

**Credit for New York City  
Unincorporated Business Tax**

Administrative Code of the City of New York, Section 11-1706(c)

**IT-219****Submit Form IT-219 with your return, Form IT-201, Form IT-203, or Form IT-205.**

Name(s) as shown on return	Taxpayer identification number (SSN or EIN)
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**Part 1 – Partner** (see instructions)

Name of partnership (as shown on Form NYC-204)	Partnership year end (from Form NYC-204)	Partnership EIN
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1 Enter the amount from Form NYC-204, line 23 .....	1	.00
2 Enter the amount from Form NYC-204, line 20 .....	2	.00
3 Add lines 1 and 2 .....	3	.00
4 Enter your percentage of total distributive shares from Form NYC-204, Schedule C, column I. 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 or are a part-year resident, see instructions) .....	5	.00

**Part 2 – Individual****6 Resident individual:** Enter the amount from Form NYC-202, line 21, or Form NYC-202S, line 8**Part-year resident individual:** Enter the amount from Worksheet A, line 5 (on back; see instructions) .... **6** .00**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 (EIN)	7	.00
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**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** .00**9** Enter your taxable income from:**Full-year NYC resident individuals** – Form IT-201, line 47**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** .00**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** .00**New York City full-year resident individuals****12** NYC resident tax less NYC household credit (see instructions) ..... **12** .00**13** Amount from Form IT-201-ATT, line 32 ..... **13** .00**14** Amount from Form IT-201-ATT, line 33 ..... **14** .00**15** Add lines 12, 13, and 14 ..... **15** .00**16** Enter the **lesser** of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 8 ..... **16** .00

## Worksheet A

- 1 Enter the amount from Form NYC-202, line 21, Form NYC-202EIN, line 21, or Form NYC-202S, line 8 ..... 1           .00
- 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           .00
- 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           .00
- 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           .00

## Worksheet B

- 1 Base percentage 100% ..... 1           1.000
- 2 Enter your taxable income from the front page, line 9 ..... 2           .00
- 3 Base amount ..... 3          \$42,000.00
- 4 Subtract line 3 from line 2 ..... 4           .00
- 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
<b>Totals</b>		<b>100%</b>	<u>          .00          </u>
			<u>          .00          </u>
			<u>          .00          </u>
			<u>          .00          </u>
			<u>          .00          </u>
<b>Fiduciary</b>			<u>          .00          </u>

