Commercial Incentive Board is attached to Schedule A.

A. General information

1.	Number of industrial employment opportunities relocated to New York City	
	Number of commercial employment opportunities relocated to New York City	
-	TOTAL	

B. Computation of real estate tax escalation credit *(see instructions)*

1. <i>Current rent information</i> - For the period covered by this report, enter the following amounts if payment is required under lease:	COLUMN A	COLUMN B	COLUMN C
a. Basic rent paid or required to be paid to landlord for premises		a15,000	
b. Real estate tax payments attributable to premises		b. 7,500	
c. Fuel adjustment expense paid to landlord (enter in columns A and B) 1c.			
 d. Maintenance expense paid to landlord (enter in columns A and B)	2,000	2,000	
e. Other amounts paid to landlord (enter in columns A and B) 1e.	5,500	5,500	
2. <i>Initial rent information</i> - Compute amounts as if the specified rent items below were paid for same number of months as covered by this report <i>(see instructions)</i>	COLUMN A	COLUMN B	COLUMN C
a. Original basic rent (see instructions) 2a.	12,500		
 b. Original payments required for real estate taxes attributable to premises (see instructions)	6,500	_	

and II, lines 1 and 4) 7.

INSTRUCTIONS FOR SCHEDULE A

A taxpayer subject to the Unincorporated Business Tax that has relocated to leased premises in New York City from a location outside New York State and has created at least 100 industrial or commercial employment opportunities in the City is allowed a credit against the Unincorporated Business Tax for the amount of any additional lease payments actually made to the taxpayer's landlord that are based solely and directly upon increased real estate taxes imposed upon the relocation premises. To the extent this credit exceeds the taxpayer's UBT liability calculated without this credit, it shall be refunded without interest. Before a taxpayer can claim the credit, the taxpayer's eligibility must be approved and certified by the Industrial and Commercial Incentive Board. The credit can be claimed annually for the length of the lease term, or for a period not to exceed ten years from the date of relocation, whichever period is shorter.

Increase in basic rent (line 1a less line 2a)...... 3.

(enter total in columns A and C)...... 5.

(enter total in columns B and C)

TOTAL column B. Add lines 1a through 1e.

TOTAL column A. Add lines 1c through 3.

"Employment opportunity" means the creation of a full-time position (not less than 30 hours per week of gainful employment) for an industrial employee (one engaged in the manufacturing or assembling of tangible goods or the processing of raw materials) or commercial employee (one engaged in the buying, selling or otherwise providing of goods or services other than on a retail basis directly to the ultimate user or consumer) and the actual hiring of such employee for that position.

"Basic rent" means the rent provided for under a written lease for the use or occupancy of premises, excluding separately stated amounts required to be paid under the lease for such items as real estate taxes, maintenance expenses or fuel adjustments.

If more than one premises is included in the computation of the credit, attach a separate rider in the form of Schedule A for each such premises, and enter the sum of the amounts shown on such separate riders on Schedule A.

30.000

PART B, LINE 2a

2,500

29.000

Since the real estate tax escalation credit is the amount of the increased payments actually made that are solely and directly attributable to an increase or addition to the real estate taxes imposed upon the leased premises, the basic rent originally to be paid under the lease for the premises must be determined. It should be computed as an amount due for one month notwithstanding the manner in which it is expressed in the lease for the premises. The basic monthly rent as thus determined must then be multiplied by the number of months in the taxable period covered by this report so that the period covered by this report may be compared to a comparable period based upon the basic rent originally required to be paid.

PART B, LINE 2b

If, beginning with the inception of the term, the lease for the premises requires that an amount separate from the basic rent must be paid for real estate taxes attributable to the premises, you must enter on line 2b an amount to be determined by computing the amount that would be due per month, if such required payment were figured on a monthly basis and multiplying such amount by the number of months in the period covered by this report.

30.000

29,000

1,000

1.000

SCHEDULE B Employment opportunity relocation costs credit (Administrative Code Section 11-503(f))

If the taxpayer did not both relocate from outside New York State and create a minimum of ten (10) industrial or commercial employment opportunities in New York City, **do not** complete Schedule B and make **no** entry on page 1, parts I and II, lines 2 and 5 respectively.

1.	Number of industrial employment opportunities x \$500.00 relocated to New York City		0	
2.	Number of commercial employment opportunities x \$300.00 relocated to New York City	2.	900	
3.	TOTAL	3.	900	
4.	Employment opportunity relocation costs incurred by the taxpayer in the relocation of the taxp	bayer		
	from outside the State of New York into the City of New York (Section 11-503 (f)(1)(B)) ▼ a. Cost of moving furniture, files, papers and office equipment	10	3,000	
	 b. Cost of moving and installing machinery and equipment 		250	
	 c. Cost of installing telephones and other communication equipment required as a result of relocation	40. 40.	600	
	d. Cost incurred in purchasing office furniture and fixtures required as a result of relocation	4d.	1,500	
	e. Cost of renovating the premises to be occupied as a result of the relocation, allowable only to the extent that it does not exceed seventy-five cents (75¢) per square foot	4e.	1,250	
5.	TOTAL (lines 4a through 4e)		6,600	
	Enter line 3 or line 5, whichever is less. Enter on page 1, parts I and II, lines 2 and 5		900	

INSTRUCTIONS FOR SCHEDULE B

Effective August 30, 2005, taxpayers relocating to premises within an Industrial Business Zone established pursuant to section 22-626 of the Administrative Code for which a binding contract to purchase or lease was entered into by the taxpayer after June 30, 2005 MAY NOT take the relocation credit provided on this schedule for industrial employment opportunities but are entitled to a new one time credit for tax years beginning after December 30, 2005. See Administrative Code §§11-503(f) and 11-503(n) as added by Chapter 635 of the Laws of 2005 and Schedule C below.

Taxpayers subject to the Unincorporated Business Tax are allowed a credit against the tax for certain costs incurred in relocating commercial or industrial employment opportunities to New York City from an area outside the State of New York. To the extent this credit exceeds the taxpayer's UBT liability calculated without this credit, it shall be refunded without interest. In order to be eligible for this credit, a taxpayer must relocate to the City a minimum of ten such employment opportunities. The relocation costs for which the credit may be claimed are those incurred during the tax year in connection with employment opportunities relocated to the City during the tax year.

The allowable credit is based upon "employment opportunity relocation costs" incurred by the taxpayer during its taxable year, but may not exceed a maximum of:

- a) \$300 for each commercial employment opportunity; and
- b) \$500 for each industrial employment opportunity, relocated to the City from an area outside the State.

The relocation costs credit may be taken by the taxpayer in whole or in part in the year in which the employment opportunities are relocated by such taxpayer or in either of the two years succeeding such event.

For purposes of the credit, "employment opportunity relocation costs" means:

a) the costs incurred by the taxpayer in moving furniture, files, papers and office equipment into the City from a location outside the State;

- b) the costs incurred by the taxpayer in moving and installing machinery and equipment into the City from a location outside the State;
- c) the costs of installing telephones and other communication equipment required as a result of the relocation to the City from a location outside the State;
- d) the cost incurred in the purchase of office furniture and fixtures required as a result of the relocation to the City from a location outside the State; and
- e) the cost of renovation of the premises to be occupied as a result of the relocation, provided, however, that such renovation costs shall be allowable only to the extent that they do not exceed seventyfive cents per square foot of the total area utilized by the taxpayer in the occupied premises.

OTHER DEFINITIONS

- a) "Employment opportunity" means the creation of a full-time position of gainful employment for an industrial or commercial employee and the actual hiring of such employee for the position.
- "Industrial employee" means one engaged in the manufacturing or assembling of tangible goods or the processing of raw materials.
- c) "Commercial employee" means one engaged in the buying, selling or otherwise providing of goods or services other than on a retail basis.
- d) "Retail" means the selling or otherwise disposing of tangible goods directly to the ultimate user or consumer.
- e) "Full-time position" means a position of gainful employment where the number of hours worked by the employee is not less than 30 hours during any given work week.

SCHEDULE C Industrial Business Zone Credit (Administrative Code Section 11-503(n))

1. Location(s) of business operations continuously during the 24 months immediately preceding relocation

City & State	Zip Code

2. Date of relocation

3. Address of business operations in the Industrial Business Zone

	PROPERTY LOCA	ATION		
	Street Address	Cit	y & State	Zip Code
4.	Description of Business:			
5.	Number of employees working at least 35 hours per weekX	\$1,000 =		0
6.	Number of employees working at least 15 hours but less than 35 hours per week	X 1/2 =	X \$1,000 (see instr.). 6	0
7.	Total of lines 5 and 6		7	0
8.	Relocation costs incurred by the taxpayer (see instructions): a. cost of moving furniture, files, papers and office equipment		8a	
	b. cost of moving and installing machinery and equipment			
	c. cost of installing telephones and other communication equipment required as a			
	d. Cost of floor preparation		8d.	
	e. Other (description and costattach rider if needed):			
	· · · ·		8e	
	_		8e	
9.	Total (lines 8a-8e)			
10.	Lesser of line 7 and 9 or \$100,000. Enter on page 1, parts I and II lines 2 and 5.		10.	

INSTRUCTIONS FOR SCHEDULE C

For taxable years beginning on or after January 1, 2006, an eligible business that first enters into a binding contract on or after July 1, 2005 to purchase or lease eligible premises to which it relocates is allowed the industrial business zone tax ("IBZ") credit, a one-time credit to be credited against its UBT liability or refunded without interest to the extent it exceeds the taxpayer's UBT liability calculated without that credit. The amount of the credit is \$1,000 per full-time employee, provided that the amount of the credit may not exceed the lesser of the actual relocation costs or \$100,000. See Ad. Code \$ 11-503(n), as added by Chapter 635 of the Laws of 2005.

For purposes of this credit, the following definitions apply:

- 1. "eligible business" means any business subject to UBT that (1) has been conducting substantial business operations and engaging primarily in industrial and manufacturing activities at one or more locations within the City or outside New York State continuously during the 24 consecutive full months immediately preceding relocation, (2) has leased the premises from which it relocates continuously during the 24 consecutive full months immediately preceding relocation, (3) first enters into a binding contract on or after July 1, 2005 to purchase or lease eligible premises to which the business will relocate, (4) will be engaged primarily in industrial and manufacturing activities at the eligible premises, and (5) does not receive benefits under the REAP or Lower Manhattan REAP Program or through a grant program administered by the Business Relocation Assistance Corporation or through the New York City Printers Relocation Fund grant.
- "eligible premises" means premises located entirely within an industrial business zone. For any eligible business, an industrial business zone credit will not be granted with respect to more than one eligible premises.
- 3. "**industrial business zone**" means an area within New York City established pursuant to section 22-626 of the Administrative Code.
- 4. **"industrial and manufacturing activities**" means activities involving the assembly of goods to create a different article, or the processing, fabrication, or packaging of goods. Industrial and manufacturing activities shall not include waste management or utility services.

SPECIFIC LINE INSTRUCTIONS:

Line 2: "relocation" means the physical relocation of furniture, fixtures, equipment, machinery and supplies directly to an eligible premises, from one or more locations of an eli-

gible business, including at least one location at which such business conducts substantial business operations and engages primarily in industrial and manufacturing activities. For purposes of determining the **"date of relocation"**, enter the earlier of (1) the date of the completion of the relocation to the eligible premises, or (2) ninety days from the commencement of the relocation to the eligible premises.

Lines 5 and 6

The amount of the credit is calculated based on the number of "full-time employees." **"Full-time employee"** means (1) one person gainfully employed in an eligible premises by an eligible business where the number of hours required to be worked by such person is not less than 35 hours per week; or (2) two persons gainfully employed in an eligible premises by an eligible business where the number of hours required to be worked by each such person is more than fifteen hours per week but less than 35 hours per week. The number of full-time employees for purpose of completing lines 5 and 6 is the average number of full-time employees, calculated on a weekly basis, employed in the eligible premises by the eligible business in the fifty-two week period immediately following the earlier of (1) the date of the completion of the relocation to eligible premises. This credit must be taken in the taxable year in which such fifty-two week period ends.

Line 5

Enter the average number of employees working not less than 35 hours per week.

Line 6

Enter the average number of employees working more than 15 hours but less than 35 hours per week. If after multiplying by 1/2, the number is not a whole number, round down to the whole number.

Line 8

"Relocation costs" means costs incurred in the relocation of the furniture, fixtures, equipment, machinery and supplies, including, but not limited to, the cost of dismantling and reassembling equipment and the cost of floor preparation necessary for the reassembly of the equipment. Relocation costs include only such costs that are incurred during the ninety-day period immediately following the commencement of the relocation to an eligible premises. Relocation costs do not include costs for structural or capital improvements or items purchased in connection with the relocation.

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.



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR 2017 or FISCAL YEAR beginning	and ending
Name (Print or Type)	EMPLOYER IDENTIFICATION NUMBER
HEAT 2016 UBTI-SSN TC FOUR	
 Federal Form 4562 must accompany this form. This schedule must be attached to your applicable New York City tax return. See instructions. 	OR SOCIAL SECURITY NUMBER
 Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions. 	

SCHEDULE A1	Com	putation	of allowable New	York City depred	ciation for curre	nt year	Attach	rider if necessary
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	Allowable New York City Depreciation
Planting Equipment	3	1/1/2015	25,000	5,000	9,000	SL	5	5,000
1a. Total columns D, E	E, F, and	l	25,000	5,000	9,000		1	5,000

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions on back.)

SCHEDULE A2	Со	mputatio	Attach rider if necessary					
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	H Life or Rate	Total Allowable New York City Deductions
1b. Total columns D, E, F, and I								

Form NYC-399Z

							•		
SCHEDULE B		Dispo	sition adjustment			Attac	h rider if necessary		
 For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years. If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F. If New York City deduction exceeds federal, subtract column D from column E and enter in column G. 									
Α	В	С	D	E	F		G		
Description of Property		Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustmen (D <i>minus</i> E		Adjustment (E <i>minus</i> D)		
2. Total excess fede	eral ded	uctions ov	er NYC deductions (see ir	nstructions)					

3. Total excess NYC deductions over federal deductions (see instructions)

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F4.	9,000	
5. Enter amount from Schedule A1, line 1a, column I 5.		5,000
6a. Enter amount from Schedule A2, line 1b, Column F		
6b. Enter amount from Schedule A2, line 1b, Column I 6b.		
7a. Enter amount from Schedule B, line 27a.		
7b. Enter amount from Schedule B, line 37b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a. 8.	9,000	5,000

Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instr.)

GENERAL INFORMATION

The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

20 7

OMB No. 1545-0074

► Go to www.irs.gov/ScheduleC for instructions and the latest information.

	ient of the freasury		-			uctions and the latest information. nerships generally must file Form 1		Attach	ment ence No. C	19
	f proprietor			1 1041	, puru	ierompo generally mast me i omi		curity numb		
	e Heather						000101 30	400-00-1	• •	
A	Principal business or professio	n, incl	uding product or servi	ce (se	e instru	uctions)	B Enter	code from ins	tructions	
Floral I	Plants Schedule C1							▶ 1 1	1 4	0 0
C HEAT 2	Business name. If no separate 2017 UBTI-SSN TC FOUR	busin	ess name, leave blank				D Emplo	yer ID number	(EIN) (see	instr.)
E	Business address (including si	uite or	room no.) 🕨 2525 Jur	niper S	treet					
	City, town or post office, state	, and Z	ZIP code Paul, ID	83347						
F	Accounting method: (1)	Casł	n (2) 🗌 Accrual	(3		Other (specify)				
G						2017? If "No," see instructions for lin	nit on los	sses . 🗸]Yes [No
н]	_
I	Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions)									
J		requi	red Forms 1099? .					🗸	Yes	No
Part								_		
1	Form W-2 and the "Statutory e	employ	/ee" box on that form	was cł	necked		1		165,000	D
2	Returns and allowances	• •		• •			2			<u> </u>
3							3		165,000	0
4	•	,								
5	-								165,000	J
6			0			refund (see instructions)			165.00	
7 Port						<u> </u>	7		165,000	J
Part 8	Advertising	8		i you		Office expense (see instructions)	18		5,000	0
	•	0			18 19	Pension and profit-sharing plans .	19			1
9	Car and truck expenses (see instructions).	9			20	Rent or lease (see instructions):	15			+
10	Commissions and fees .	10			a	Vehicles, machinery, and equipment	20a			
11	Contract labor (see instructions)	11			b	Other business property	20b		12,000	0
12	Depletion	12			21	Repairs and maintenance	21			-
13	Depreciation and section 179				22	Supplies (not included in Part III)	22			
	expense deduction (not included in Part III) (see				23	Taxes and licenses	23			
	instructions).	13	5,500		24	Travel, meals, and entertainment:				
14	Employee benefit programs				а	Travel	24a			<u> </u>
	(other than on line 19)	14			b	Deductible meals and				
15	Insurance (other than health)	15				entertainment (see instructions) .	24b			<u> </u>
16	Interest:				25		25			
a	Mortgage (paid to banks, etc.)	16a			26	Wages (less employment credits).	26			+
b		16b	1,000		27a	Other expenses (from line 48)	27a			
<u>17</u> 28	Legal and professional services	17			b	Reserved for future use . 3 through 27a . .	27b 28		28,000	0
20 29							20		141,500	
30						nses elsewhere. Attach Form 8829	20			+
	unless using the simplified me Simplified method filers only	thod (s	see instructions).							
	and (b) the part of your home	used fo	or business:			. Use the Simplified				
	Method Worksheet in the instr	uction	s to figure the amount	to ent	er on l	ine 30	30			
31	Net profit or (loss). Subtract	line 30) from line 29.							
	• If a profit, enter on both Form (If you checked the box on line				,	·	31		141,500	D
	• If a loss, you must go to lin	e 32.	·			J	· · · ·			
32	If you have a loss, check the b	ox tha	t describes your inves	tment	in this	activity (see instructions).				
	• If you checked 32a, enter the on Schedule SE, line 2. (If you trusts, enter on Form 1041, line 10	u chec 1e 3.	ked the box on line 1,	see th	e line (31 instructions). Estates and	32a [32b [
	• If you checked 32b, you must attach Form 6198. Your loss may be limited.									

Schedule C (Form	1040	2017	
Schedule O		1040	2017	

Schedu	le C (Form 1040) 2017			Page 2
Part	III Cost of Goods Sold (see instructions)			
33	Method(s) used to			
00		Other (attach e	explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closi If "Yes," attach explanation	ing inventory?	. 🗌 Yes	🗌 No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	<u>38</u>		
39	Other costs	39	-	
40	Add lines 35 through 39	40		
41	Add lines 35 through 39	<u>41</u>		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
Part	Information on Your Vehicle. Complete this part only if you are claimin and are not required to file Form 4562 for this business. See the instruct file Form 4562.			
43	When did you place your vehicle in service for business purposes? (month, day, year)	/ /		
44	Of the total number of miles you drove your vehicle during 2017, enter the number of miles you			
а	Business b Commuting (see instructions)	c Other		
45	Was your vehicle available for personal use during off-duty hours?		Yes	No
46	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	No
47a	Do you have evidence to support your deduction?		🗌 Yes	No No
b Part	If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8		🗌 Yes	No
Fait	Viner Expenses. List below business expenses not included on lines of		0.	
48	Total other expenses. Enter here and on line 27a	48		

SCHEDULE C (Form 1040)

Department of the Treasury

Profit or Loss From Business (Sole Proprietorship)

20 7 Attachment

OMB No. 1545-0074

► Go to www.irs.gov/ScheduleC for instructions and the latest information.

Internal I	Revenue Service (99)	ch to F	orm 1040, 1040NR, or	1041; p	bartr	erships generally must file Form	1065.	Sequence No. 09
Name o	f proprietor						Social s	security number (SSN)
Lynette	e Heather							400-00-1035
Α	Principal business or profession	on, inc	uding product or service	e (see ir	nstru	ictions)	B Enter	r code from instructions
Plant L	ecturer Schedule C2							▶ 1 1 1 4 0 0
С	Business name. If no separate	busin	ess name, leave blank.				D Empl	oyer ID number (EIN) (see instr.)
HEAT 2	2016 UBTI-SSN TC FOUR							
E	Business address (including s	uite or	room no.) 🕨 2525 Juni	per Stre	et			
	City, town or post office, state	, and i	ZIP code Paul, ID 83	3347				
F	Accounting method: (1)	Cas	n (2) 🗌 Accrual	(3)		Other (specify)		
G						2017? If "No," see instructions for li	mit on Ic	osses . 🗸 Yes 🗌 No
н	If you started or acquired this	busine	ess during 2017, check h	here .				▶ 🗌
I						(s) 1099? (see instructions)		
J		e requi	red Forms 1099?			<u></u>		🗸 Yes 🗌 No
Part	Income							
1						this income was reported to you on		
	Form W-2 and the "Statutory						1	95,000
2	Returns and allowances	•			•		2	
3	Subtract line 2 from line 1 .				•		3	95,000
4	e	,						
5	•							95,000
6	, 0		0			efund (see instructions)		
7						<u></u> ▶	7	95,000
Part			for business use of	your h	nom	•	_	
8	Advertising	8			8	Office expense (see instructions)	18	2,500
9	Car and truck expenses (see				9	Pension and profit-sharing plans .	19	
	instructions).	9		2	20	Rent or lease (see instructions):		
10	Commissions and fees .	10			а	Vehicles, machinery, and equipment		
11	Contract labor (see instructions)	11			b	Other business property		24,000
12	Depletion	12			21	Repairs and maintenance		
13	Depreciation and section 179 expense deduction (not				22	Supplies (not included in Part III) .		1,900
	included in Part III) (see		1 500		3	Taxes and licenses	23	
	instructions)	13	1,500	2	24	Travel, meals, and entertainment:		1,000
14	Employee benefit programs				a		24a	1,000
45	(other than on line 19).	14			b	Deductible meals and	0.41	100
15	Insurance (other than health)	15				entertainment (see instructions) . Utilities		100
16	Interest:	160			25 26		25	
d b	Mortgage (paid to banks, etc.)	16a				Wages (less employment credits) . Other expenses (from line 48) .		1,500
b 17	Other	16b 17	2,500	²	27a b	Reserved for future use	27a 27b	.,
28	* .	I	-			through 27a	270	35,000
20 29							20	60,000
30	,					nses elsewhere. Attach Form 8829		
	unless using the simplified me	-			vhei	ises elsewhere. Attach i offit 0023		
	Simplified method filers only	```	,	e of: (a)) vou	r home:		
	and (b) the part of your home			, ,		. Use the Simplified		
				o enter	on li	ne 30	30	
31	Net profit or (loss). Subtract		-					
	 If a profit, enter on both Form 			NR. line	13)	and on Schedule SE. line 2.		
	(If you checked the box on line		-			· · ·	31	60,000
	 If a loss, you must go to lin 		-, u			, <u> </u>		· I
32	If you have a loss, check the k		t describes vour investr	ment in	this	activity (see instructions).		
	 If you checked 32a, enter t 		-					
	on Schedule SE, line 2. (If yo						32a	
	trusts, enter on Form 1041, li					,	32b	Some investment is not at risk.
	• If you checked 32b, you mu	If you checked 32b, you must attach Form 6198. Your loss may be limited.						

Schedu	e C (Form 1040) 2017			Page 2
Part	Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Oth	er (attach e	xplanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing in If "Yes," attach explanation		. 🏾 Yes	🗌 No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	. 35		
36	Purchases less cost of items withdrawn for personal use	. 36		
37	Cost of labor. Do not include any amounts paid to yourself	. 37	_	
38	Materials and supplies	. 38		
39	Other costs.	. 39		
40	Add lines 35 through 39 . <td>. 40</td> <td></td> <td></td>	. 40		
41	Inventory at end of year	. 41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4			
Part	Information on Your Vehicle. Complete this part only if you are claiming c and are not required to file Form 4562 for this business. See the instructions file Form 4562.			
43	When did you place your vehicle in service for business purposes? (month, day, year)	/		
44	Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used	your vehicl	e for:	
а	Business b Commuting (see instructions)	c Other		
45	Was your vehicle available for personal use during off-duty hours?		🗌 Yes	No No
46	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	No No
47a	Do you have evidence to support your deduction?		🗌 Yes	No No
_ه Part	If "Yes," is the evidence written?	or line 3	🗌 Yes	No No
			_	1.500
Deta	ils upon request			1,500
	Total other expenses. Enter here and on line 27a	. 48		1,500

UBTI-SSN Test Case Five

Begins on the next page

Taxpayer name	AMBR UBTI-SSN TC FIVE
EIN	400-00-1060
Primary Form	NYC-5UBTI
Associated Form(s)	None
Attachments	None
Purpose of test	Generic test NYC-5UBTI
Other instructions	None



DECLARATION OF ESTIMATED UNINCORPORATED BUSINESS TAX



(FOR INDIVIDUALS, ESTATES AND TRUSTS)

		_				
	First name and initial Jane		Last name Name Ambrosia Change			
Print or Type	Business name AMBR 2017 UBTI-SSN TC FIVE					
Print o	Business address (number and street) Address Change				ODE NUMBER AS PER FEDERAL RETURN	
	City and State Milo, ME		Zip Code 04463	Country (if not US)	ESTATES AND TRUSTS	SONLY, ENTER EMPLOYER IDENTIFICATION NUMBER
	Business Telephone 1 555-212-1212	Number	Taxpayer's Email Address JAmbrosia@anyma			
						Payment Amount
A. Payment Amount included with form - Make payable to: <i>NYC Department of Finance</i> A.				2,500		
1.	. Estimate of 2018 tax1.					7,500
2.	2. Amount to be paid with this declaration (Payable to: NYC DEPARTMENT OF FINANCE)					2,500
Sigi	nature of taxpayer		Owr Title	ner		04/01/2018

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

DETACH ON DOTTED LINE & MAIL UPPER PORTION. RETAIN LOWER PORTION FOR YOUR RECORDS

ESTIMATED TAX WORKSHEET KEEP THIS PORTION FOR YOUR RECORDS

1. Net income from business expected in 2018 (see instructions) 1. 2. Exemption (see instructions) 2. 3. Line 1 less line 2 (estimated taxable business income) 3. 4. Tax - enter 4% of line 3 (see instructions) 4. 5a. Business Tax Credit (*) (Check applicable box below and enter credit amount) 4. 5a. Business Tax Credit (*) (Check applicable box below and enter credit amount) 4. 5a. Tax on line 4 is \$3,400 or less. Your credit is the entire amount of tax on line 4. 5. 5b. Other credits (see instructions) 5a. 5c. Total credits (see instructions) 5b. 5c. Total credits (add lines 5a and 5b) 5c. 6. Estimated 2018 Unincorporated Business Tax (line 4 less line 5c) 6. 7a. 2017 Unincorporated Business Tax				
 3. Line 1 less line 2 (estimated taxable business income) 3. 4. Tax - enter 4% of line 3 (see instructions) 5. Business Tax Credit (*) (Check applicable box below and enter credit amount) Tax on line 4 is \$3,400 or less. Your credit is the entire amount of tax on line 4. Tax on line 4 is \$5,400 or over. No credit is the entire amount of tax on line 4. Tax on line 4 is \$5,400 or over. No credit is allowed. Enter "0". Tax on line 4 is \$5,400 but less than \$5,400, use formula for credit amount: Tax on line 4 is over \$3,400 but less than \$5,400, use formula for credit amount: Tax on line 4 x (\$5,400 minus tax on line 4). \$2,000 \$2,000 \$5. <li< th=""><th>1.</th><th>Net income from business expected in 2018 (see instructions)</th><th></th><th></th></li<>	1.	Net income from business expected in 2018 (see instructions)		
 3. Line 1 less line 2 (estimated taxable business income) 3. 4. Tax - enter 4% of line 3 (see instructions) 5. Business Tax Credit (*) (Check applicable box below and enter credit amount) Tax on line 4 is \$3,400 or less. Your credit is the entire amount of tax on line 4. Tax on line 4 is \$5,400 or over. No credit is the entire amount of tax on line 4. Tax on line 4 is \$5,400 or over. No credit is allowed. Enter "0". Tax on line 4 is \$5,400 but less than \$5,400, use formula for credit amount: Tax on line 4 is over \$3,400 but less than \$5,400, use formula for credit amount: Tax on line 4 x (\$5,400 minus tax on line 4). \$2,000 \$2,000 \$5. <li< th=""><th>2.</th><td>Exemption (see instructions)</td><td></td><td></td></li<>	2.	Exemption (see instructions)		
 4. Tax - enter 4% of line 3 (see instructions) 4. 5a. Business Tax Credit (~) (Check applicable box below and enter credit amount) Tax on line 4 is \$3,400 or less. Your credit is the entire amount of tax on line 4. Tax on line 4 is \$5,400 or over. No credit is allowed. Enter "0". Tax on line 4 is \$5,400 but less than \$5,400, use formula for credit amount: Tax on line 4 x (\$5,400 minus tax on line 4) \$2,000 5b. Other credits (see instructions) 5c. Total credits (add lines 5a and 5b) 5c. Total credits (add no n line 1 of declaration above 6. 7a. 2017 Unincorporated Business Tax. 7a. 7b. Estimate of 2018 tax from line 67b. COMPUTATION OF INSTALLMENT - (~) Check proper box below and enter amount indicated. Fiscal year taxpayers see instructions. 8. If this declaration April 17, 2018, enter 1/4 of line 7b June 15, 2018, enter 1/3 of line 7b Jan. 15, 2019, enter amount of line 7b } 9. Enter amount of overpayment on 2017 return which you elected to have applied as a credit against 2018 estimated tax 9. 	3.	Line 1 less line 2 (estimated taxable business income) 3		
 5a. Business Tax Credit (✓) (Check applicable box below and enter credit amount) Tax on line 4 is \$3,400 or less. Your credit is the entire amount of tax on line 4. Tax on line 4 is \$5,400 or over. No credit is allowed. Enter "0". Tax on line 4 is \$5,400 minus tax on line 4. Tax on line 4 × (\$5,400 minus tax on line 4. \$2,000 5b. Other credits (see instructions). 5c. Total credits (add lines 5a and 5b)	4.			
 Tax on line 4 is \$5,400 or over. No credit is allowed. Enter "0". Tax on line 4 is over \$3,400 but less than \$5,400, use formula for credit amount: Tax on line 4 x (\$5,400 minus tax on line 4)	5a.			
Tax on line 4 is over \$3,400 but less than \$5,400, use formula for credit amount: Tax on line 4 x (\$5,400 minus tax on line 4)\$5a. 5a. \$2,000 \$5b. 5b. Other credits (see instructions)		□ Tax on line 4 is \$3,400 or less. Your credit is the entire amount of tax on line 4.		
Tax on line 4 x (\$5,400 minus tax on line 4) 5a. \$2,000 \$5b. 5b. Other credits (see instructions) 5b. 5c. Total credits (add lines 5a and 5b) 5c. 6. Estimated 2018 Unincorporated Business Tax (line 4 less line 5c) 5c. 6. Estimated 2018 Unincorporated Business Tax7a. 7b. Estimate of 2018 tax from line 67b. 7a. 2017 Unincorporated Business Tax7a. 7b. Estimate of 2018 tax from line 67b. COMPUTATION OF INSTALLMENT - (*) Check proper box below and enter amount indicated. Fiscal year taxpayers see instructions. 8. 8. If this declaration April 17, 2018, enter 1/4 of line 7b Sept. 15, 2018, enter 1/2 of line 7b 9. Enter amount of overpayment on 2017 return which you elected to have applied as a credit against 2018 estimated tax 9.		□ Tax on line 4 is \$5,400 or over. No credit is allowed. Enter "0".		
\$2,000 5b. 5b. 5c. Total credits (see instructions)		Tax on line 4 is over \$3,400 but less than \$5,400, use formula for credit amount:		
5b. Other credits (see instructions) 5b. 5c. Total credits (add lines 5a and 5b) 5c. 6. Estimated 2018 Unincorporated Business Tax (line 4 less line 5c) 5c. Enter here, on line 7b, and on line 1 of declaration above 6. 7a. 2017 Unincorporated Business Tax7a. 7b. Estimate of 2018 tax from line 67b. COMPUTATION OF INSTALLMENT - () Check proper box below and enter amount indicated. Fiscal year taxpayers see instructions. 8. If this declaration april 17, 2018, enter 1/4 of line 7b betwee on: computed to overpayment on 2017 return which you elected to have applied as a credit against 2018 estimated tax 9.				
 6. Estimated 2018 Unincorporated Business Tax (line 4 less line 5c) Enter here, on line 7b, and on line 1 of declaration above 7a. 2017 Unincorporated Business Tax7a. 7b. Estimate of 2018 tax from line 67b. COMPUTATION OF INSTALLMENT - () Check proper box below and enter amount indicated. Fiscal year taxpayers see instructions. 8. If this declaration April 17, 2018, enter 1/4 of line 7b Sept. 15, 2018, enter 1/2 of line 7b June 15, 2018, enter 1/3 of line 7b Jan. 15, 2019, enter amount of line 7b 9. Enter amount of overpayment on 2017 return which you elected to have applied as a credit against 2018 estimated tax 9. 	5b.			
 Enter here, on line 7b, and on line 1 of declaration above 7a. 2017 Unincorporated Business Tax7a. 7b. Estimate of 2018 tax from line 67b. COMPUTATION OF INSTALLMENT - (~) Check proper box below and enter amount indicated. Fiscal year taxpayers see instructions. 8. If this declaration April 17, 2018, enter 1/4 of line 7b Sept. 15, 2018, enter 1/2 of line 7b June 15, 2018, enter 1/3 of line 7b Jan. 15, 2019, enter amount of line 7b B. Enter amount of overpayment on 2017 return which you elected to have applied as a credit against 2018 estimated tax 9. 	5c.	Total credits (add lines 5a and 5b)		
 7a. 2017 Unincorporated Business Tax7a	6.	Estimated 2018 Unincorporated Business Tax (line 4 less line 5c)		
 COMPUTATION OF INSTALLMENT - (✓) Check proper box below and enter amount indicated. Fiscal year taxpayers see instructions. 8. If this declaration is due on: □ June 15, 2018, enter 1/4 of line 7b □ Jan. 15, 2018, enter 1/2 of line 7b] 8. 9. Enter amount of overpayment on 2017 return which you elected to have applied as a credit against 2018 estimated tax 9. 		Enter here, on line 7b, and on line 1 of declaration above		
 COMPUTATION OF INSTALLMENT - (✓) Check proper box below and enter amount indicated. Fiscal year taxpayers see instructions. 8. If this declaration is due on: □ June 15, 2018, enter 1/4 of line 7b □ Jan. 15, 2018, enter 1/2 of line 7b] 8. 9. Enter amount of overpayment on 2017 return which you elected to have applied as a credit against 2018 estimated tax 9. 	72	2017 Unincorporated Rusiness Tax 7a		
 8. If this declaration is due on: 9. Enter amount of overpayment on 2017 return which you elected to have applied as a credit against 2018 estimated tax 9. 	ra.		·	
9. Enter amount of overpayment on 2017 return which you elected to have applied as a credit against 2018 estimated tax 9.	•			
9. Enter amount of overpayment on 2017 return which you elected to have applied as a credit against 2018 estimated tax 9.	8.	If this declaration April 17, 2018, enter 1/4 of line 7b Sept. 15, 2018, enter 1/2 of line 7b 8	_	
		Is all on: June 15, 2018, enter 1/3 of line 7b Jan. 15, 2019, enter amount of line 7b		
10. Amount to be paid with this declaration (line 8 less line 9) (Payable to: NYC DEPARTMENT OF FINANCE)10.	9.	Enter amount of overpayment on 2017 return which you elected to have applied as a credit against 2018 estimated tax9		
	10.	Amount to be paid with this declaration (line 8 less line 9) (Pavable to: NYC DEPARTMENT OF FINANCE) 10		

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.

MAILING INSTRUCTIONS MAIL YOUR DECLARATION FORM TO: NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P. O. BOX 3923 NEW YORK, NY 10008-3923

NYC-5UBTI 2018

UBTI-SSN Test Case Six

Begins on the next page

Taxpayer name	HEAT UBTI-SSN TC SIX
EIN	400-00-1035
Primary Form	NYC-EXT
Associated Form(s)	None
Attachments	None
Purpose of test	Generic test NYC-EXT
Other instructions	None

	Department of	f Finance	X٦	PLICATION F	T	IME TO	O FILE			
	BUSINESS INCOME TAX RETURNS									
		al Return - Check this box if	-							
				2017 or Fiscal Year beginning		Name	_, 2017 and er	Iding, ER IDENTIFICATION NUMBER		
	Name (if combined corporate filer, give name of reporting corporation) Name Change HEAT UBTI-SSN TC SIX Change									
		te Heather		Lest News				OR		
	Only			Heather	Last Name Name Change			SOCIAL SECURITY NUMBER (FOR UNINCORPORATED BUSINESS-INDIVIDUALS ONLY)		
		address (number and street) Juniper Street				Address Change	4 0 0			
	City and S			Zip Code Co	untry (if	not US)				
	Paul,			83347			BUSINESS COI	DE NUMBER AS PER FEDERAL RETURN		
		Telephone Number 555-1212		Email Address LHeather@anymail.	com			1 1 1 4 0 0		
Тах Туре	555-0									
		Corporation Tax	1			Unincor	porated B	usiness Tax (UBT)		
Business C Corporations	only	General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only		Banking Subchapter S Corporations only		Partnership)	➢ Individuals Single-Member LLCs, Estates or Trusts		
NYC-2 NYC-2A NYC-2S		NYC-3L NYC-3A NYC-4S NYC-4SEZ		NYC-1 NYC-1A		NYC-204 NYC-204		NYC-202 NYC-202S NYC-202EIN		
Check the box if the organization is a corporation and is the common parent of a group that intends to file a combined return. If checked, attach a schedule, listing the name, address and Employer Identification Number (EIN) for each member covered by this application.										
Payment Info	rmatio	on								
		efer to the tax form for the tructions are available or				er the exter				
A. Payment		ount included with form. The payable to: NYC Departi	mer	nt of Finance		A.	Paym	ient Amount		
1. Current Year Estimated Tax 1.					1,500					
2. If amount on line 1 exceeds \$1,000, enter 25% of line 1 375 (For S Corporations only for UBT and C Corporations leave blank) 2.					375					
3. Total of lines 1 and 2					(3		1,875		
4. Total payments and credits 4.										
5. Balance due. Subtract line 4 from line 3 5.					1,875					
		ATION OF TAXPAYER rm, including any accompa								

President	02/28/2018		
 Title (if an officer):	Date:		

Signature:

NYC-EXT 2017