

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
Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column C (*see instructions*) .. 2. _____
3. **Individuals:** Enter the amount from Form IT-360.1, line 6, column A
Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column A (*see instructions*) .. 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.
Estates and trusts: Include this amount in Schedule A, *Totals* line, column D.
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 the 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 amount to the front page, line 10 7. .

Schedule A (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
Totals		100%	
Fiduciary			

