

UNINCORPORATED BUSINESS TAX RETURN FOR PARTNERSHIPS (INCLUDING LIMITED LIABILITY COMPANIES)

2018

		Department of Finance							
			For CALE	NDAR YEAR 2018 or FIS	CAL YEAR beginnii	ng	2	2018, and ending	,
		Name				ame hange	TAXPAYER'S	'S EMAIL ADDRESS:	
		In Care Of					EMPLOYER	R IDENTIFICATION NUMBER:	
		Address (number a	ind street)		Ac	ddress —		J - [
		City and State		7in Codo		hange 🔲	BUSINESS	CODE NUMBER AS PER FEDER	RAL RETURN:
		City and State		Zip Code	Country (ii not	05)			
		Business Telephone	e Number	Nature of Business			ENTITY TYP		ted partnership
		Date business bega	an in NYC (mm-dd-yy)	Date business ended in N	NYC, if applicable (mr	n-dd-yy)		stered limited liability partnershi	
		IF BUSINESS TERMIN	NATED DURING THE YEAR, ATTACH A ST	ATEMENT SHOWING THE DISF	POSITION OF BUSINESS	S PROPERTY	limite	ted liability company	
		Amended Amended		ended return is to report a heck the appropriate box:	IRS change		e of Final ermination		
			n - ceased operations			n exempt unii	ncorporated	business activity	
		ğ	9/11/01-related federal tax benefits (s	see instructions)		•	·	ion code, if applicable. (see instr	ructions)
This	s form is for cer	tain partnerships, including I	limited liability companies treate	ed as partnerships for	federal income ta	ıx purposes	, who are r	required to file an Unincorp	orated Busi-
inco wisl	orporated Busin hes to disclaim I may not use th	ness Tax return if its unincorp any liability for tax because nis form if:	axable years beginning on or a porated business gross income it is engaged solely in activitie	s is more than \$95,000 s exempt from the tax). This form may	also be use	ed by a pa		
•	 You have NYC modifications other than the addback of income and Unincorporated Business Taxes on Schedule B, line 13 of Form NYC-204. For a complete list of modifications, see instructions for Form NYC-204. You allocate total business income within and without NYC. (If you allocate 100% of your business income to NYC, you may use this form.) You claim a credit for Unincorporated Business Tax Paid (see Form NYC-114.7) or other credits (see Forms NYC-114.6, NYC-114.8, NYC-114.10 or NYC-114.12). You claim a partial exemption for investment activities. (See instructions to Form NYC-204 "Who is Subject to the Tax".) 								
ı	Amount from	m Analysis of Net Incom	ne (Loss) from federal Forr	n 1065 Schedule	K line 1		1		
2.	Other incom	ne and expenses not inc	cluded on line 1 that are redule and see instructions)	equired to be repor	ted				
3.	Income taxe	es and Unincorporated E	Business Tax deducted on	federal Form 106	5				
1 .	Total Incom	ne (add lines 1 through	h 3)				4.		
5.	Amount incl	uded in line 4 represent	ing net income or loss fror	n activities exempt	from the tax (s	see instr.)	5.		
6.	Subtract an	y net income on line 5 fr	rom, or add any net loss o	n line 5 to, line 4 a	mount	<u></u>	6.		
7.	Allowance for	or active partners' servi	ces (see instructions) Nun	nber of active partr	ners: #		7.		
3.	Line 6 minu	s line 7					8.		
).	Enter the nu	umber of months in busi	iness in NYC during the ta	x year			9.		
10.	on line 9. If	the amount on line 8	come from table on page exceeds the amount on tile on Form NYC-204	line 10 by more th	nan \$100 you		10.		00
11.			rporated Business Tax incluension, NYC-EXT. This am				11.		
	Amount of li	ine 11 to be refunded -	Direct deposit - fill out la	ine 12a OR	Paper check		12.		
	Number		Number			Savings			
			2019 estimated tax on for				13.		
14.	NYC rent de	educted on Federal tax ı	return	14.					
			ompanying rider, is, to the best of s this return with the preparer	•			Firm's En	mail Address:	
SIG	GN	re of partner:	, and return with the preparer	Title	· 1	Date		Preparer's Social Security Nu	umber or PTIN
	PARER'S Prepare		Preparer's	1				- I Spars 3 Gooda Geodity No	
	ONLY: signatu		printed name		(Date Check the bo f self-employ		Firm's Employer Identifica	tion Number
	A F:	'o nomo	A Address	A Zin Codo				1.1	

CERTIFICATION

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INSTRUCTIONS

Check the box marked "9/11/01-related tax benefits" on this form if you claim any of the following benefits on your federal return: (i) bonus depreciation or a deduction under IRC §179 for property in the Resurgence Zone, whether or not you file form NYC-399Z, (ii) IRC §1033 treatment for property converted due to the attacks on the World Trade Center. Attach Federal forms 4562, 4684 and 4797 to this return. See instructions for Form NYC 204, Sch. B. lines 14c and 19.

Special Condition Codes - At the time this form is being published, there are no special condition codes for tax year 2018. Check the Finance website for updated special condition codes. If applicable, enter the two character code in the box provided on the form.

TABLE OF MAXIMUM ALLOWED INCOME FROM BUSINESS

NUMBER OF MONTHS IN BUSINESS	MAXIMUM TOTAL INCOME FROM BUSINESS
1	\$85,416
2	\$85,833
3	
4	\$86,667
5	\$87,083
6	\$87,500
7	\$87,917
8	\$88,333
9	\$88,750
10	\$89,167
11	\$89,583
12	\$90,000

If total income from business after deduction for active partners' services is more than \$90,000, you must use Form NYC-204

FIFTEEN OR MORE CALENDAR DAYS CONSTITUTES ONE MONTH

- Line 2. Enter the net amount of the partners' distributive shares of income and deduction items not included in line 1 but required to be reported separately on federal Form 1065. Attach a schedule.
- Line 3. Enter the amount of income and unincorporated business taxes imposed by New York City, New York State or any other taxing jurisdiction that was deducted in computing the amounts on lines 1 or 2. Attach a schedule.
- Line 5. Enter on this line the amount included in line 4 that represents the net income or net loss from an activity that is not an unincorporated business carried on by the taxpayer wholly or partly in the City. See Instructions for Form NYC-204 "Who is Subject to the Tax." For this purpose:
 - (i) exclude the income or loss of an entity, other than a dealer as defined in Ad. Code §11-501(1), that, for its own account, engaged solely in the purchase, holding or sale of property, transactions in positions in property, or the acquisition, holding or disposition, other than in the ordinary course of business, of interests in other unincorporated entities that are themselves engaged solely in the foregoing activities. NOTE: entities receiving \$25,000 or less of gross receipts from other activities may still be eligible for this exclusion.

 Ad. Code §11-502(c)(3). However, entities eligible for the partial self-trading exemption under Ad. Code §11-502(c)(4) are not eligible for this exclusion and may not use this form.
 - (ii) for taxable years beginning on or after July 1, 1994, exclude the income, gain or loss from real property held to produce rental income or from the disposition of such property by an entity, other than a dealer. Also exclude income or loss from a business conducted at the property solely for the benefit of tenants at the property that is not open to the public, and eligible income from parking services rendered to tenants. See Ad. Code §11-502(d).
 - (iii) exclude the income or loss from any separate and distinct activity carried on wholly outside of New York City.
 - (iv) for tax years beginning on or after August 1, 2002, exclude all of the federal taxable income of partnerships that receive 80% or more of their gross receipts from charges for the provision of mobile telecommunications services to customers and exclude a partner's distributive share of income, gains, losses and deductions from any partnership subject to tax under Ad. Code Title II, Ch. II as a "utility" as defined in Ad. Code section 11-1101(6), including its share of separately reported items.
- Line 7. A deduction may be claimed for reasonable compensation for personal services rendered by the partners. The allowable deduction is the lower of (i) 20% of line 6 (if greater than zero) or (ii) \$10,000 for each active partner.

Preparer Authorization: If you want to allow the Department of Finance to discuss your return with the paid preparer who signed it, you must check the "yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Preparer's Use Only" section of your return. It does not apply to the firm, if any, shown in that section. By checking the "Yes" box, you are authorizing the Department of Finance to call the preparer to answer any questions that may arise during the processing of your return. Also, you are authorizing the preparer to:

- Give the Department any information missing from your return,
- ◆ Call the Department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain notices that you have shared with the preparer about math errors, offsets, and return preparation. The notices will not be sent to the preparer.

You are not authorizing the preparer to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Department. The authorization cannot be revoked, however, the authorization will automatically expire no later than the due date (without regard to any extensions) for filling next year's return. Failure to check the box will be deemed a denial of authority.

AD	ADDITIONAL REQUIRED INFORMATION The following information must be entered for this return to be complete.							
1.	New York State Sales Tax ID Number:							
2.	Did you file a NYC Partnership Return in 2016?	□ NO						
3.	Did you file a NYC Partnership Return in 2017?	□NO						
4.	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							
	If "yes," by whom? Internal Revenue Service ☐ New York State Department of Taxation and Finance ☐							
	State periods: and answer (5).							
5.	Has Form(s) NYC-115 (Tax Report of Change in Taxable Income Made by IRS or New York State) been filed?□ YES							
6.	At any time during the taxable year, did the partnership have an interest in real property							
	located in NYC or in an entity owning such real property?							
7.	If "YES" to 6:							
	a) Was there a partial or complete liquidation of the partnership? ☐ YES							
	b) Was 50% or more of the partnership interests transferred in the last 3 years or according to a plan? 🗆 YES							
8.	If "YES" to 7a or 7b, was a Real Property Transfer Tax Return filed? \Box YES							
9.	If "NO" to 8, explain: (attach additional sheet if necessary)	_						
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? \square YES							
11.	If "YES", were all required Commercial Rent Tax Returns filed? ☐ YES	\square NO						
	Please enter Employer Identification Number which was used on the Commercial Rent Tax Return							
	DRIVACY ACT NOTIFICATION -							

PRIVACY ACT NOTIFICATIO

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 for tax administration purposes and will be used to facilitate the processing of tax returns.

MAILING INSTRUCTIONS

The due date for calendar year 2018 is on or before March 15, 2019. For fiscal years beginning in 2018 file by the 15th day of the third month following the close of the fiscal year.

To receive proper credit, you must enter your correct Employer Identification Number on your tax return.

RETURNS CLAIMING REFUNDS NYC DEPT. OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563 ALL OTHER RETURNS NYC DEPT. OF FINANCE

UNINCORPORATED BUSINESS TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564

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