

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



			Department of Finance								
				For CALEN	NDAR YEAR 2019 or FIS	CAL YEAR beginning			_2019, and ending _		,
	=		Name			Nan		TAXPAYE	R'S EMAIL ADDRESS	3:	
			In Care Of			Cha	inge 📖	EMPLOYE	ER IDENTIFICATION	NUMBER:	
										1 1	
			Address (number and street)			Add Cha		BUSINES	S CODE NUMBER AS	S PER FEDERAL R	ETURN:
			City and State		Zip Code	Country (if not US					
			Business Telephone Number		Nature of Business			ENTITY T	YPE: eneral partnership	limited pa	artnership
			Date business began in NYC (n	nm-dd-yy)	Date business ended in N	IYC, if applicable (mm-	dd-yy)		gistered limited liabi		
			IF BUSINESS TERMINATED DURIN	IG THE YEAR, ATTACH A STA	 TEMENT SHOWING THE DISF	POSITION OF BUSINESS F	ROPERTY	lin	nited liability compa	any	
			Amended return	If the purpose of the amer federal or state change, ch		IRS change		of Final ermination	-	_	
			Final return - ceased op	perations		Engaged in an e	exempt uni	ncorporate	ed business activity		
			Claim any 9/11/01-rela	ted federal tax benefits (se	ee instructions)	Enter 2-0	character sp	ecial cond	dition code, if applica	ble. (see instruction	ns)
nes inco wisl You •	s Tax For porate hes to do may no You ha For a co	teturn but have no ed Business Tax re disclaim any liability ot use this form if: ve NYC modification complete list of modificate total business	rships, including limited liable tax liability. For taxable yesturn if its unincorporated buy for tax because it is engages other than the addback of incitions, see instructions for Fincome within and without NY	ars beginning on or aft usiness gross income ged solely in activities ncome and Unincorpora Form NYC-204. 'C. (If you allocate 1009	ter January 1, 2009, a is more than \$95,000 exempt from the tax. ted Business Taxes on % of your business inco	n partnership engago This form may a Schedule B, line 13 ome to NYC, you ma	ged in an u lso be use of Form N' y use this f	unincorped by a part of the second se	orated business i partnership that is	s required to file	e an Un-
* * * *	You cla You ha You cla Your ur For fed	aim a partial exemption ve any investment in aim any deduction for nincorporated busine leral purposes, a port	orated Business Tax Paid (see Fon for investment activities. (Socome or loss (See instruction ranet operating loss. (See Foss gross income less the allowation of your business interest a gave income under IRC section	See instructions to Form is for NYC-204, Schedul orm NYC-204, Schedule wance for active partners expense deduction was	NYC-204 "Who is Suble B, Lines 29 (a-f)). AA, line 11.) S' services is more than	ject to the Tax".) \$90,000. (See Form			,		
	Amo	unt from Analysi	s of Net Income (Loss)	from federal Form	1065, Schedule	K, line 1		1. [
2.			spenses not included on s (attach schedule and					2.			
3.			nincorporated Business					3.			
	•		ines 1 through 3)								
j.		•	ne 4 representing net in								
ì.	Subti	ract any net inco	ome on line 5 from, or a	add any net loss or	n line 5 to, line 4 a	mount		6.			
		=	partners' services (see	=				7.			
3.								8.			
).	Ente	r the number of	months in business in I	NYC during the tax	c year			9.			
0.	on lin	ne 9. If the amo	otal allowed income fro	the amount on I	ine 10 by more th	nan \$100 you		40			00
1.	Enter	r payment of esti	m; - you must file on i	Business Tax inclu	ding carryover cre	dit from					
2.			yment with extension, $f N$ be refunded - $oxedsymbol{\Box}$ Direc			Paper check					
	Routin	ng r	Account Number			ACCOUNT T		. 12.]			
3.			be credited to 2020 est			• —	•	. 13.			
			on Federal tax return								
П	hereby o	certify that this return	ı, including any accompanying	rider, is, to the best of n	ny knowledge and belief			Firm's I	Email Address:		
SIG	GN	ize the Dept. of Fire Signature of partners	nance to discuss this retu	rn with the preparer l	listed below. (see ins	structions)Y	1		Dronarada Ca-:	al Coougity Normal	r or DTINI
	PARER'S	Preparer's	Ο Ι.	Preparer's	Line	Da	uc		_ rieparers Soci	al Security Number	OLLIN
	PARER'S ONLY:	signature:		printed name:	:	Da			Firm's Emplo	yer Identification I	Number
							eck the boself-employ		_ IIII3 LIIIpi0	yo. Identification	10111001
		▲ Firm's name	▲ Addre	ess	▲ Zip Code						

CERTIFICATION

Form NYC-204EZ - 2019 Page 2

NUMBER OF MONTHS

4

10

TABLE OF MAXIMUM ALLOWED INCOME FROM BUSINESS

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

MAXIMUM TOTAL

INCOME FROM BUSINESS

\$85 416

\$85.833

\$86,667

\$87,083

\$87.500

\$87,917

\$88,333 \$88,750

\$89.167

\$89 583

\$90,000

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 2019. Check the Finance website for updated special condition codes. If applicable, enter the two character code in the box provided on the form.

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.

ADDITIONAL REQUIRED INFORMATION The following information must be entered for this return to be complete.

New York State Sales Tax ID Number:							
Did you file a NYC Partnership Return in 2017?□ YES	\square NO						
Did you file a NYC Partnership Return in 2018? □ YES	\square 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	\square NO						
If "yes," by whom? Internal Revenue Service ☐ New York State Department of Taxation and Finance ☐							
State periods:							
If "YES" to question 4:							
For years prior to 1/1/15, has Form(s) NYC-115 (Report of Federal/State Change in Taxable Income) been filed? YES	\square NO						
For years beginning on or after 1/1/15, has an amended return(s) been filed?	\square NO						
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?	\square NO						
If "YES" to 6:							
a) Was there a partial or complete liquidation of the partnership?							
b) Was 50% or more of the partnership interests transferred in the last 3 years or according to a plan? 🗆 YES	\square NO						
If "YES" to 7a or 7b, was a Real Property Transfer Tax Return filed? □ YES							
If "NO" to 8, explain: (attach additional sheet if necessary)							
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	\square NO						
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							
PRIVACY ACT NOTIFICATION							
	Did you file a NYC Partnership Return in 2017?						

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	G INSTR	UCTIONS

The due date for calendar year 2019 is on or before March 16, 2020. For fiscal years beginning in 2019 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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