

NEW YORK CITY DEPARTMENT OF FINANCE

www.nyc.gov.Finance



**SOFTWARE VENDOR TEST PACKAGE
FOR
UNINCORPORATED BUSINESS TAX FOR ESTATES AND TRUSTS
WITH
BUSINESS TAX E-FILE**

**TAX YEAR 2016
VERSION 1.0
DECEMBER 5, 2016**

Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn	12/05/2016	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 test verifies that the e-file software creates a complete return, carries appropriate values from one line/form to another, formats and transmits NYC return according to the XML specifications.

Software developers must test the NYC Unincorporated Business Tax for Estates and Trusts (UBTI-EIN) form that they support. Before testing you should inform NYC which UBTI-EIN form you support by email to BTeFile@finance.nyc.gov.

TEST CASE TO SUBMIT

All vendors participating in UBTI-EIN e-File must submit the following test scenario:

Test Case	Taxpayer Name	EIN	Primary Form	Associated Forms
1	CHER 2016 UBTI-EIN TC ONE	00-4000085	NYC-202EIN	Two Federal 1041 Schedules C

- If you do not support 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-EIN filers is scheduled to begin December 6, 2016. 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 MeF system. You will get an acknowledgment from the IRS. If your test files are accepted by the IRS, NYC will retrieve your test files. If your test files are 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 BTeFile@Finance.nyc.gov. 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-EIN Test Case

Begins on the next page

Taxpayer name	CHER 2016 UBTI-EIN TC ONE
EIN	00-4000085
Primary Form	NYC-202EIN
Associated Form(s)	Two Federal Form 1041 Schedules C
Attachments	None
Purpose of test	Generic Form Calculate Business and Investment Allocation Percentages and complete all related missing lines.
Other instructions	None

UNINCORPORATED BUSINESS TAX RETURN
FOR ESTATES AND TRUSTS 2016

For CALENDAR YEAR 2016 or Fiscal YEAR beginning _____, 2016 and ending _____

Name of Trust or Estate CHER 2016 UBTI-EIN TEST CASE		Name Change <input checked="" type="checkbox"/>
In Care Of Ellen White, Fiduciary Cheryl Green Trust		
Address of Trustee or Estate 1500 Test Run		Address Change <input type="checkbox"/>
City and State Eugene, OR	Zip Code 97401	Country (if not US)
Business Telephone Number 458-123-4567	Date business began in NYC (mm-dd-yy) 01/01/2008	Date business ended in NYC (mm-dd-yy)

EMAIL ADDRESS CGreen@email.com	
EMPLOYER IDENTIFICATION NUMBER 00-4000085	
BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C: 332000	

CHECK ALL THAT APPLY

<input checked="" type="checkbox"/> Amended return	If the purpose of the amended return is to report a federal or state change, check the appropriate box:	<input checked="" type="checkbox"/> IRS change	Date of Final Determination 04-01-2017
<input type="checkbox"/> Final return - Ceased operations. Attach copy of your entire federal Form 1041 and statement showing disposition of business property.		<input type="checkbox"/> NYS change	
<input type="checkbox"/> Engaged in a fully exempt unincorporated business activity		<input type="checkbox"/> Engaged in a partially exempt unincorporated business activity	
<input checked="" type="checkbox"/> Claim any 9/11/01-related federal tax benefits (see instructions)		77 Enter 2-character special condition code, if applicable (see instructions)	

SCHEDULE A Computation of Tax

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

A.	Payment	Amount being paid electronically with this return.....	A.	Payment Amount
1.	Business income (from page 3, Schedule B, line 27).....	1.	310,473	
2.	Business allocation percentage from Schedule C, line 5. (If not allocating, enter 100%) ..2.	2.	%	
3.	If line 2 is less than 100%, enter income or loss on NYC real property (see instructions)	3.		
4.	Balance (line 1 less line 3).....	4.	310,473	
5.	Multiply line 4 by the business allocation percentage on line 2.....	5.		
6.	Amount from line 3 (NYC real property income and gain not subject to allocation) (see instructions)...	6.		
7.	Investment income (from page 3, Schedule B, line 26).....	7.		
8.	Investment allocation percentage (from page 4, Schedule D, line 2).....	8.	%	
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.		
11.	Deduct: NYC net operating loss deduction (from Form NYC-NOLD-UBTI, line 7) (see instructions) ..	11.		
12.	Balance before allowance for taxpayer's services (line 10 less line 11).....	12.		
13.	Less: allowance for taxpayer's services - do not enter more than 20% of line 12 or \$10,000, whichever is less (see instructions).....	13.		
14.	Balance before exemption (line 12 less line 13)	14.		
15.	Less: exemption - \$5,000 (taxpayer operating more than one business or short period taxpayer, see instructions).....	15.		
16.	Taxable income (line 14 less line 15) (see instructions)	16.		
17.	Tax before business tax credit (4% of amount on line 16)	17.		
18.	Less: business tax credit (select the applicable credit condition from the Business Tax Credit Computation schedule on the bottom of page 2 and enter amount) (see instructions)	18.		
19.	UNINCORPORATED BUSINESS TAX (line 17 less line 18) (see instructions)	19.		

Name _____ EIN _____

20a. Credits from Form NYC-114.5 (attach form) (see instructions)	20a.			
20b. Credits from Form NYC-114.6 (attach form) (see instructions)	20b.			
20c. Credits from Form NYC-114.8 (attach form) (see instructions)	20c.			
20d. Credits from Form NYC-114.10 (attach form) (see instructions)	20d.			
21. Net tax after credits (line 19 less sum of lines 20a, 20b, 20c and 20d)	21.			
22. Payment of estimated Unincorporated Business Tax, including carryover credit from preceding year and payment with extension, NYC-EXT (see instructions)	22.		6,000	
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.			
25a. Interest (see instructions)	25a.			
25b. Additional charges (see instructions)	25b.			
25c. Penalty for underpayment of estimated tax (attach form NYC-221) ...	25c.			
26. Total of lines 25a, 25b and 25c	26.			
27. Net overpayment (line 24 less line 26) (see instructions)	27.			
28. Amount of line 27 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 28c OR <input type="checkbox"/> Paper check 28a.				
(b) Credited to 2017 Estimated Tax on Form NYC-5UBTI	28b.			
28c. Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE Checking <input type="checkbox"/> Savings <input type="checkbox"/>				
29. Total remittance due (see instructions)	29.			
30. NYC rent deducted on federal tax return or NYC rent from Schedule C, Part 1. (THIS LINE MUST BE COMPLETED) .	30.		0	
31. Gross receipts or sales from federal return	31.		505,682	

Business Tax Credit Computation

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

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

Prepayments of Estimated Tax Computation

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 22	DATE	AMOUNT
A. Payment with declaration, Form NYC-5UBTI (1)	04-15-2016	1,500
B. Payment with Notice of Estimated Tax Due (2)	07-15-2016	1,500
C. Payment with Notice of Estimated Tax Due (3)	09-15-2016	1,500
D. Payment with Notice of Estimated Tax Due (4)	12-15-2016	1,500
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)		6,000



Name _____ EIN _____

SCHEDULE 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.	306,223	
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: <input checked="" type="checkbox"/> 2	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. Total federal income (or loss) (combine lines 1 through 5)	6.	306,223	
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 (attach schedule) (see instructions)	7.		
8. Total income before New York City modifications (combine lines 6 and 7)	8.	306,223	

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

9. All income taxes and Unincorporated Business Taxes	9.	8,250	
10a. Relocation credits	10a.		
10b. Expenses related to exempt income	10b.		
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.	10,000	
12. Total additions (add lines 9 through 11)	12.	18,250	

SUBTRACTIONS

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.	5,000	
20. Total subtractions (add lines 13 through 19)	20.	5,000	
21. NYC modifications (combine lines 12 and 20)	21.	13,250	
22. Total income (combine lines 8 and 21)	22.	319,473	
23. Less: Charitable contributions (not to exceed 5% of line 22) (see instructions)	23.	9,000	
24. Balance (line 22 less line 23)	24.	310,473	
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) (itemize on rider)	25b.		
(c) Net capital gain (loss) from sales or exchanges of securities held for investment	25c.		
(d) Income from assets included on line 3 of Schedule D	25d.		
(e) Add lines 25a through 25d inclusive	25e.		
(f) Deductions directly or indirectly attributable to investment income	25f.		
(g) Interest on bank accounts included in income reported on line 25d	25g.		
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.	310,473	



60331691

Name

EIN

ALLOCATION OF BUSINESS INCOME - Taxpayers who carry on business both inside and outside New York City should complete Schedule C, Parts 1, 2 and 3 (below). Taxpayers who do not carry on business both inside and outside New York City should omit Schedule C, Parts 1 and 2 (below), enter 100% on Part 3, line 5 and enter 100% on Schedule A, line 2.

SCHEDULE C

Complete this schedule if business is carried on both inside and outside New York City

Part 1

List location of each place of business **INSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 123 Test Street			0	Catering	2	19,475	Various
CITY Brooklyn	STATE NY	ZIP 11201					
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			0		2	19,475	

Part 2

List location of each place of business **OUTSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 1500 Test Street			0	Food Preparation	1	37,150	Various
CITY Eugene	STATE OR	ZIP 97401					
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			0		1	37,150	

Part 3

Formula Basis Allocation of Income

<

SCHEDULE D

Investment Capital and Allocation and Cash Election

A	B	C	D	E	F	G
DESCRIPTION OF INVESTMENT	No. of Shares or Amount of Securities	Average Value	Liabilities Attributable to Investment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)						
					%	
1. Totals (including items on rider)						
2. Investment allocation percentage (line 1G divided by line 1E, round to the nearest one hundredth of a percentage point)					%	
3. Cash - (To treat cash as investment capital, you must include it on this line.)						
4. Investment capital. Total of lines 1E and 3E						

Name _____ EIN _____

SCHEDULE E**If you are taking a Net Operating Loss Deduction this year, please attach Form NYC-NOLD-UBTI****SCHEDULE F The following information must be entered for this return to be complete. (See Instructions)**

1. Nature of business or profession: Grantor Trust (Catering and Food Preparation)
2. New York State Sales Tax ID Number: 1 2 3 4 5 6 7 8 9
3. Did you file a New York City Unincorporated Business Tax Return for the following years:
2014: ☐ YES ☒ NO **2015:** ☒ YES ☐ NO
 If "NO," state reason: Created in 2015
4. Enter home address: 123 Test Street, Brooklyn, NY Zip Code: 11201
5. If business terminated during the current taxable year, state date terminated. (mm-dd-yy) _____
 (Attach a statement showing disposition of business property.)
6. Has the Internal Revenue Service or the New York State Department of Taxation and Finance increased or decreased any taxable income (loss) reported in any tax period, or are you currently being audited? ☐ YES ☒ NO
 If "YES", by whom? ☐ Internal Revenue Service State period(s): Beg.: _____ End.: _____
 MM-DD-YY MM-DD-YY
☐ New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
 MM-DD-YY MM-DD-YY
7. Has Form NYC-115 (Report of Federal/State Change in Taxable Income) been filed?
 Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions) .. ☐ YES ☒ NO
8. Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS) (see instr.)? ☐ YES ☒ NO
9. Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return? ☐ YES ☒ NO
10. Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? ☐ YES ☒ NO
11. If "YES", were all required Commercial Rent Tax Returns filed? ☐ YES ☐ NO
- Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: _____

CERTIFICATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.			Firm's Email Address: _____	
I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions)YES <input type="checkbox"/>				
SIGN HERE:	Signature of taxpayer	Title <u>Trustee</u>	Date <u>04-15-2017</u>	Preparer's Social Security Number or PTIN <u>P 0 0 - 0 0 - 0 0 0 1</u>
PREPARER'S USE ONLY	Preparer's signature	Preparer's printed name <u>John Appleseed</u>	Check if self-employed <input type="checkbox"/> Date <u>04-01-2017</u>	Firm's Employer Identification Number <u>9 7 - 0 0 0 0 0 0 1</u>
	<u>JA, CPA Tax Service</u>	<u>123 Tax Preparer Street, Eugene, OR</u>	<u>97401</u>	
	▲ Firm's name (or yours, if self-employed)	▲ Address	▲ Zip Code	

MAILING INSTRUCTIONS

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 1041.
 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 Employer Identification Number on your tax return and remittance.

The due date for the calendar year 2016 return is on or before April 18, 2017.

For fiscal years beginning in 2016, file on or before the 15th day of the fourth month following the close of the fiscal year.

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



60351691

**SCHEDULE C
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**
(Sole Proprietorship)

► **Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.**
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2016
Attachment
Sequence No. **09**

Name of proprietor

CHERYL GREEN

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

CATERING Schedule C1

B Enter code from instructions

3 3 2 0 0 0

C Business name. If no separate business name, leave blank.

CHER 2016 UBTI-EIN TEST CASE

D Employer ID number (EIN), (see instr.)

0 0 4 0 0 0 0 8 5

E Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2016, check here ☐**I** Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☒ Yes ☐ No**J** If "Yes," did you or will you file required Forms 1099? ☒ Yes ☐ No**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	349,832
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	148,350
5	Gross profit. Subtract line 4 from line 3	5	201,482
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	201,482

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	1,000	18	Office expense (see instructions)	18	528
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	1425
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	
17	Legal and professional services	17	425	25	Utilities	25	780
26				26	Wages (less employment credits)	26	
27a				27a	Other expenses (from line 48)	27a	
27b				b	Reserved for future use	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	4,158				
29	Tentative profit or (loss). Subtract line 28 from line 7	29	197,324				
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30					
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	197,324				
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (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 trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2016

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No		
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation <table border="1" style="float: right; width: 150px;"><tr><td>35</td><td>31,938</td></tr></table>	35	31,938
35	31,938		
36	Purchases less cost of items withdrawn for personal use <table border="1" style="float: right; width: 150px;"><tr><td>36</td><td></td></tr></table>	36	
36			
37	Cost of labor. Do not include any amounts paid to yourself <table border="1" style="float: right; width: 150px;"><tr><td>37</td><td>37,150</td></tr></table>	37	37,150
37	37,150		
38	Materials and supplies <table border="1" style="float: right; width: 150px;"><tr><td>38</td><td>85,000</td></tr></table>	38	85,000
38	85,000		
39	Other costs <table border="1" style="float: right; width: 150px;"><tr><td>39</td><td></td></tr></table>	39	
39			
40	Add lines 35 through 39 <table border="1" style="float: right; width: 150px;"><tr><td>40</td><td>154,088</td></tr></table>	40	154,088
40	154,088		
41	Inventory at end of year <table border="1" style="float: right; width: 150px;"><tr><td>41</td><td>5,738</td></tr></table>	41	5,738
41	5,738		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 <table border="1" style="float: right; width: 150px;"><tr><td>42</td><td>148,350</td></tr></table>	42	148,350
42	148,350		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must 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 2016, enter the number of miles you used your vehicle for:

a 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**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48 Total other expenses. Enter here and on line 27a	48	

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► **Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.**
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2016
Attachment
Sequence No. **09**

Name of proprietor CHERYL GREEN		Social security number (SSN)
A Principal business or profession, including product or service (see instructions) FOOD SERVICES Schedule C2		B Enter code from instructions <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 7 2 2 3 0 0 </div>
C Business name. If no separate business name, leave blank. CHER 2016 UBTI-EIN TEST CASE		D Employer ID number (EIN), (see instr.) <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 0 0 4 0 0 0 0 8 5 </div>
E Business address (including suite or room no.) ► 1500 Test Run City, town or post office, state, and ZIP code Eugene, OR 97401		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2016, check here <input type="checkbox"/>		
I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	155,850	
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3	155,850	
4 Cost of goods sold (from line 42)	4	28,900	
5 Gross profit. Subtract line 4 from line 3	5	126,950	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6	7	126,950	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	1,250	18 Office expense (see instructions)	18	350
9 Car and truck expenses (see instructions)	9	2,500	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	956
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	2,135
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	295
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	9,600	a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17	425	25 Utilities	25	540
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	18,051			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	108,899			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30				
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	108,899			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (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 trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2016

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No	
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	49,238
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	19,475
38	Materials and supplies	38	863
39	Other costs	39	
40	Add lines 35 through 39	40	69,576
41	Inventory at end of year	41	40,676
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	28,900

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ► 01 / 01 / 16	
44	Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:	
a	Business 25,000 b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48	Total other expenses. Enter here and on line 27a	48