



**UNINCORPORATED BUSINESS TAX RETURN** **2021**  
**FOR INDIVIDUALS AND SINGLE-MEMBER LLCs**

For CALENDAR YEAR 2021 beginning \_\_\_\_\_ and ending \_\_\_\_\_

First name and initial	Last name	Name Change <input type="checkbox"/>
In Care Of		
Business name		
Business address (number and street)		Address Change <input type="checkbox"/>
City and State	Zip Code	Country (if not US)
Business Telephone Number	Date business began in NYC (mm-dd-yy)	Date business ended in NYC (mm-dd-yy)

TAXPAYER'S EMAIL ADDRESS

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SOCIAL SECURITY NUMBER

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BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C: 

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**CHECK ALL THAT APPLY**

<input type="checkbox"/> Amended return	If the purpose of the amended return is to report a federal or state change, check the appropriate box:	<input type="checkbox"/> IRS change	Date of Final Determination
<input type="checkbox"/> Final return - Check this box if you have ceased operations in NYC. Attach copy of your entire federal Form 1040 and statement showing disposition of business property.		<input type="checkbox"/> NYS change	
<input type="checkbox"/> Engaged in a <b>fully exempt</b> unincorporated business activity		<input type="checkbox"/> Engaged in a <b>partially exempt</b> unincorporated business activity	
<input type="checkbox"/> Claim any 9/11/01-related federal tax benefits (see instructions)		<input type="checkbox"/> 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
<b>A.</b>	<b>Payment</b> Amount being paid electronically with this return.....	<b>A.</b>
1.	Business income (from page 3, Schedule B, line 27).....	1.
2.	Intentionally Omitted .....	2.
3.	If business allocation percentage from Schedule C, Part 3, Line 2 is less than 100%, enter income or loss on NYC real property (see instructions).....	3.
4.	Balance (line 1 less line 3).....	4.
5.	Multiply Line 4 by the business allocation percentage from Schedule C, Part 3, Line 2. ....	5.
6.	Amount from line 3 (NYC real property income and gain not subject to allocation) (see instructions)...	6.
7.	Investment income (from page 3, Schedule B, line 26).....	7.
8.	Intentionally Omitted .....	8.
9.	Multiply Line 7 by the investment allocation percentage from Schedule D, Line 2. (see instructions) ..	9.
10.	Total before NOL deduction (sum of lines 5, 6 and 9) (see instructions).....	10.
11.	Deduct: NYC net operating loss deduction (from Form NYC-NOLD-UBTI, line 7) (see instructions) ..	11.
12.	Balance before allowance for taxpayer's services (line 10 less line 11).....	12.
13.	Less: allowance for taxpayer's services - do not enter more than 20% of line 12 or \$10,000, whichever is less (see instructions).....	13.
14.	Balance before exemption (line 12 less line 13).....	14.
15.	Less: exemption - \$5,000 (taxpayer operating more than one business or short period taxpayer, see instructions).....	15.
16.	Taxable income (line 14 less line 15) (see instructions) .....	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 Business Tax Credit Computation schedule on the bottom of page 2 and enter amount) (see instructions).....	18.
19.	UNINCORPORATED BUSINESS TAX (line 17 less line 18) (see instructions) .....	19.



Name \_\_\_\_\_ SSN \_\_\_\_\_

**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 from business. Row 2: Multiple federal schedules. Row 3: Gain from sale of property. Row 4: Rental/royalty income. Row 5: Other business income. Row 6: Total federal income. Row 7: Subtract net income from rental. Row 8: Total income before NYC 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. 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. 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 (a-g). Row 26: Investment income. Row 27: BUSINESS INCOME.



Name \_\_\_\_\_ SSN \_\_\_\_\_

**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 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 C, Part 3, line 2.  
Taxpayers who allocate business income both inside and outside New York City must complete Schedule C, 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. <b>Business Allocation Percentage</b> (line 1a divided by line 1b rounded to the nearest hundredth of a percent) ..... 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

