



FINANCE  
NEW • YORK

NYC  
113

NEW YORK CITY DEPARTMENT OF FINANCE  
UNINCORPORATED BUSINESS TAX  
AMENDED RETURN AND/OR CLAIM FOR REFUND

For CALENDAR YEAR \_\_\_\_\_ or FISCAL YEAR beginning \_\_\_\_\_ and ending \_\_\_\_\_

Print or Type

Name  
Address (number and street)  
City and State Zip Code  
Telephone Number

SOCIAL SECURITY NUMBER  
EMPLOYER IDENTIFICATION NUMBER

NYC RETURN  
WAS FILED ON: (✓)

NYC-202  
 NYC-204

NYC-202EZ  
 Check here if you were not subject to the UBT for the tax period.  
(Attach explanation)

Table with 4 columns: Description, COLUMN 1 (As Originally Reported), COLUMN 2 (Net Change), and COLUMN 3 (Correct Amount). Rows include Total income from business, Taxable business income, Tax @ 4%, Sales tax addback, Total tax before business tax credit, Business tax credit, Unincorporated business tax, Credits, Net tax, Prior payments, Amount on line 10, Interest, Additional charges, Total amount due, and Amount on line 14 to be refunded.

ENTER TAX PERIOD

CERTIFICATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

TAXPAYER'S SIGNATURE: If joint return was filed, both husband and wife must sign. Spouse. Date.  
PREPARER'S USE ONLY: Signature of preparer other than taxpayer. Address. EIN or SSN. Date.

MAILING INSTRUCTIONS ARE LOCATED ON THE FOLLOWING PAGE

Make remittance payable to the order of:  
**NYC DEPARTMENT OF FINANCE.**  
 Payment must be made in U.S. dollars, drawn on a U.S. bank.

To receive proper credit, you must enter your correct  
 Employer Identification Number or Social Security Number on  
 your tax return and remittance.

**MAILING  
 INSTRUCTIONS** ➤

**RETURNS WITH REMITTANCES**  
 NYC DEPARTMENT OF FINANCE  
 BOX 3900 CHURCH STREET STATION  
 NEW YORK, NY 10008

**RETURNS CLAIMING REFUNDS**  
 NYC DEPARTMENT OF FINANCE  
 BOX 1117 WALL STREET STATION  
 NEW YORK, NY 10268-1117

**ALL OTHER RETURNS**  
 NYC DEPARTMENT OF FINANCE  
 BOX 1130 WALL STREET STATION  
 NEW YORK, NY 10268-1130

## GENERAL INFORMATION

### PURPOSE OF FORM

Use Form NYC-113 to amend Form NYC-202, NYC 202EZ or NYC-204, as originally filed or as it was later adjusted by an amended return, or to claim a refund of Unincorporated Business Tax.

An amended New York City return must be filed within 90 days after filing an amended federal or New York State return.

If a change or correction of federal or New York State taxable income or other tax base is made by the Internal Revenue Service and/or the New York State Department of Taxation and Finance, report the change on Form NYC-115 (Report of Federal/State Change). **Do not use Form NYC-113.**

### FILING REQUIREMENTS FOR REFUND OR CREDIT

1. A separate Form NYC-113 must be filed for each tax period for which a credit or refund is claimed.
2. This claim must be filed within *three* years from the time the return was filed or *two* years from the time the tax was paid, whichever expires the later, or, if no return was filed, within *two* years from the time the tax was paid. If the claim is filed within the three-year period after filing the return, the amount of the credit or refund cannot exceed the portion of the tax paid within the three years immediately preceding the filing of the claim plus the period of any extension of time for filing the return. If the claim is not filed within the three-year peri-

od, but is filed within the two-year period, the amount of credit or refund cannot exceed the portion of the tax paid during the two years immediately preceding the filing of the claim.

3. If the period for assessing the tax has been extended by agreement between the taxpayer and the Department of Finance, the claim for refund or credit must be made within six months after the expiration of the extended period.
4. If a timely petition for the redetermination of a deficiency has been filed, no separate claim for credit or refund need be filed for that year.

### CLAIMS BASED ON CREDIT(S)

If this claim is based upon a sales and compensating use tax credit, real estate tax escalation credit, employment opportunity relocation costs credit, UBT Paid Credit, energy cost savings credit (ECS) or relocation and employment assistance program (REAP) credit, it must be accompanied by Form NYC-114.5, Form NYC-114.6, Form NYC-114.7 or Form NYC-ECS together with appropriate documentation. In addition, if the sales and compensating use tax credit claim is due to a New York State Department of Taxation and Finance audit, substantiation of the payment must be submitted.

### CLAIMS BASED ON NET OPERATING LOSSES

For net operating losses sustained during tax years ending after June 30, 1989, only the first \$10,000 of loss for that year may be carried back.

## CLAIMS FILED BY TAXPAYER REPRESENTATIVE

1. If a return was filed by a presently deceased individual and this claim is thereafter filed by the individual's legal representative, certified copies of the letters testamentary, letters of administrative, or other similar evidence must be attached to the claim to show the authority of the executor, administrator or other fiduciary by whom the claim is filed.
2. If an executor, administrator, guardian, trustee, receiver or other fiduciary files a return and thereafter this refund claim is filed by the same person, documentary evidence to establish the legal authority need not accompany the claim, provided that a statement is made on the claim showing that the return was filed by the same person acting in the same capacity.
3. The Department of Finance has no authority to recognize any representative named in the claim unless a power of attorney is filed in duplicate. If refund claims for more than one year are filed at the same time, a single copy of the power of attorney must be submitted for each year.

## SPECIFIC INSTRUCTIONS

### **COLUMN 1 - AMOUNT ORIGINALLY REPORTED**

Enter the amounts from New York City return as originally filed or as you later amended it.

### **COLUMN 2 - NET CHANGE**

Enter the net increase or net decrease for each line you are changing. Use parentheses around all amounts that are decreases. *(Attach a separate schedule explaining the increases or decreases.) Submit schedule of allocation percentages (if any) utilized in making entries in column 2 of this report.*

### **COLUMN 3 - CORRECT AMOUNT**

Add the increase in column 2 to the amount in column 1 or subtract the column 2 decrease from column 1. Enter the result in column 3. For any item not changed, enter the amount from column 1 in column 3.

### **LINE 10 - PRIOR PAYMENTS**

Enter at line 10, columns 1 and 3 the sum of: a) all estimated tax payments made for the period covered by this return; b) all amounts paid with any application for extension to file the original return; c) all overpayments from prior tax periods credited towards the tax for the period covered by this return; and d) all amounts paid with the original return or a previously filed amended return.

### **LINES 11 AND 12 - PRIOR APPLICATION OF OVERPAYMENT**

Enter at line 11, columns 1 and 3 the amount of any overpayment shown on the original return or previous refund claim (for the same period) previously refunded to you.

Enter at line 12, columns 1 and 3 the amount of any overpayment shown on the original return or previous refund claim (for the same period) that you requested to be credited towards tax for a subsequent period.

### **LINE 16 - INTEREST**

Enter at line 16, column 3, interest owed on the additional tax due computed at the rate prescribed in the interest rate table from the due date of the Unincorporated Business Tax Return (without regard to any extension of time for payment) to the date of payment.

For the rate of interest on overpayments, for a rate of interest not shown in the table below and for interest calculations, contact **Taxpayer Assistance** at (718) 935-6000.

## INTEREST RATE TABLE - ADDITIONAL TAX DUE

Beginning		Ending	Rate of Interest
March 1, 1984	through	February 28, 1986	10%
March 1, 1986	through	February 28, 1987	7.9%
March 1, 1987	through	February 29, 1988	6%
March 1, 1988	through	February 28, 1989	7.2%
March 1, 1989	through	August 31, 1989	8.5%
September 1, 1989	through	September 30, 1989	12%
October 1, 1989	through	June 30, 1991	11%
July 1, 1991	through	December 31, 1991	10%
January 1, 1992	through	March 31, 1992	9%
April 1, 1992	through	September 30, 1992	8%
October 1, 1992	through	June 30, 1994	7%
July 1, 1994	through	September 30, 1994	8%
October 1, 1994	through	March 31, 1995	9%
April 1, 1995	through	June 30, 1995	10%
July 1, 1995	through	March 31, 1996	9%
April 1, 1996	through	June 30, 1996	8%
July 1, 1996	through	March 31, 1998	9%
April 1, 1998	through	December 31, 1998	8%

## LINE 17 - ADDITIONAL CHARGES

- a) A **late filing penalty** is assessed if you failed to file the original return when due, unless the failure was due to reasonable cause. For every month or partial month that the return was late, add to the corrected amount of tax (less any payments made on or before the due date and credits that may be claimed against the tax) 5% up to a total of 25%.
- b) If the original return was filed more than 60 days late, you will be subject to the **minimum late filing penalty**. This penalty is the lesser of (1) \$100 or (2) 100% of the amount required to be shown on the form (less any payments made by the due date or credits claimed on the return).
- c) A **late payment penalty** is assessed if you failed to pay the tax shown on the original return by the prescribed filing date, unless the failure was due to reasonable cause. For every month or partial month that your payment is late, add to the tax (less any payments made or credits claimed against the tax) 1/2% of the lesser of the amount shown on the orig-

inal return or the amount shown on this form, up to a total of 25%.

- d) The total of the additional charges in *a* and *c* may not exceed 5% for any one month except as provided for in *b*.

If you claim not to be liable for these additional charges, attach a statement to this form explaining the delay in filing, payment or both.

## TAXPAYER ASSISTANCE

If you have a tax-related question or problem, contact Taxpayer Assistance at **(718) 935-6000**, Monday through Friday, between the hours of 9:00 am and 4:30 pm, or e-mail your inquiry to:

**ubt@DOFLAN.nycnet.ci.nyc.ny.us**

## OBTAIN FORMS BY FAX

You can order forms and other documents and have them delivered to you immediately by fax machine. Call the Department of Finance's new Tax Fax System from the telephone connected to your fax machine or fax modem. The Tax Fax telephone number is (718) 935-6114. This service is available 24 hour a day, seven days a week.

## OBTAIN FORMS BY INTERNET

You can also order forms by visiting our internet web site at: **<http://www.ci.nyc.ny.us/finance>**

## PRIVACY ACT NOTIFICATION

The Federal Privacy Act of 1974, as amended, requires all agencies requesting identifying numbers to inform, individuals from whom they seek information why the request is being made and how the information is used. The disclosure of identifying numbers, including Social Security Numbers, is required by Sections 11-102.1 and 11-537 of the Administrative Code of the City of New York. Such numbers which are disclosed on any report or return are used for tax administration purposes, and as may be required by law, or when the taxpayer gives written authorization to this department for another department, person, agency or entity to have access (limited or otherwise) to the information contained in his/her return.