

**NEW YORK CITY DEPARTMENT OF FINANCE**

[www.nyc.gov.Finance](http://www.nyc.gov.Finance)



**SOFTWARE VENDOR TEST PACKAGE  
FOR  
UNINCORPORATED BUSINESS TAX FOR ESTATES AND TRUSTS  
WITH  
BUSINESS TAX E-FILE**

**TAX YEAR 2016  
VERSION 1.0  
DECEMBER 5, 2016**

**Revision History**

<b>Version</b>	<b>Author</b>	<b>Date</b>	<b>Change Highlights</b>
1.0	Lawrence Sporn	12/05/2016	Initial Version

This package describes the New York City (NYC) Acceptance Testing System procedures for software developers participating in the NYC Business Tax e-File Program (BTeFile).

## WHO MUST TEST

All software developers participating in the NYC BTeFile Program must test.

## WHAT TO TEST

The test verifies that the e-file software creates a complete return, carries appropriate values from one line/form to another, formats and transmits NYC return according to the XML specifications.

Software developers must test the NYC Unincorporated Business Tax for Estates and Trusts (UBTI-EIN) form that they support. Before testing you should inform NYC which UBTI-EIN form you support by email to [BTeFile@finance.nyc.gov](mailto:BTeFile@finance.nyc.gov).

## TEST CASE TO SUBMIT

All vendors participating in UBTI-EIN e-File must submit the following test scenario:

Test Case	Taxpayer Name	EIN	Primary Form	Associated Forms
1	CHER 2016 UBTI-EIN TC ONE	00-4000085	NYC-202EIN	Two Federal 1041 Schedules C

- If you do not support the primary forms do not submit that test.
- If you do not support one or more of the forms associated with a specific test case, submit the test with the unsupported form(s) as a PDF attachment(s). If this is done, an email must be sent to [BTeFile@finance.nyc.gov](mailto:BTeFile@finance.nyc.gov) indicating the forms sent as PDF attachments.
- Contact [BTeFile@finance.nyc.gov](mailto:BTeFile@finance.nyc.gov) if you desire to send additional test returns not covered in this test package.

## WHEN TO TEST

Testing for UBT-EIN filers is scheduled to begin December 6, 2016. To ensure adequate time for testing before the filing season, software developers should submit their initial NYC test files as soon as possible. There is no cutoff date for testing with NYC, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYC. Software developers may conduct federal and City testing concurrently if the IRS allows it.

## **TRANSMITTING TEST FILES**

Software developers must transmit NYC test files through the IRS MeF system. You will get an acknowledgment from the IRS. If your test files are accepted by the IRS, NYC will retrieve your test files. If your test files are rejected by the IRS, you must correct the error and re-transmit. You may transmit an incomplete set of test cases during testing. However, a final set of acceptable test returns must be submitted in order to be accepted into the NYC BTeFile Program.

When your test has been transmitted to the IRS, you must send an email to [BTeFile@Finance.nyc.gov](mailto:BTeFile@Finance.nyc.gov). This email must include the test case(s) being submitted, and any deviation from the test data.

## **COMMUNICATING TEST RESULTS**

Software Developers will be given confirmation by telephone and email from the New York City Business Tax e-File Coordinator when software has been successfully tested and approved. Only approved software may be released and distributed by the developer. NYC will make every effort to provide test results to software developers within 48 hours, Monday through Friday.

## **TEST ACKNOWLEDGMENT**

For each submission a software developer sends through the IRS, DOF will acknowledge. The acknowledgment they receive will be either positive (ACK) or negative (NACK). The acknowledgment will be sent back to the IRS system for the vendor to pick up.

## **APPROVAL OF E-FILE SOFTWARE**

To be accepted into the NYC Business Tax e-file program, software developers are required to successfully complete the NYC testing, in addition to completing the IRS testing. Once software developers successfully complete the NYC test, NYC will inform them by email that their e-file software has been approved for NYC BTeFile. A list of approved BTeFile software packages will be posted on NYC Department of Finance's Web site, with a link to the software Web site (if provided by the software developers).

# UBTI-EIN Test Case

Begins on the next page

Taxpayer name	CHER 2016 UBTI-EIN TC ONE
EIN	00-4000085
Primary Form	NYC-202EIN
Associated Form(s)	Two Federal Form 1041 Schedules C
Attachments	None
Purpose of test	Generic Form Calculate Business and Investment Allocation Percentages and complete all related missing lines.
Other instructions	None



For CALENDAR YEAR 2016 or Fiscal YEAR beginning \_\_\_\_\_, 2016 and ending \_\_\_\_\_

Name of Trust or Estate: CHER 2016 UBTI-EIN TEST CASE. In Care Of: Ellen White, Fiduciary Cheryl Green Trust. Address of Trustee or Estate: 1500 Test Run, Eugene, OR. Business Telephone Number: 458-123-4567. Date business began in NYC: 01/01/2008. EMAIL ADDRESS: CGreen@email.com. EMPLOYER IDENTIFICATION NUMBER: 00-4000085. BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C: 332000.

CHECK ALL THAT APPLY. [X] Amended return. [X] IRS change. [X] NYS change. Date of Final Determination: 04-01-2017. [ ] Final return - Ceased operations. [ ] Engaged in a fully exempt unincorporated business activity. [ ] Engaged in a partially exempt unincorporated business activity. [X] Claim any 9/11/01-related federal tax benefits. [7][7] Enter 2-character special condition code.

SCHEDULE A

Computation of Tax

BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with 3 columns: Line Number, Description, and Payment Amount. Line 1: Business income, 310,473. Line 2: Business allocation percentage, [redacted]%. Line 3: NYC real property income, [redacted]. Line 4: Balance (line 1 less line 3), 310,473. Line 5: Multiply line 4 by the business allocation percentage, [redacted]. Line 6: Amount from line 3 (NYC real property income and gain not subject to allocation), [redacted]. Line 7: Investment income, [redacted]. Line 8: Investment allocation percentage, [redacted]%. Line 9: Multiply line 7 by the investment allocation percentage, 0. Line 10: Total before NOL deduction, [redacted]. Line 11: Deduct: NYC net operating loss deduction, [redacted]. Line 12: Balance before allowance for taxpayer's services, [redacted]. Line 13: Less: allowance for taxpayer's services, [redacted]. Line 14: Balance before exemption, [redacted]. Line 15: Less: exemption - \$5,000, [redacted]. Line 16: Taxable income, [redacted]. Line 17: Tax before business tax credit, [redacted]. Line 18: Less: business tax credit, [redacted]. Line 19: UNINCORPORATED BUSINESS TAX, [redacted].

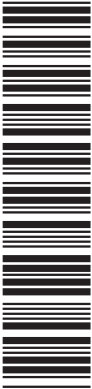
Name \_\_\_\_\_ EIN \_\_\_\_\_

20a. Credits from Form NYC-114.5 (attach form) (see instructions) .....	20a.			
20b. Credits from Form NYC-114.6 (attach form) (see instructions) .....	20b.			
20c. Credits from Form NYC-114.8 (attach form) (see instructions) .....	20c.			
20d. Credits from Form NYC-114.10 (attach form) (see instructions) .....	20d.			
21. Net tax after credits (line 19 less sum of lines 20a, 20b, 20c and 20d) .....	21.			
22. Payment of estimated Unincorporated Business Tax, including carryover credit from preceding year and payment with extension, NYC-EXT (see instructions) .....	22.		6,000	
23. If line 21 is larger than line 22, enter balance due .....	23.			
24. If line 21 is smaller than line 22, enter overpayment .....	24.			
25a. Interest (see instructions) .....	25a.			
25b. Additional charges (see instructions) .....	25b.			
25c. Penalty for underpayment of estimated tax (attach form NYC-221) ...	25c.			
26. Total of lines 25a, 25b and 25c .....	26.			
27. Net overpayment (line 24 less line 26) (see instructions) .....	27.			
28. Amount of line 27 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 28c OR <input type="checkbox"/> Paper check	28a.			
(b) Credited to 2017 Estimated Tax on Form NYC-5UBTI .....	28b.			
28c. Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE Checking <input type="checkbox"/> Savings <input type="checkbox"/>				
29. Total remittance due (see instructions) .....	29.			
30. NYC rent deducted on federal tax return or NYC rent from Schedule C, Part 1. (THIS LINE MUST BE COMPLETED) .	30.		0	
31. Gross receipts or sales from federal return .....	31.		505,682	

**Business Tax Credit Computation**

- If the amount on page 1, line 17, is \$3,400 or less, your credit on line 18 is the entire amount of tax on line 17. (NO TAX WILL BE DUE.)
- If the amount on page 1, line 17, is \$5,400 or over, no credit is allowed. Enter "0" on line 18.
- If the amount on page 1, line 17, is over \$3,400 but less than \$5,400, your credit is computed by the following formula:  

$$\text{amount on pg. 1, line 17} \times \left( \frac{\$5,400 \text{ minus tax on line 17}}{\$2,000} \right) = \text{your credit}$$



**Prepayments of Estimated Tax Computation**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 22	DATE	AMOUNT
A. Payment with declaration, Form NYC-5UBTI (1) .....	04-15-2016	1,500
B. Payment with Notice of Estimated Tax Due (2) .....	07-15-2016	1,500
C. Payment with Notice of Estimated Tax Due (3) .....	09-15-2016	1,500
D. Payment with Notice of Estimated Tax Due (4) .....	12-15-2016	1,500
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 22) .....		6,000

Name \_\_\_\_\_ EIN \_\_\_\_\_

**SCHEDULE B Computation of Total Income**

**Part 1** Items of business income, gain, loss or deduction

1.	Net profit (or loss) from business, farming or professions as reported for federal tax purposes from federal Schedule C, C-EZ or F (Form 1040) (see instructions) .....	1.	306,223	
2.	If entering income from more than one federal Schedule C, C-EZ or F (Form 1040), check this box. Enter the number of Schedules C, C-EZ or F attached: <input checked="" type="checkbox"/> <span style="border: 1px solid black; padding: 0 5px;">2</span>	2.		
3.	Gain (or loss) from sale of business personal property or business real property (attach federal Schedule D or Form 4797) (see instructions) .....	3.		
4.	Net amount of rental or royalty income from business personal property or business real property (attach federal Schedule E) (see instructions) .....	4.		
5.	Other business income (or loss) (attach schedule) (see instructions) .....	5.		
6.	Total federal income (or loss) (combine lines 1 through 5) .....	6.	306,223	
7.	Subtract net income or gain (or add net loss) from rental, sale or exchange of real property situated outside New York City, if included in line 3 or 4 above (attach schedule) (see instructions) .....	7.		
8.	Total income before New York City modifications (combine lines 6 and 7) .....	8.	306,223	

**Part 2** New York City modifications (see instructions for Schedule B, part 2)

**ADDITIONS**

9.	All income taxes and Unincorporated Business Taxes .....	9.	8,250	
10a.	Relocation credits .....	10a.		
10b.	Expenses related to exempt income .....	10b.		
10c.	Depreciation adjustments (attach Form NYC-399 and/or NYC-399Z) .....	10c.		
10d.	Real estate additions (see instructions) .....	10d.		
11.	Other additions (attach schedule) (see instructions) .....	11.	10,000	
12.	Total additions (add lines 9 through 11) .....	12.	18,250	

**SUBTRACTIONS**

13.	All income tax and Unincorporated Business Tax refunds (included in part 1) .....	13.		
14.	Wages and salaries subject to federal jobs credit (attach federal Form 5884) .....	14.		
15.	Depreciation adjustment (attach Form NYC-399 and/or NYC-399Z) .....	15.		
16.	Exempt income included in part 1 (attach schedule) .....	16.		
17.	50% of dividends (see instructions) .....	17.		
18.	Real estate subtractions (see instructions) .....	18.		
19.	Other subtractions (attach schedule) (see instructions) .....	19.	5,000	
20.	Total subtractions (add lines 13 through 19) .....	20.	5,000	
21.	NYC modifications (combine lines 12 and 20) .....	21.	13,250	
22.	Total income (combine lines 8 and 21) .....	22.	319,473	
23.	Less: Charitable contributions (not to exceed 5% of line 22) (see instructions) .....	23.	9,000	
24.	Balance (line 22 less line 23) .....	24.	310,473	
25.	Investment income - (complete lines a through g below) (see instructions)			
(a)	Dividends from stocks held for investment .....	25a.		
(b)	Interest from investment capital (include non-exempt governmental obligations) (itemize on rider) .....	25b.		
(c)	Net capital gain (loss) from sales or exchanges of securities held for investment .....	25c.		
(d)	Income from assets included on line 3 of Schedule D .....	25d.		
(e)	Add lines 25a through 25d inclusive .....	25e.		
(f)	Deductions directly or indirectly attributable to investment income .....	25f.		
(g)	Interest on bank accounts included in income reported on line 25d .....	25g.		
26.	Investment income (line 25e less line 25f) (enter on page 1, Sch. A, line 7) .....	26.		
27.	<b>BUSINESS INCOME</b> (line 24 less line 26) (enter here and transfer amount to pg 1, Sch. A, line 1) .....	27.	310,473	



60331691



Name \_\_\_\_\_ EIN \_\_\_\_\_

**ALLOCATION OF BUSINESS INCOME** - Taxpayers who carry on business both inside and outside New York City should complete Schedule C, Parts 1, 2 and 3 (below). Taxpayers who do not carry on business both inside and outside New York City should omit Schedule C, Parts 1 and 2 (below), enter 100% on Part 3, line 5 and enter 100% on Schedule A, line 2.

**SCHEDULE C Complete this schedule if business is carried on both inside and outside New York City**

**Part 1** List location of each place of business **INSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 123 Test Street CITY Brooklyn STATE NY ZIP 11201	0	Catering	2	19,475	Various
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b>	<b>0</b>		<b>2</b>	<b>19,475</b>	

**Part 2** List location of each place of business **OUTSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 1500 Test Street CITY Eugene STATE OR ZIP 97401	0	Food Preparation	1	37,150	Various
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b>	<b>0</b>		<b>1</b>	<b>37,150</b>	

**Part 3 Formula Basis Allocation of Income**

DESCRIPTION OF ITEMS USED AS FACTORS	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE	COLUMN C
1. Average value of the real and tangible personal property of the business (see instr)	0	75,000	PERCENTAGE IN NEW YORK CITY  (COLUMN A DIVIDED BY COLUMN B)
a. Business real property owned ..... 1a.			
b. Business real property rented from others (rent x 8) ..... 1b.			
c. Business tangible personal property owned ..... 1c.	0	7,500	
d. Business tangible personal property rented from others (rent x 8) ..... 1d.			
e. Total of lines 1a - 1d ..... 1e.	0	82,500	
f. Multiply Column C of line 1e by 6.5 ..... 1f.			
2a. Wages, salaries and other personal service compensation paid to employees during the year ..... 2a.	19,475	56,625	██████ %
2b. Multiply Column C of line 2a by 6.5 ..... 2b.			██████ %
3a. Gross sales of merchandise or charges for services during the year ..... 3a.	195,350	260,182	██████ %
3b. Multiply Column C of line 3a by 87 ..... 3b.			██████ %
<b>Weighted Factor Allocation</b>			
4a. Add Column C, lines 1f, 2b and 3b ..... 4a.			██████ %
4b. Divide line 4a by 100 if no factors are missing. If a factor is missing, divide line 4a by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point ..... 4b.			██████ %
<b>Business Allocation Percentage</b>			
5. Enter percentage from line 4b. Transfer to page 1, Schedule A, line 2. See instructions ..... 5.			██████ %
6. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN YOUR HOME? ..... <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			
7. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN YOUR HOME? ..... <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			

**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)
					%	
1. Totals (including items on rider) .....						
2. Investment allocation percentage (line 1G divided by line 1E, round to the nearest one hundredth of a percentage point)					%	
3. Cash - (To treat cash as investment capital, you must include it on this line.) .....						
4. Investment capital. Total of lines 1E and 3E .....						

Name \_\_\_\_\_ EIN \_\_\_\_\_

**SCHEDULE E**

**If you are taking a Net Operating Loss Deduction this year, please attach Form NYC-NOLD-UBTI**

**SCHEDULE F The following information must be entered for this return to be complete. (See Instructions)**

- Nature of business or profession: Grantor Trust (Catering and Food Preparation)
- New York State Sales Tax ID Number: 1 2 3 4 5 6 7 8 9
- Did you file a New York City Unincorporated Business Tax Return for the following years:  
**2014:**  YES  NO **2015:**  YES  NO  
 If "NO," state reason: Created in 2015
- Enter home address: 123 Test Street, Brooklyn, NY Zip Code: 11201
- 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.: \_\_\_\_\_ 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
- Has Form NYC-115 (Report of Federal/State Change in Taxable Income) been filed?  
 Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions)..  YES  NO
- Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS) (see instr.)? .....  YES  NO
- Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return? .....  YES  NO
- 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
- If "YES", were all required Commercial Rent Tax Returns filed? .....  YES  NO  
 Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: \_\_\_\_\_

**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"/>					
<b>SIGN HERE:</b>	Signature of taxpayer	Title <u>Trustee</u>	Date <u>04-15-2017</u>	Preparer's Social Security Number or PTIN	
<b>PREPARER'S USE ONLY</b>	Preparer's signature	Preparer's printed name <u>John Appleseed</u>	Check if self-employed <input type="checkbox"/>	Date <u>04-01-2017</u>	<u>P 0 0 - 0 0 - 0 0 0 1</u>
	<u>JA, CPA Tax Service</u>	<u>123 Tax Preparer Street, Eugene, OR</u>	<u>97401</u>	Firm's Employer Identification Number	
	▲ Firm's name (or yours, if self-employed)	▲ Address	▲ Zip Code	<u>9 7 - 0 0 0 0 0 0 1</u>	

**MAILING INSTRUCTIONS**

**Attach copy of federal Form 1040, Schedule C, Schedule C-EZ or Schedule F. If this is a final return, attach an entire copy of federal Form 1041. 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 Employer Identification Number on your tax return and remittance. The due date for the calendar year 2016 return is on or before April 18, 2017. For fiscal years beginning in 2016, 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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**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business  
(Sole Proprietorship)**

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

**2016**  
Attachment  
Sequence No. **09**

Name of proprietor <b>CHERYL GREEN</b>		Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see instructions) <b>CATERING Schedule C1</b>	<b>B</b> Enter code from instructions ▶ 3   3   2   0   0   0	
<b>C</b> Business name. If no separate business name, leave blank. <b>CHER 2016 UBTI-EIN TEST CASE</b>	<b>D</b> Employer ID number (EIN), (see instr.) 0   0   4   0   0   0   0   8   5	
<b>E</b> Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>H</b> If you started or acquired this business during 2016, check here . . . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>J</b> If "Yes," did you or will you file required Forms 1099? . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . ▶ <input type="checkbox"/>	<b>1</b>	349,832	
<b>2</b> Returns and allowances . . . . .	<b>2</b>		
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	148,350	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	201,482	
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>		
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶	<b>7</b>	201,482	

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising . . . . .	<b>8</b>	1,000	<b>18</b> Office expense (see instructions)	<b>18</b>	528
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>		<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	1425
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions) . . . . .	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>	425	<b>25</b> Utilities . . . . .	<b>25</b>	780
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	<b>28</b>	4,158	<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	197324	<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>27b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	197,324			
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					<b>32a</b> <input type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input checked="" type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)		
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	<b>35</b>	31,938
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>	
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>	37,150
<b>38</b>	Materials and supplies . . . . .	<b>38</b>	85,000
<b>39</b>	Other costs . . . . .	<b>39</b>	
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>	154,088
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>	5,738
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	148,350

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year)    ▶    /    /		
<b>44</b>	Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:		
<b>a</b>	Business _____	<b>b</b>	Commuting (see instructions) _____
		<b>c</b>	Other _____
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use?. . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

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<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b>	

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business  
(Sole Proprietorship)**

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

**2016**  
Attachment  
Sequence No. **09**

Name of proprietor <b>CHERYL GREEN</b>		Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see instructions) <b>FOOD SERVICES Schedule C2</b>	<b>B</b> Enter code from instructions ▶ 7   2   2   3   0   0	
<b>C</b> Business name. If no separate business name, leave blank. <b>CHER 2016 UBTI-EIN TEST CASE</b>	<b>D</b> Employer ID number (EIN), (see instr.) 0   0   4   0   0   0   0   8   5	
<b>E</b> Business address (including suite or room no.) ▶ <b>1500 Test Run</b> City, town or post office, state, and ZIP code <b>Eugene, OR 97401</b>		
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>H</b> If you started or acquired this business during 2016, check here		<input type="checkbox"/>
<b>I</b> Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions)		<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>J</b> If "Yes," did you or will you file required Forms 1099?		<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . ▶ <input type="checkbox"/>	<b>1</b>	155,850	
<b>2</b> Returns and allowances . . . . .	<b>2</b>		
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	155,850	
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	28,900	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	126,950	
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>		
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶	<b>7</b>	126,950	

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising . . . . .	<b>8</b>	1,250	<b>18</b> Office expense (see instructions)	<b>18</b>	350
<b>9</b> Car and truck expenses (see instructions). . . . .	<b>9</b>	2,500	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	956
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	2,135
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	295
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	9,600	<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions) . . . . .	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>	425	<b>25</b> Utilities . . . . .	<b>25</b>	540
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	<b>28</b>	18,051	<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	108,899	<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>27b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	108,899			
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					<b>32a</b> <input type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.

**Part III Cost of Goods Sold** (see instructions)

**33** Method(s) used to value closing inventory:    **a**  Cost    **b**  Lower of cost or market    **c**  Other (attach explanation)

**34** Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If "Yes," attach explanation . . . . .  **Yes**     **No**

<b>35</b> Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	<b>35</b>	49,238	
<b>36</b> Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>		
<b>37</b> Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>	19,475	
<b>38</b> Materials and supplies . . . . .	<b>38</b>	863	
<b>39</b> Other costs . . . . .	<b>39</b>		
<b>40</b> Add lines 35 through 39 . . . . .	<b>40</b>	69,576	
<b>41</b> Inventory at end of year . . . . .	<b>41</b>	40,676	
<b>42</b> <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	28,900	

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

**43** When did you place your vehicle in service for business purposes? (month, day, year)    ▶ 01 / 01 / 16

**44** Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:

**a** Business    25,000    **b** Commuting (see instructions)    **c** Other

**45** Was your vehicle available for personal use during off-duty hours? . . . . .  **Yes**     **No**

**46** Do you (or your spouse) have another vehicle available for personal use?. . . . .  **Yes**     **No**

**47a** Do you have evidence to support your deduction? . . . . .  **Yes**     **No**

**b** If "Yes," is the evidence written? . . . . .  **Yes**     **No**

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

<b>48</b> <b>Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b>		