NYC Department of Finance

UNINCORPORATED BUSINESS TAX WORKSHEET OF CHANGES IN TAX BASE MADE BY INTERNAL REVENUE SERVICE AND/OR NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

2023

You MUST attach this Worksheet to Amended Returns filed on Form NYC-204, NYC-202, NYC-202S, or NYC-202EIN, for each tax period for which you are reporting any change or correction to taxable income or other basis of tax by the IRS or the NYS Department of Taxation and Finance.

NAME:

SOCIAL SECURITY NUMBER

A. If this form is filed by a member of a partnership to report a federal or New York State change affecting his/her share, provide name and Employer Identification Number of partnership.

Name of member: _____ EIN: ___ - _____

PARTNERSHIPS, ESTATES AND TRUSTS ONLY, ENTER EMPLOYER IDENTIFICATION NUMBER

___ - _____

B. Enter date of final determination: ☐ Federal _____ – _____ – _____ ☐ New York State _____ – _____ – _____

ORIGINAL RETURN WAS FILED ON: ☐ NYC-204 ☐ NYC-204EZ ☐ NYC-202 ☐ NYC-202S ☐ NYC-202EIN

COMPUTATION OF BUSINESS INCOME AND INVESTMENT INCOME BASE	COLUMN 1 Originally Reported/Adjusted	COLUMN 2 Net Change	COLUMN 3 Correct Amount
1. Total federal income or loss (from Form NYC-202 or NYC-202EIN, Schedule B, line 6, or Form NYC-204, Schedule B, line 10; if filing Form NYC-202S enter sum of Schedule B lines 1 and 2)			
2. Net income or gain (or net loss) from rental, sale or exchange of real property situated outside New York City, if included in line 1 above (from Form NYC-202 or NYC-202EIN, Schedule B, line 7, or NYC-204, Schedule B, line 11; if filing Form NYC-202S enter zero (“0”))			
3. Total income before New York City modifications (Subtract line 2 from line 1)			
4. Total NYC Additions (from Form NYC-202 or NYC-202EIN, Schedule B, line 12, or Form NYC-204, Schedule B, line 16, or Form NYC-202S, Schedule B, line 3)			
5. Add lines 3 and 4			
6. Total NYC Subtractions (from Form NYC-202 or NYC-202EIN, Schedule B, line 20, or from Form NYC-204, Schedule B, line 24; if filing Form NYC-202S enter zero (“0”))			
7. Total income after NYC modifications (subtract line 6 from line 5)			
8. Charitable contributions (not to exceed 5% of line 7; from Form NYC-202 or NYC-202EIN, Schedule B, line 23, Form NYC-204, Schedule B, line 27, or Form NYC-202S, Schedule B, line 5)			
9. Balance (subtract line 8 from line 7)			
10. Investment income before deductions directly or indirectly attributable to investment income (from Form NYC-202 or NYC-202EIN, Schedule B, line 25(e), or from Form NYC-204, Schedule B, line 29(e); if filing Form NYC-202S enter zero (“0”))			
11. Deductions directly or indirectly attributable to investment income (from Form NYC-202 or NYC-202EIN, Schedule B, line 25(f), or Form NYC-204, Schedule B, line 29(f); if filing Form NYC-202S enter zero (“0”))			
12. Investment income (subtract line 11 from line 10)			
13. Business income (subtract line 12 from line 9)			

	COLUMN 1 Originally Reported/Adjusted	COLUMN 2 Net Change	COLUMN 3 Correct Amount
COMPUTATION OF UNINCORPORATED BUSINESS TAX			
14. Business allocation percentage (from Form NYC-202, or NYC-202EIN, Schedule C, Part 3, line 2, or Form NYC-204, Schedule E, Part 3, Line 2; if not allocating enter 100%) .			
15. Business income (from line 13)			
16. If line 14 is less than 100%, enter income or loss on NYC real property that is included in line 15 (see instructions to Form NYC-202, or NYC-202EIN, Schd. A, line 3, or Form NYC-204, Schd. A, line 3a) .			
17. Business income to be allocated (line 15 minus line 16) .			
18. Allocated business income (multiply line 17 by line 14)...			
19. Allocated business income or business loss from other partnerships (from Form NYC-204, Schedule A, line 3b; if filing Form NYC-202, NYC-202EIN, or NYC-202S enter zero (“0”))			
20. Total allocated business income (line 18 plus line 19)			
21. Total NYC business income (line 20 plus line 16).....			
22. Investment allocation percentage (from Form NYC-204, NYC-202, or NYC-202EIN, Schedule D, line 2; if filing Form NYC-202S enter zero (“0”)).....			
23. Investment income (from line 12)			
24. Allocated investment income (multiply line 23 by line 22)			
25. Allocated investment income or investment loss from other partnerships (from Form NYC-204, Schedule A, line 7b; if filing Form NYC-202, NYC-202EIN, or NYC-202S enter zero (“0”)).....			
26. Total allocated investment income (line 24 plus line 25) .			
27. Total NYC business and investment income before NOL deduction (line 26 plus line 21; see instructions to Form NYC-204, NYC-202, or NYC-202EIN, Schedule A, line 10)			
28. NYC net operating loss deduction (from Form NYC-NOLD-UBTP, line 11, or Form NYC-NOLD-UBTI, line 7; if filing Form NYC-202S enter zero (“0”)).....			
29. Balance before allowance for active partner’s services (line 27 minus line 28)			
30. Allowance for active partners services (if line 29 is a loss, enter zero; from Form NYC-204, NYC-202, or NYC-202EIN, Schedule A, line 13, or Form NYC-202S, Schedule A, line 2) Number of active partners claimed ☐ ...			
31. Balance before specific exemption (line 29 minus line 30)			
32. Specific exemption (if line 29 is a loss, enter zero; from Form NYC-204, NYC-202, or NYC-202EIN, Schedule A, line 15, or Form NYC-202S, Schedule A, line 4)			
33. Taxable income (line 31 minus line 32).....			
34. Tax (multiply line 33 by 4%)			

	COLUMN 1 Originally Reported/Adjusted	COLUMN 2 Net Change	COLUMN 3 Correct Amount
35. Business tax credit (see instructions to Form NYC-204, NYC-202, or NYC-202EIN, Schedule A, line 18, or Form NYC-202S, Schedule A, line 7)			
36. Tax after business tax credit (line 34 minus line 35; if the credit on line 35 equals the tax shown on line 34, enter zero ("0"))			
37. UBT paid credit (from Form NYC-114.7, Schedule A, line 3; if filing Form NYC-202S enter zero ("0"))			
38. Tax after business tax credit and UBT paid credit (line 36 minus line 37)			
39. Other credits (see instructions to Form NYC-204, Schedule A, lines 22a-22f, or Form NYC-202 or NYC-202EIN, Schedule A, line 20a-20f; attach schedule of credits claimed; if filing Form NYC-202S enter zero ("0"))			
40. Net Tax (line 38 minus line 39)			

ADDITIONAL TAX OR REFUND DUE	COLUMN A Additional Tax Due	COLUMN B Refund Due
41. If line 40 (col. 3) exceeds line 40 (col. 1), enter the difference in column A		
42. If line 40 (col. 3) is less than line 40 col. 1), enter the difference in column B		
43. Interest (from Form NYC-202 or NYC-202EIN, Schedule A, line 25a, Form NYC-204, Schedule A, line 27a, or Form NYC-202S, Schedule A, line 12)		
44. Additional charges (from Form NYC-202 or NYC-202EIN, Schedule A, line 25b, or Form NYC-204, Schedule A, line 27b)		
45. Total amount due (add lines 41, 43, and 44)		
46. Refund due (enter amount from line 42 above)		

EXPLANATION OF CHANGES

Enter the form and line number for each income, deduction, capital and allocation component that is changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Be sure to include the unincorporated business name and EIN number on each attachment.