

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 <i>(as shown on Form NYC-204)</i>	Partnership year end <i>(as shown on Form NYC-204)</i>	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 round to the fourth decimal place *(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 Schedule A, *Fiduciary* line, column D *(on back; 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.** .
- City of New York full-year resident individuals:**
- Amount from Form IT-201, line 47 **12.** .
- Amount from Form IT-201-ATT, line 39 **13.** .
- Amount from Form IT-201-ATT, line 40 **14.** .
- Add lines 12, 13, and 14 **15.** .
- Enter the **lesser** of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 65 **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
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 round the result to the fourth decimal place 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			

