



For CALENDAR YEAR 2025 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					
SOCIAL SECURITY NUMBER					
BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C:					
<div><div>CHECK ALL THAT APPLY</div><div><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"/> Final return - Check this box if you have ceased operations in NYC. <input type="checkbox"/> Engaged in a fully exempt unincorporated business activity <input type="checkbox"/> Federal/State Partnership Change (see instructions)</div><div><input type="checkbox"/> IRS change <input type="checkbox"/> NYS change <input type="checkbox"/> Enter 2-character special condition code if applicable (see instructions) <input type="checkbox"/> Engaged in a partially exempt unincorporated business activity</div><div>Date of Final Determination</div></div>					

SCHEDULE A **Computation of Tax** BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

A. Payment		Amount being paid electronically with this return		A.		Payment Amount	
1.	Business income (from page 2, Schedule B, line 6)	1.					
2.	Less: allowance for taxpayer's services - do not enter more than 20% of line 1 or \$10,000, whichever is less (see instructions)	2.					
3.	Balance before exemption (line 1 less line 2)	3.					
4.	Less: exemption - \$5,000 (taxpayer operating more than one business or short period taxpayer, see instructions)	4.					
5.	Taxable income (line 3 less line 4) (see instructions)	5.					
6.	TAX: 4% of amount on line 5	6.					
7.	Less: business tax credit (select the applicable credit condition from the Business Tax Credit Computation schedule on page 2 and enter amount) (see instructions)	7.					
8.	UNINCORPORATED BUSINESS TAX (line 6 less line 7) (see instructions)	8.					
9.	Payment of estimated Unincorporated Business Tax, including carryover credit from preceding year and payment with extension, NYC-EXT (see instructions)	9.					
10.	If line 8 is larger than line 9, enter balance due	10.					
11.	If line 8 is smaller than line 9, enter overpayment	11.					
12.	Interest (see instructions)	12.					
13.	Amount of line 11 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 13c OR <input type="checkbox"/> Paper check	13a.					
	(b) Credited to 2026 Estimated Tax on Form NYC-SUBTI	13b.					
13c.	Routing Number	Account Number	ACCOUNT TYPE				
			Checking <input type="checkbox"/>	Savings <input type="checkbox"/>			
14.	Total remittance due. Line 10 plus line 12	14.					
15.	Gross receipts or sales from federal return	15.					

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 Dept. of Finance to discuss this return with the preparer listed below. (See instructions)YES <input type="checkbox"/>					
SIGN HERE:	Taxpayer's signature	Title	Date	Preparer's Social Security Number or PTIN	
PREPARER'S USE ONLY:	Preparer's signature	Preparer's printed name	Check if self-employed <input type="checkbox"/>	Date	
	Firm's name (or yours, if self-employed)	Address	Zip Code	Firm's Employer Identification Number	

Name: _____ SSN: _____

SCHEDULE B Computation of Total Income

Items of business income, gain, loss or deduction	
1. Net profit (or loss) from business, as reported for federal tax purposes from federal Schedule C or Schedule F	1.
2. Other business income (or loss) (see instructions)	2.
3. Income taxes and unincorporated business tax paid this year and deducted on federal return	3.
4. Total income (combine lines 1, 2 and 3)	4.
5. Less: Charitable contributions (not to exceed 5% of line 4) (see instructions)	5.
6. Balance (line 4 less line 5)	6.

Business Tax Credit Computation

- | | |
|--|---|
| 1. If the amount on page 1, line 6, is \$3,400 or less, your credit on line 7 is the entire amount of tax on line 6. (NO TAX WILL BE DUE.) | 3. If the amount on page 1, line 6, is over \$3,400 but less than \$5,400, your credit is computed by the following formula:

Amount on pg. 1, line 6 \times $\left(\frac{\$5,400 \text{ minus tax on line 6}}{\$2,000} \right) =$ _____ your credit |
| 2. If the amount on page 1, line 6, is \$5,400 or over, no credit is allowed. Enter "0" on line 7. | |

SCHEDULE C 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 Unincorporated Business Tax Return for the following years:
2023: ☐ YES ☐ NO 2024: ☐ YES ☐ NO
If "NO," state reason: _____
4. Enter home address: _____ Zip Code: _____
5. If business terminated during the current taxable year, state date terminated. (mm-dd-yy) _____ - _____ - _____
(Attach a statement showing disposition of business property.)
6. 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 ☐ NO
If "YES", by whom? ☐ Internal Revenue Service State period(s): Beg.: _____ End.: _____
MM-DD-YY MM-DD-YY
☐ New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
MM-DD-YY MM-DD-YY
7. If "YES" to question 6:
- 7a. For years prior to 1/1/15, has Form(s) NYC-115 (Report of Federal/State Change in Taxable Income) been filed? ☐ YES ☐ NO
- 7b. For years beginning on or after 1/1/15, has an amended return(s) been filed? ☐ YES ☐ NO
8. 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
9. If "YES", were all required Commercial Rent Tax Returns filed? ☐ YES ☐ NO
Please enter Employer Identification Number or Social Security Number which was used on the Commercial Rent Tax Return: _____

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 9	DATE	AMOUNT
A. Payment with declaration, Form NYC-5UBTI (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. TOTAL of A, B, C, D, E, F (enter on Schedule A, line 9)		

MAILING INSTRUCTIONS

Attach copy of federal Form 1040, Schedule C or Schedule F. If this is a final return, attach an entire copy of federal Form 1040.
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 Social Security Number on your tax return and remittance.

The due date for the calendar year 2025 return is on or before April 15, 2026.

For fiscal years beginning in 2025, file on or before the 15th day of the fourth 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



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