

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)

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Part II – Individual

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

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

- 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

- 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. .
- Enter your taxable income from:
Full-year city of New York resident individual – Form IT-201, line 37
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. .
- 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. .
- 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. .
- Amount from Form IT-201, line 47 12. .
- Amount from Form IT-201-ATT, line 38 13. .
- Amount from Form IT-201-ATT, line 39 14. .
- Add lines 12, 13, and 14 15. .
- Enter the **smaller** amount from line 11 or 15 here and transfer the amount to Form IT-201-ATT, line 63 .. 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*) 2. _____
Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column C
3. **Individuals:** Enter the amount from Form IT-360.1, line 6, column A (*see instructions*) 3. _____
Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column A.....
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. **Estates 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 (*for example, 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%

