



**UNINCORPORATED BUSINESS TAX RETURN** **2019**  
**FOR PARTNERSHIPS (INCLUDING LIMITED LIABILITY COMPANIES)**

For CALENDAR YEAR 2019 or FISCAL YEAR beginning \_\_\_\_\_ 2019, and ending \_\_\_\_\_

Name <span style="float:right">Name Change <input type="checkbox"/></span>		TAXPAYER'S EMAIL ADDRESS	
In Care of			
Address (number and street) <span style="float:right">Address Change <input type="checkbox"/></span>			
City and State	Zip Code		Country (if not US)
Business Telephone Number	Date business began in NYC		Date business ended in NYC
		EMPLOYER IDENTIFICATION NUMBER [ ]-[ ]-[ ]-[ ]-[ ]-[ ]-[ ]-[ ]-[ ]-[ ]-[ ]	
		BUSINESS CODE NUMBER AS PER FEDERAL RETURN [ ]-[ ]-[ ]-[ ]-[ ]-[ ]	

**CHECK ALL THAT APPLY**

Entity Type:  general partnership  registered limited liability partnership  limited partnership  limited liability company

Amended return If the purpose of the amended return is to report a federal or state change, check the appropriate box:  IRS change  NYS change Date of Final Determination [ ]-[ ]-[ ]-[ ]-[ ]-[ ]

Final return - ceased operations Federal Return filed:  1065  1065-B

Engaged in a **fully exempt** unincorporated business activity  Engaged in a **partially exempt** unincorporated business activity

Claim any 9/11/01-related federal tax benefits (see instructions)  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.

		Payment Amount	
A. Payment	Amount being paid electronically with this return.....	A.	
1.	Business income (from page 3, Schedule B, line 31) .....	1.	
2.	Intentionally Omitted .....	2.	
3a.	If business allocation percentage on Schedule E, Part 3, Line 2 is less than 100%, enter income or loss on NYC real property (see instructions) .....	3a.	
3b.	Enter allocated business income, or subtract business loss, from other partnerships (see instructions).....	3b.	
4.	Balance (line 1 less line 3a) .....	4.	
5.	Multiply Line 4 by the business allocation percentage on Schedule E, Part 3, Line 2.....	5.	
6.	Total of lines 3a and 3b. (see instructions) .....	6.	
7a.	Investment income (from page 3, Schedule B, line 30) .....	7a.	
7b.	Add allocated investment income, or subtract investment loss, from other partnerships (see instr.).....	7b.	
8.	Intentionally Omitted .....	8.	
9.	Multiply Line 7a by the investment allocation percentage on Schedule D, Line 2. Add the amount on Line 7b.....	9.	
10.	Total before NOL deduction (See instructions) .....	10.	
11.	Deduct NYC net operating loss deduction (from Form NYC-NOLD-UBTP, line 11) (see instructions)...	11.	
12.	Balance before allowance for active partners' services (line 10 less line 11) .....	12.	
13.	Less: allowance for active partners' services (if line 12 is a loss, enter "0") (see instructions) <span style="float:right"># [ ]</span> Number of active partners claimed .....	13.	
14.	Balance before specific exemption (line 12 less line 13) .....	14.	
15.	Less: specific exemption (see instructions and attach schedule) (if line 12 is a loss, enter "0") ....	15.	
16.	Taxable income (line 14 less line 15) .....	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 sch. on page 2 and enter amount) (see instructions) .....	18.	
19.	Total tax before Unincorporated Business Tax paid credit (line 17 less line 18) (see instructions) ..	19.	
20.	Less: UBT Paid Credit (from Schedule A, line 3 of attached Form NYC-114.7) (see instructions) ..	20.	
21.	UNINCORPORATED BUSINESS TAX (line 19 less line 20) (if the balance is less than "0", enter "0") (see instr.)...	21.	

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

**SCHEDULE A Computation of Tax - Continued**

22a. REAP Credit (attach NYC-114.5).....	22a.			
22b. Real Estate Tax Escalation, Employment Opportunity Relocation Costs and IBZ Credits (attach NYC-114.6).....	22b.			
22c. LMREAP Credit (attach NYC-114.8).....	22c.			
22d. Intentionally left blank.....	22d.			
22e. Beer Production Credit (attach NYC-114.12).....	22e.			
23. Net tax after credits (line 21 less sum of lines 22a through 22e).....	23.			
24. Payment of estimated tax, including credit from preceding year and payment with extension, NYC-EXT (see instr.).....	24.			
25. If line 23 is larger than line 24, enter balance due.....	25.			
26. If line 23 is smaller than line 24, enter overpayment.....	26.			
27a. Interest (see instructions).....	27a.			
27b. Additional charges (see instructions).....	27b.			
27c. Penalty for underpayment of estimated tax (attach Form NYC-221)....	27c.			
28. Total of lines 27a, 27b and 27c.....	28.			
29. Net overpayment (line 26 less line 28) (see instructions).....	29.			
30. Amount of line 29 to be:				
(a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 30c OR <input type="checkbox"/> Paper check.....	30a.			
(b) Credited to 2020 estimated tax on Form NYC-5UB.....	30b.			
30c. Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE Checking <input type="checkbox"/> Savings <input type="checkbox"/>				
31. <b>TOTAL REMITTANCE DUE</b> (see instructions).....	31.			
32. NYC rent deducted on federal tax return or NYC rent from Schedule E, Part 1.....	32.			
33. Gross receipts or sales from federal return.....	33.			
34. Total assets from federal return.....	34.			

**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:

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

**Payments of Estimated Tax Computation**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 24	DATE	AMOUNT
A. Payment with declaration, Form NYC-5UB (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. <b>TOTAL</b> of A through F. (Enter on Schedule A, line 24).....		



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

**SCHEDULE B** Computation of Total Income

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

Table with 12 rows for Part 1 items. Columns include line number, description, and a blank column for input. Rows include Ordinary income, Net income, All portfolio income, Guaranteed payments, Payments to partners, Other income, Charitable contributions, Other deductions, Other income and expenses, Total federal income, Subtract net income, and Total income before NYC modifications.

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

Table for Part 2 Additions. Columns: ADDITIONS, EIN OR SSN, PARTNER A, PARTNER B, PARTNER C, TOTAL. Rows 13-16 include All income taxes, Relocation credits, Expenses related to exempt income, Depreciation adjustments, Exempt Activities, and Total additions.

Table for Part 2 Subtractions. Columns: SUBTRACTIONS, PARTNER A, PARTNER B, PARTNER C, TOTAL. Rows 17-24 include All income tax and Unincorporated Business Tax refunds, Wages and salaries subject to federal jobs credit, Depreciation adjustment, Exempt income, 50% of dividends, Exempt Activities, Other subtractions, and Total subtractions.

Table for Part 2 Investment Income. Rows 25-31 include Combine lines 16 and 24 (total), Total income, Less: Charitable contributions, Balance, Investment income (complete lines a through g below), and Business income.



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

**SCHEDULE C Partnership Information -** THIS SCHEDULE MUST BE COMPLETED FOR PARTNERSHIPS TO CLAIM ALLOWANCE FOR PARTNER'S SERVICES AND FOR PARTNERS TO CLAIM THE UBT PAID CREDIT ON THEIR UBT, GCT,BCT OR PIT RETURNS.

How many partners are in this partnership?  Number of active partners

Please provide the following information: Full Name and Address, Employer Identification Number or Social Security Number, check Yes or No if individual partner is a resident of NYC, enter type of partner (C if Corporation, S if S Corporation, I if Individual, P if Partnership, LLP or LLC, O if Other), check the appropriate box if partner is a general or a limited partner.

A Name and Zip Code (if within USA) Name and Country (if outside of USA)	B Interest %	C Percentage of Time Devoted to Business	D Is Individual Partner a Resident of NYC? (✓)		E Partner Type	F Partner (✓)		G Employer Identification Number - or - Social Security Number	H Partner's Distributive Share (see instr.)	I Percentage of Distributive Share (see instr.)
			YES	NO		GENERAL	LIMITED			
			(a)	%		%				
(b)	%	%							%	
(c)	%	%							%	
(d)	%	%							%	
(e)	%	%							%	
<b>TOTALS:</b>										<b>100%</b>

**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)
					%	
1. Totals (including items on rider)						
2. Investment allocation percentage (line 1G divided by line 1E. Round to the nearest hundredth of a percent)					%	
3. Cash - (To treat cash as investment capital, you must include it on this line.)						
4. Investment capital. Total of line 1e and 3e						

ATTACH FEDERAL FORM 1065 OR 1065-B AND ALL ACCOMPANYING SCHEDULES INCLUDING THE INDIVIDUAL K-1s



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

**SCHEDULE E** Locations of Places of Business Inside and Outside New York City

All taxpayers must complete Schedule E, 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 must report their Business Allocation Percentage in this schedule for this return to be accepted.

Taxpayers who do not allocate business income outside New York City must enter 100% on Schedule E, Part 3, line 2.  
Taxpayers who are allocating business income inside and outside New York City must complete Schedule E, Part 3.

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 ..... 1.		
2. Business Allocation Percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percent) ..... 2.		%



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

**SCHEDULE F** If you are taking a Net Operating Loss Deduction this year, please attach Form NYC-NOLD-UBTP. If you have a loss on Page 1, Line 10 which you are carrying forward, please attach Form NYC-NOLD-UBTP and enter that value on Line 5.

**SCHEDULE G** The following information must be entered for this return to be complete

- 1. Nature of business or profession: \_\_\_\_\_
2. New York State Sales Tax ID Number: \_\_\_\_\_
3. Did you file a New York City Partnership Return for the following years: 2017: YES NO 2018: YES NO
4. If business terminated during the current taxable year, state date terminated. (mm-dd-yy) - - (Attach a statement showing disposition of business property.)
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance increased or decreased any taxable income reported in any tax period, or are you currently being audited? YES NO
6. If YES to question 5:
6a. For years prior to 1/1/15, has Form(s) NYC-115 (Report of Federal/State Change in Taxable Income) been filed? YES NO
6b. For years beginning on or after 1/1/15, has an amended return(s) been filed? YES NO
7. Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS)? YES NO
8. Were you a participant in a Safe Harbor Leasing transaction during the period covered by this return? YES NO
9. At any time during the taxable year, did the partnership have an interest in real property (including a leasehold interest) located in NYC or in an entity owning such real property? YES NO
10. If YES to 9:
a) Attach a schedule of the property, indicating the nature of the interest and including the street address, borough, block and lot number.
b) Was any NYC real property (including a leasehold interest) or interest in an entity owning NYC real property, acquired or transferred with or without consideration? YES NO
c) Was there a partial or complete liquidation of the partnership? YES NO
d) Was 50% or more of the partnership ownership transferred during the tax year, over a three-year period, or according to a plan? YES NO
11. If YES to 10b, 10c or 10d, was a Real Property Transfer Tax Return filed? YES NO
12. If NO to 11, explain: \_\_\_\_\_
13. 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
14. 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 Department of Finance to discuss this return with the preparer listed below. (see instructions) ....YES NO
Signature of taxpayer: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_ Preparer's Social Security Number or PTIN
Preparer's signature: \_\_\_\_\_ Preparer's printed name: \_\_\_\_\_ Date: \_\_\_\_\_ Firm's Employer Identification Number
Firm's name Address Zip Code Check if self-employed

MAILING INSTRUCTIONS

Attach federal form 1065 or 1065-B and all accompanying schedules including the individual K-1s
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 2019 return is on or before March 16, 2020.
For fiscal years beginning in 2019, file on or before the 15th day of the third 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