



Credit for New York City Unincorporated Business Tax

IT-219

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) ▶ <input type="text"/>	Partnership year end (from Form NYC-204) <input type="text"/>	Partnership EIN ▶ <input type="text"/> <input type="text"/>
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- 1 Enter the amount from Form NYC-204, line 25 (see instr.)... **1.** .
- 2 Enter the amount from Form NYC-204, line 22 (see instr.)... **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 round to the fourth decimal place (for example, 17.5% = .1750) ... **4.** .
- 5 Multiply line 3 by line 4 (if more than one business, see instructions) **5.** .

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.** .

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.** .
- 13 Amount from Form IT-201-ATT, line 32 **13.** .
- 14 Amount from Form IT-201-ATT, line 33 **14.** .
- 15 Add lines 12, 13, and 14..... **15.** .
- 16 Enter the **lesser** of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 8 **16.** .

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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			

