NYC -WPE
Department of Finance

WORKSHEET FOR PARTIAL EXEMPTION
UNINCORPORATED BUSINESS TAX

2019

ATTACH TO FORM NYC-204

PRINT OR TYPE ▼

For CALENDAR YEAR 2019 or FISCAL YEAR beginning _____ 2019 and ending _____

Name as shown on Form NYC-204:

EMPLOYER IDENTIFICATION NUMBER

	A LIST EACH ASSET OF THE TAXPAYER	B AVERAGE VALUE IN MONTH 1	C AVERAGE VALUE IN MONTH 2	D AVERAGE VALUE IN MONTH 3	E AVERAGE VALUE IN MONTH 4	F AVERAGE VALUE IN MONTH 5	G AVERAGE VALUE IN MONTH 6	H AVERAGE VALUE IN MONTH 7	I AVERAGE VALUE IN MONTH 8	J AVERAGE VALUE IN MONTH 9	K AVERAGE VALUE IN MONTH 10	L AVERAGE VALUE IN MONTH 11	M AVERAGE VALUE IN MONTH 12	N - TOTAL OF COLUMNS B - M DIVIDED BY 12 OR THE NUMBER OF MONTHS FOR A TAX YEAR OF LESS THAN 12 MONTHS
1.	real property assets not held for sale to customers or as inventory:													
2.	tangible personal property not held for sale to customers or as inventory:													
3.	stocks, securities, derivative financial instruments, foreign currencies, options, forward and futures contracts not held for sale to customers or as inventory (excluding obligations held as a factor, obligations acquired in the ordinary course of business for funds loaned, services rendered or property sold or rented and excluding interests in other unincorporated entities):													
4.	interests in unincorporated entities not engaged in an unincorporated business in New York City:													
5.	interests in unincorporated entities engaged in an unincorporated business in New York City held by the taxpayer as an investor:													
6.	total of column (n), lines 1 - 5:													
7.	all other assets of the taxpayer:													
8.	total of column (n), lines 6 and 7:													
9.	column (n), line 6 divided by line 8:													

IF COLUMN (N), LINE 9 IS LESS THAN .90, YOU ARE NOT ELIGIBLE FOR THE PARTIAL EXEMPTION. IF COLUMN (N), LINE 9 IS .90 OR MORE, YOU ARE ELIGIBLE FOR THE PARTIAL EXEMPTION