



Credit for New York City Unincorporated Business Tax

Attach Form IT-219 to your return, Form IT-201, Form IT-203, or Form IT-205.

Name(s) as shown on return

▼ Taxpayer identification number (SSN or EIN)

Part 1 — Partner (see instructions)

Name of partnership (as shown on Form NYC-204)	Partnership year end (from Form NYC-204)	Partnership EIN
<input type="text"/>	<input type="text"/>	<input type="text"/>

1 Enter the amount from Form NYC-204, line 25 (see instr.)...	1.	<input type="text"/>	.	<input type="text"/>
2 Enter the amount from Form NYC-204, line 22 (see instr.)...	2.	<input type="text"/>	.	<input type="text"/>
3 Add lines 1 and 2.....	3.	<input type="text"/>	.	<input type="text"/>
4 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.	<input type="text"/>	.	<input type="text"/>
5 Multiply line 3 by line 4 (if more than one business, see instructions)	5.	<input type="text"/>	.	<input type="text"/>

Part 2 — Individual

6 Resident individual — Enter the amount from Form NYC-202, line 23 (see instructions)
Part-year resident individual — Enter the amount from Worksheet A, line 5 (on back)

6. .

Part 3 — Beneficiary's share of unincorporated business taxes (see instructions)

7 Beneficiary — Enter your share of New York City unincorporated business taxes imposed on the estate or trust (see instructions)

Name of estate or trust	▼ Employer identification number	7.	<input type="text"/>	.	<input type="text"/>
<input type="text"/>	<input type="text"/>				

Part 4 — Computation of credit

8 Fiduciaries — Enter the amount from Schedule A, Fiduciary line, column D (on back; see instr.)
All others — Add lines 5, 6, and 7 (partners, see instructions)

8. .

9 Enter your taxable income from:
Full-year NYC resident individuals — Form IT-201, line 37
Part-year NYC resident individuals — Form IT-360.1, line 47
Full-year NYC resident estates or trusts — Form IT-205, line 5
Part-year NYC resident trusts — Form IT-205-A, line 10, col. (b)

9. .

10 If line 9 above is:
— \$42,000 or less, enter 1.000 (100%)
— more than \$42,000, but less than \$142,000, complete Worksheet B (on back)
— \$142,000 or more, enter .230 (23%)

10. .

11 Multiply line 8 by line 10. New York City resident individuals — Continue on line 12 below.
NYC part-year resident individuals — Stop; enter line 11 amount on Form IT-360.1, line 54.
Estates and trusts — Stop; enter line 11 amount on Form IT-205, line 22

11. .

New York City full-year resident individuals

12 Amount from Form IT-201, line 49	12.	<input type="text"/>	.	<input type="text"/>
13 Amount from Form IT-201-ATT, line 32	13.	<input type="text"/>	.	<input type="text"/>
14 Amount from Form IT-201-ATT, line 33	14.	<input type="text"/>	.	<input type="text"/>
15 Add lines 12, 13, and 14.....	15.	<input type="text"/>	.	<input type="text"/>
16 Enter the lesser of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 8	16.	<input type="text"/>	.	<input type="text"/>

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Worksheet A

- 1 Enter the amount from Form NYC-202, line 23 1. _____
- 2 **Individuals** — Enter the amount from Form IT-360.1, 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 (below) 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 100% 1. 1.000
- 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 \$100,000 and round to the third decimal place 5. _____
- 6 Multiply line 5 by .770 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 New York City 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			

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