



For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2018, and ending

Name of Trust or Estate, In Care Of, Address of Trustee or Estate, City and State, Zip Code, Country (if not US), Business Telephone Number, Date business began in NYC, Date business ended in NYC, EMAIL ADDRESS, EMPLOYER IDENTIFICATION NUMBER, BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C

CHECK ALL THAT APPLY: Amended return, Final return - Ceased operations, Engaged in a fully exempt unincorporated business activity, Claim any 9/11/01-related federal tax benefits, IRS change, NYS change, Date of Final Determination, Engaged in a partially exempt unincorporated business activity, Enter 2-character special condition code

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

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

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 carryover credit from preceding year and payment with extension, NYC-EXT (see instructions) .....	22.			
23. If line 21 is larger than line 22, enter balance due .....	23.			
24. If line 21 is smaller than line 22, enter overpayment .....	24.			
25a. Interest (see instructions) .....	25a.			
25b. Additional charges (see instructions) .....	25b.			
25c. Penalty for underpayment of estimated tax (attach form NYC-221) ...	25c.			
26. Total of lines 25a, 25b and 25c .....	26.			
27. Net overpayment (line 24 less line 26) (see instructions) .....	27.			
28. Amount of line 27 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 28c <b>OR</b> <input type="checkbox"/> Paper check	28a.			
(b) Credited to 2019 Estimated Tax on Form NYC-5UBTI .....	28b.			
28c. Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE <input type="checkbox"/> 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 .....	30.			
31. Gross receipts or sales from federal return .....	31.			

**Business Tax Credit Computation**

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

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

**Prepayments of Estimated Tax Computation**

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



Name \_\_\_\_\_ EIN \_\_\_\_\_

**SCHEDULE B** Computation of Total Income

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

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

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

**ADDITIONS**

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

**SUBTRACTIONS**

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



Name \_\_\_\_\_ EIN \_\_\_\_\_

**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 STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....					

**Part 2** Location for each place of business OUTSIDE 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 STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....					

**Part 3** 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 YORK CITY	COLUMN B - EVERYWHERE
1. Gross sales of merchandise or charges for services during the year .....		
2. <b>Business Allocation Percentage</b> (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percent; enter here and on Page 1, Schedule A, line 2).....		%

**SCHEDULE D** Investment Capital and Allocation and Cash Election

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



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ATTACH FEDERAL SCHEDULE C, SCHEDULE C-EZ OR SCHEDULE F, FORM 1040 TO THIS RETURN

