



For CALENDAR YEAR 2025 beginning _____ and ending _____		
First name and initial		Last name
In Care Of		Name Change <input type="checkbox"/>
Business name		
Business address (number and street)		
City and State		Zip Code
Business Telephone Number		Date business began in NYC (mm-dd-yy)
		Date business ended in NYC (mm-dd-yy)
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 <input type="checkbox"/> NYS change <input type="checkbox"/> Final return - Check this box if you have ceased operations in NYC. <input type="checkbox"/> Enter 2-character special condition code if applicable (see instructions) <input type="checkbox"/> Engaged in a fully exempt unincorporated business activity <input type="checkbox"/> Engaged in a partially exempt unincorporated business activity <input type="checkbox"/> Federal/State Partnership Change (see instructions)		
Date of Final Determination <input type="checkbox"/> - <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		

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. (b) Credited to 2026 Estimated Tax on Form NYC-5UBTI		13a.	
		13b.	
13c. Routing Number <input type="text"/> Account Number <input type="text"/>	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. I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions)YES

SIGN HERE: Taxpayer's signature	Title	Date		
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 <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>
Preparer's Social Security Number or PTIN <input type="text"/> - <input type="text"/> - <input type="text"/>				
Firm's email address: _____				

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

SCHEDULE C The following information must be entered for this return to be complete.

- Nature of business or profession: _____
- New York State Sales Tax ID Number: _____
- 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: _____
- Enter home address: _____ Zip Code: _____
- If business terminated during the current taxable year, state date terminated. (mm-dd-yy) _____ - _____ - _____
(Attach a statement showing disposition of business property.)
- 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.: _____ MM-DD-YY End.: _____ MM-DD-YY
 New York State Department of Taxation and Finance State period(s): Beg.: _____ MM-DD-YY End.: _____ MM-DD-YY
- 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