

Credit for City of New York Unincorporated Business Tax



Print or type	Please enter your first name first. For a joint claim, use both name lines.		
	Your first name and middle initial	Your last name <i>(for a joint claim, enter spouse's name on line below)</i>	
	Spouse's first name and middle initial	Spouse's last name	
	Mailing address <i>(number and street or rural route)</i>		Apartment number
City, village or post office		State	ZIP code



IT-219

Taxpayer identification number (SSN or EIN)

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Note: Form IT-219 must be attached to your return, Form IT-201, Form IT-203, or Form IT-205.

Part I – Partner *(see instructions)*

Name (as shown on Form NYC-204)	Partnership year end (as shown on Form NYC-204)	Employer identification number

- 1 Enter the amount from Form NYC-204, line 25 *(see instructions)* 1. [] [] [] [] [] [] [] [] [] []
- 2 Enter the amount from Form NYC-204, line 22 *(see instructions)* 2. [] [] [] [] [] [] [] [] [] []
- 3 Add lines 1 and 2 3. [] [] [] [] [] [] [] [] [] []
- 4 Enter your percentage of total distributive shares from Form NYC-204, Schedule C, column 4. Enter amount as a decimal and carry four places (i.e., 17.5% = .1750) 4. [] [] [] [] [] [] [] [] [] []
- 5 Multiply line 3 by line 4 *(if more than one business, see instructions)* 5. [] [] [] [] [] [] [] [] [] []

Part II – Individuals:

- 6 **Resident individuals** – enter the amount from Form NYC-202, line 23 *(see instructions)*
Part-year resident individuals – enter the amount from **Worksheet A** *(on back)* 6. [] [] [] [] [] [] [] [] [] []

Part III – Beneficiary's share of unincorporated business taxes *(see instructions)*

- 7 **Beneficiary:** Enter your share of City of New York unincorporated business taxes imposed on the estate or trust *(see instructions)*
- | | | |
|-------------------------|--------------------------------|--|
| Name of estate or trust | Employer Identification Number | 7. [] [] [] [] [] [] [] [] [] [] |
| | | |

Part IV – Computation of Credit

- 8 **Fiduciary:** Enter the amount from Worksheet C, line 5, column D *(from back page; see instructions)*
All others: Add lines 5, 6, and 7. *(Partners, see instructions.)* 8. [] [] [] [] [] [] [] [] [] []
- 9 Enter your taxable income from **Full-year city of New York resident individual:** Form IT-201, line 35
Part-year city of New York resident individual: Form IT-360.1, line 47
Full-year city of New York resident estate or trust: Form IT-205, line 5
Part-year city of New York resident trust: Form IT-205-A, line 10, col. (b) . . . 9. [] [] [] [] [] [] [] [] [] []
- 10 If line 9 above is:
 - \$42,000 or less, enter **.650** (65%)
 - more than \$42,000 but not more than \$142,000, complete **Worksheet B** *(on back)*
 - more than \$142,000, enter **.150** (15%) 10. [] [] [] [] [] [] [] [] [] []
- 11 Multiply line 8 by line 10. **City of New York resident individuals:** Continue on line 12 below, **City of New York part-year resident individuals:** Stop; transfer line 11 amount to Form IT-360.1, line 54, **Estates and Trusts:** Stop; transfer line 11 amount to Form IT-205, line 22 11. [] [] [] [] [] [] [] [] [] []
- City of New York Full Year Resident Individuals**
- 12 Amount from Form IT-201, line 45 12. [] [] [] [] [] [] [] [] [] []
- 13 Amount from Form IT-201-ATT, line 34 13. [] [] [] [] [] [] [] [] [] []
- 14 Amount from Form IT-201-ATT, line 35 14. [] [] [] [] [] [] [] [] [] []
- 15 Add lines 12, 13, and 14 15. [] [] [] [] [] [] [] [] [] []
- 16 Enter the **smaller** amount from line 11 or 15 here and transfer the amount to Form IT-201-ATT, line 52 16. [] [] [] [] [] [] [] [] [] []

Worksheet A

1. Enter the amount from Form NYC-202, line 23 1. _____
2. **Individuals:** Enter the amount from Form IT-360.1, Part I, line 6, column B (*see instructions*)
Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column C 2. _____
3. **Individuals:** Enter the amount from Form IT-360.1, line 6, column A (*see instructions*)
Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column A 3. _____
4. Divide line 2 by line 3 and carry the result to four decimal places 4. .
5. Multiply line 1 by line 4. This is the part-year resident tax imposed on the unincorporated business. **Estate and Trusts:**
 Include this amount in Worksheet C, line 6, column D total. **All Others:** Transfer this amount to line 6 on the front page.. 5. _____

Worksheet B

1. Base percentage 65% 1. .650
2. Enter your taxable income from front page, line 9..... 2. _____
3. Base amount..... 3. \$42,000
4. Subtract line 3 from line 2 4. _____
5. Divide line 4 by 200 and round to next highest whole number (*e.g., 464.2 = 465*)..... 5. _____
6. Multiply line 5 by .001..... 6. .
7. Subtract line 6 from line 1. Transfer this decimal to the front page, line 10..... 7. .

Worksheet C (for estates and trusts only)

Fiduciary's and Beneficiary's share of city of New York unincorporated business tax

	A Name and address of beneficiary	B Beneficiary's identifying number	C Allocation percentage	D Beneficiary's eligible unincorporated business taxes
1				
2				
3				
4				
	5	Fiduciary		
		6	Totals	100%

