

Individuals and Single-Member LLCs using SSN as their primary identifier must use Form NYC-202 UNINCORPORATED BUSINESS TAX RETURN 2018 FOR ESTATES AND TRUSTS

		For CALENDAR YEAR 2018 or FISCAL YEAR be					beginnir	ginning 2018, and ending				
		Name of Trust or Estate				Name Change			EMAIL ADD	RESS		
		In Care Of										
		Address of Trustee or Estate				Address				FICATION NUMBER		
		City and State		Zip Code	C	Change L Country (if not US)						
			1									
		Business Telephone Number	Date business bega	n in NYC (mm-dd-yy)	Date busines	ss ended in NYC (mm-do	d-yy)	BUSINESS FROM FEDI	CODE NUMBER ERAL SCHEDULE C			
			e purpose of the a eral or state chang			IRS change	9	Date of Final Determination				
		Final return - Ceased opera			al Form 104	1 and statement sho	wing dispo	sition of busine	ss property.			
		Engaged in a fully exemp			2)		•		ncorporated business	•		
					,					. ,		
_	SCHEDULE A	Computation of Tax							NSFER APPLICABLE AI	MOUNTS TO SCHEDL	JLE A.	
۹.	Payment Am	ount being paid electronica	lly with this re	turn				A.				
1.	Business income	(from page 3, Schedule	B, line 27)									
2.	Business allocation	percentage from Schedule	e C, Part 3, lir	e 2. (If not a	allocatir	ng, enter 1009	%)2.					
3.	If line 2 is less that	an 100%, enter income c	or loss on N	YC real prop	perty (se	ee instructions) .		3.				
4.	Balance (line 1 les	ss line 3)						4.				
5.	Multiply line 4 by	the business allocation p	percentage of	on line 2				5.				
6.	Amount from line	3 (NYC real property inc	come and ga	ain not subje	ect to a	llocation) (see	e instruc	tions) 6.				
7.	Investment incom	e (from page 3, Schedul	le B, line 26)				7.				
8.	Investment alloca	tion percentage (from pa	age 4, Sche	dule D, line	2)		8.]%			
9.	Multiply line 7 by	the investment allocatior	n percentage	e from line 8	3 (see ins	structions)		9.				
10.	Total before NOL	deduction (sum of lines	5, 6 and 9)	(see instruction	s)			10.				
11.	Deduct: NYC net	operating loss deductior	n (from Form	NYC-NOL	D-UBTI	l, line 7) <i>(see</i> l	instructio	ons) 11.				
12.	Balance before al	lowance for taxpayer's s	ervices (line	10 less line	e 11)			12.				
13.		or taxpayer's services - o										
		(see instructions)										
14.	Balance before ex	kemption (line 12 less lin	ie 13)					14.				
15.		+ \$5,000 (taxpayer opera tructions)	-					15.				
16.		ine 14 less line 15) <i>(see i</i>										
		ess tax credit (4% of amo										
18.	Less: business t	ax credit (select the app	licable cred	t condition f	from the	e Business T	ax Cre	edit				
	Computati	ion schedule on the bott	om of page	2 and enter	amour	nt) (see instructi	ions)	18.			ļ	
19.	UNINCORPORAT	ED BUSINESS TAX (lin	e 17 less lir	e 18) <i>(see ii</i>	nstruction	ns)		19.				

Α.

Form NYC-202-EIN 2018

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.			
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.	
22.	Payment of estimated Unincorporated Business Tax, including carryove preceding year and payment with extension, NYC-EXT (see instructions)		. 22.	
23.	If line 21 is larger than line 22, enter balance due		. 23.	
24.	If line 21 is smaller than line 22, enter overpayment		. 24.	
25a	.Interest (see instructions)			
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 - Direct deposit - fill out line 28c	OR Paper check	28a.	
	(b) Credited to 2019 Estimated Tax on Form NYC-5	UBTI	28b.	
28c.	Routing Account Number Number	ACCOUNT TYPE Checking Savings	; 🗆 🛛	
29.	Total remittance due (see instructions)		. 29.	
30.	NYC rent deducted on federal tax return or NYC rent from Schedule C, F	² art 1	. 30.	
31.	Gross receipts or sales from federal return		. 31.	

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 $(\frac{5,400 \text{ minus tax on line 17}}{\$2,000}) =$ ______your credit

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

Name	EIN						
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>						
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.					
	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 <i>(attach schedule) (see instructions)</i>	6. 7.					
8.	Total income before New York City modifications (combine lines 6 and 7)	8.					
Part	2 New York City modifications (see instructions for Schedule B, part 2)						
	DITIONS	-					
	All income taxes and Unincorporated Business Taxes	9.					
	Relocation credits						
	Expenses related to exempt income						
	Depreciation adjustments (attach Form NYC-399 and/or NYC-399Z)						
	. Real estate additions (see instructions)						
	Other additions (attach schedule) (see instructions).	11.					
12.	Total additions (add lines 9 through 11)	12.					
	BTRACTIONS						
	All income tax and Unincorporated Business Tax refunds (included in part 1)	13.					
	Wages and salaries subject to federal jobs credit (see instructions)	14.					
	Depreciation adjustment (attach Form NYC-399 and/or NYC-399Z)	15.					
	Exempt income included in part 1 (attach schedule)	16.					
17.	50% of dividends (see instructions)	17.					
18.	Real estate subtractions (see instructions)	18.					
	Other subtractions (attach schedule) (see instructions)	19.					
	Total subtractions (add lines 13 through 19)	20.					
21.	NYC modifications (combine lines 12 and 20)	21.					
22.	Total income (combine lines 8 and 21)	22.					
23.	Less: Charitable contributions (not to exceed 5% of line 22) (see instructions)	23.					
24.	Balance (line 22 less line 23)	24.					
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.	ļ				
	(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 25d25g.						
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.					
21.	Boonces into the Line Line Line Log (cinci nore and transfer amount to py 1, och. A, inte 1)	£1.					



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Name

SCHEDULE C Locations of Places of Business Inside and Outside New York City

All taxpayers must complete Schedule C, Parts 1 and 2.

Part 1 Location for each place of business INSIDE New York City (see instructions; attach rider if necessary)							
Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET							
CITY	TE 2	ZIP					
NUMBER AND STREET							
CITY	re 2	ZIP					
NUMBER AND STREET	·						
CITY	TE 2	ZIP					
NUMBER AND STREET							
CITY STAT	TE Z	ZIP					
Total							

Part 2 Location for each place of business OUTSIDE New York City (see instructions; attach rider, if necessary)								
Complete Addres	s		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties	
NUMBER AND STREET								
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
NUMBER AND STREET								
CITY	STATE	ZIP						
Total								

Part 3 Single Receipts Factor Business Allocation Percentage

Taxpayers who do not allocate business income outside New York City must enter 100% on Schedule C, Part 3, line 2 and Schedule A, line 2. Taxpayers who allocate business income both inside and outside New York City must complete Schedule C, Part 3 and enter the percentage from line 2 on Schedule A, line 2.

	DESCRIPTION OF ITEM USED AS FACTOR	COLUMN A - NEW YOR	к сіту	COLUMN B - EVERYWHERE
1	Gross sales of merchandise or charges for services during the year			
2.	Business Allocation Percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the nearest hundredth of a percentage (line 1, column B rounded to the	ent;		%
	enter here and on Page 1, Schedule A, line 2)			

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



EIN

Form	NYC	-202-EIN	2018
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Nam	ie		EIN						
s		you are t orm NYC-N		ting Loss D	Deduction thi	s year, please attach			
S	CHEDULE F The	following in	formation must be en	tered for this	return to be co	omplete. (See Instructions)			
1. 1	Nature of business or profession	n:							
2 . N	New York State Sales Tax ID Nu	umber:							
2	Did you file a New York City Uni 2016: YES NO f "NO," state reason:		2017: YES	NO					
4 . E	Enter home address:					Zip Code:			
	f business terminated during th Attach a statement showing dis			d. (mm-dd-yy)					
6. H	Has the Internal Revenue Service reported in any tax period, or ar	ce or the New Y	fork State Department of Tax being audited?		YES 🗌 NO	reased any taxable income (loss)			
		w York State Departr	nent of Taxation and Finance	State period(s)	: Beg.:	End.:			
7a. F 7b. F 8. [9. \ 10. [9.	f "YES" to question 6: For years prior to 1//1/15, has F For years beginning on or after Did you calculate a depreciation of Were you a participant in a "Saf Does this taxpayer pay rent gree D6th Street for the purpose of ca f "YES", were all required Com Please enter Employer Identification	1/1/15, has an a deduction by the fe Harbor Leasir ater than \$200,0 arrying on any ti mercial Rent Ta	amended return(s) been file application of the federal Acc ng" transaction during the pe 2000 for any premises in NYC rade, business, profession, v x Returns filed?	d? elerated Cost Rec priod covered by t in the borough of vocation or commused on the Comm	overy System (ACR his return? of Manhattan south hercial activity?	YES NO S) (see instr.)? YES NO YES NO YES NO Of YES NO YES NO Of YES NO YES NO NO Of YES NO YES NO NO			
	eby certify that this return, including any					Email Address:			
	horize the Dept. of Finance to dis	cuss this return	with the preparer listed below.	(See instructions)	YES				
			Title		Date	Preparer's Social Security Number or PTIN			
PREP/	ARER's Preparer's → signature	Prepar		Check if self- employed ✓	Date				
ONLY						Firm's Employer Identification Number			
	▲ Firm's name (or yours, if self-	employed) 🔺 A	ddress		▲ Zip Code				
			MAILING INSTR	UCTIONS					
AL	Make remittance payable to the To receive proper cre For fiscal years begin LL RETURNS EXCEPT REFUND RETU	e order of NYC edit, you must e The due date f nning in 2018, fil	DEPARTMENT OF FINANCE nter your correct Employer for the calendar year 2018 re le on or before the 15th day REMITT	. Payment must to Identification Nur eturn is on or before of the fourth mor ANCES	be made in U.S. dol mber on your tax re ore April 15, 2019. nth following the cl	ose of the fiscal year. RETURNS CLAIMING REFUNDS			
UI P.(YC DEPARTMENT OF FINANCE NINCORPORATED BUSINESS TAX O. BOX 5564 NGHAMTON, NY 13902-5564		PAY ONLINE WITH AT NYC.GOV Of Mail Payment and Forr	ESERVICES		NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563			

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NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933