

NEW YORK CITY DEPARTMENT OF FINANCE

www.nyc.gov/Finance



**SOFTWARE VENDOR TEST PACKAGE
FOR
UNINCORPORATED BUSINESS TAX FOR PARTNERSHIPS
WITH
BUSINESS TAX E-FILE
TAX YEAR 2012
VERSION 2.0
December 3, 2012**

Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn	11/20/2012	Initial Version
2.0	Lawrence Sporn	12/03/2012	Changes to Test Case Three, NYC-204, Page 2, Schedule B, Part 2, Lines 20, 22 and 25

TESTS

This package describes the New York City (NYC) Acceptance Testing System procedures for software developers participating in the NYC Business Tax e-File Program (BTeFile).

WHO MUST TEST

All software developers participating in the NYC BTeFile Program must test.

WHAT TO TEST

The tests verify that the e-file software creates a complete return, carries appropriate values from one line/form to another, formats and transmits NYC returns according to the XML specifications.

Software developers must test all the NYC Unincorporated Business Tax for Partnerships (UBTP) forms that they support. Before testing you should inform NYC which UBTP forms you support by email to BTeFile@finance.nyc.gov.

TEST CASES TO SUBMIT

All vendors participating in GCT Business Tax e-File must submit the following test scenarios:

Test	Business Name	EIN	Primary Form	Associated Forms
1	SAMS UBTP TC ONE	69-0000001	NYC-204	NYC-399Z NYC-114.7
2	JENN UBTP TC TWO	69-0000002	NYC-204	NYC 399Z
3	CARL UBTP TC THREE	69-0000003	NYC-204	NYC-399
4	EAST UBTP TC FOUR	69-0000004	NYC-204EZ	None
5	SHOE UBTP TC FIVE	11-0000005	NYC-EXT	None
6	SHOE UBTP TC SIX	11-0000005	NYC-5UB	None

- If you do not support one of the primary forms do not submit that test.
- If you do not support one or more of the forms associated with a specific test case, submit the test with the unsupported form(s) as a PDF attachment(s). If this is done, an email must be sent to BTeFile@finance.nyc.gov indicating the forms sent as PDF attachments.
- Contact NYC BTeFile@finance.nyc.gov if you desire to send additional test returns not covered in this test package.

WHEN TO TEST

Testing for UBT Partnership filers is scheduled to begin December 3, 2012. To ensure adequate time for testing before the filing season, software developers should submit their initial NYC test files as soon as possible. There is no cutoff date for testing with NYC, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYC. Software developers may conduct federal and City testing concurrently if the IRS allows it.

TRANSMITTING TEST FILES

Software developers must transmit NYC test files through the IRS MeF system. You will get an acknowledgment from the IRS. If your test file is accepted by the IRS, NYC will retrieve your test files. If your test file is rejected by the IRS, you must correct the error and re-transmit. You may transmit an incomplete

set of test cases during testing. However, a final set of acceptable test returns must be submitted in order to be accepted into the NYC BTeFile Program.

When your test has been transmitted to the IRS, you must send an email to BTeFile@Finance.nyc.gov. This email must include the test case(s) being submitted, and any deviation from the test data.

COMMUNICATING TEST RESULTS

Software Developers will be given confirmation by telephone and email from the New York City Business Tax e-File Coordinator when software has been successfully tested and approved. Only approved software may be released and distributed by the developer. NYC will make every effort to provide test results to software developers within 48 hours, Monday through Friday.

TEST ACKNOWLEDGMENT

For each submission a software developer sends through the IRS, DOF will acknowledge. The acknowledgment they receive will be either positive (ACK) or negative (NACK). The acknowledgment will be sent back to the IRS system for the vendor to pick up.

APPROVAL OF E-FILE SOFTWARE

To be accepted into the NYC Business Tax e-file program, software developers are required to successfully complete the NYC testing, in addition to completing the IRS testing. Once software developers successfully complete the NYC test, NYC will inform them by email that their e-file software has been approved for NYC BTeFile. A list of approved BTeFile software packages will be posted on NYC Department of Finance's Web site, with a link to the software Web site (if provided by the software developers).

UBTP Test Case One

Begins on the next page

Taxpayer name	SAMS UBTP TC ONE
EIN	69-0000001
Primary Form	NYC-204
Associated Form(s)	NYC-399Z, NYC-114.7
Attachments	None
Purpose of test	Partnership with multiple partners
Other instructions	Detail for unbounded lines on the NYC-204 is included

TESTS

NYC - 204
Finance

UNINCORPORATED BUSINESS TAX RETURN 2012
FOR PARTNERSHIPS (INCLUDING LIMITED LIABILITY COMPANIES)

For CALENDAR YEAR 2012 or FISCAL YEAR beginning 7/1/2012 2012, and ending 12/31/2012

- Amended return Final return - Check box if you have ceased operations.
- Check box if you are engaged in an exempt unincorporated business activity Check box if you claim any 9/11/01-related federal tax benefits (see inst.)
- Entity Type: general partnership registered limited liability partnership limited partnership limited liability company

Name: **SAMS UPTP TC ONE**

In Care Of:

Address (number and street): **631 North McKinley Drive**

City and State: **Reno, NV** Zip Code:

Business Telephone Number: **212-555-5555** Date business began: **07/01/2012** Date business ended:

TAXPAYER'S EMAIL ADDRESS
anyone@SamsEmail.com

EMPLOYER IDENTIFICATION NUMBER
69-0000001

BUSINESS CODE NUMBER AS PER FEDERAL RETURN
541110

SCHEDULE A Computation of Tax BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

A. Payment		Amount included with form - Make payable to: NYC Department of Finance ●		Payment Enclosed	
1.	Business income (from page 2, Schedule B, line 32).....●	1.	107,369,512		
2.	Business allocation percentage from Schedule E, line 5. (if not allocating, enter 100%).....●	2.	<input type="text" value="49"/> , <input type="text" value="43"/> %		
3a.	If line 2 is less than 100%, enter income or loss on NYC real property (see instructions).....●	3a.			
3b.	Enter allocated business income, or subtract business loss, from other partnerships (see instructions).....●	3b.			
4.	Balance (line 1 less line 3a).....●	4.	107,369,512		
5.	Multiply line 4 by the business allocation percentage from line 2.....●	5.	53,072,750		
6.	Total of lines 3a and 3b. (see instructions).....●	6.			
7a.	Investment income (from page 2, Schedule B, line 31).....●	7a.			
7b.	Add allocated investment income, or subtract investment loss, from other partnerships (see instr.).....●	7b.			
8.	Investment allocation percentage (IAP) (from page 3, Schedule D, line 2).....●	8.	<input type="text"/> , <input type="text"/> %		
9.	Multiply line 7a by the IAP from line 8. Add the amount on line 7b. (see instructions).....●	9.			
10.	Total before NOL deduction (See instructions).....●	10.	53,072,750		
11.	Deduct NYC net operating loss deduction (from page 5, Schedule F, line 12) (see instructions).....●	11.			
12.	Balance before allowance for active partners' services (line 10 less line 11).....●	12.	53,072,750		
13.	Less: allowance for active partners' services (if line 12 is a loss, enter "0") (see instructions).....●	13.	<input type="text" value="60,000"/>		
14.	Balance before specific exemption (line 12 less line 13).....●	14.	53,012,750		
15.	Less: specific exemption (see instructions and attach schedule) (if line 12 is a loss, enter "0").....●	15.	<input type="text" value="5,000"/>		
16.	Taxable income (line 14 less line 15).....●	16.	53,007,750		
17.	Tax: 4% of amount on line 16.....●	17.	2,120,310		
18.	Sales tax addback (see instructions).....●	18.			
19.	Total tax before business tax credit (add line 17 and line 18).....●	19.	2,120,310		
20.	Less: business tax credit (select the applicable credit condition from the sch. on page 3 and enter amount) (see instr.).....●	20.			
21.	Total tax before Unincorporated Business Tax paid credit (line 19 less line 20) (see instructions).....●	21.	2,120,310		
22.	Less: UBT Paid Credit (from Schedule A, line 3 of attached Form NYC-114.7) (see instructions).....●	22.	<input type="text" value="230,237"/>		
23.	UNINCORPORATED BUSINESS TAX (line 21 less line 22) (if the balance is less than "0", enter "0") (see instr.).....●	23.	1,890,073		
24a.	Credits from Form NYC-114.5 (attach form) (see instructions).....●	24a.			
24b.	Credits from Form NYC-114.6 (attach form) (see instructions).....●	24b.			
24c.	Credits from Form NYC-114.8 (attach form) (see instructions).....●	24c.			
24d.	Credits from Form NYC-114.9, line 14 (attach form) (see instructions).....●	24d.			
24e.	Credits from Form NYC-114.10 (attach form) (see instructions).....●	24e.			
25.	Net tax after credits (line 23 less sum of lines 24a, 24b, 24c, 24d and 24e).....●	25.	1,890,073		
26.	Payment of estimated tax, including credit from preceding year and payment with extension, NYC-EXT (see instr.).....●	26.	2,175,000		
27.	If line 25 is larger than line 26, enter balance due.....●	27.			
28.	If line 25 is smaller than line 26, enter overpayment.....●	28.	284,927		
29a.	Interest (see instructions).....●	29a.			
29b.	Additional charges (see instructions).....●	29b.			
29c.	Penalty for underpayment of estimated tax (attach Form NYC-221).....●	29c.			
30.	Total of lines 29a, 29b and 29c.....●	30.			
31.	Net overpayment (line 28 less line 30) (see instructions).....●	31.	284,927		
32.	Amount of line 31 to be: (a) Refunded - <input checked="" type="checkbox"/> Direct deposit - fill out line 32c OR <input type="checkbox"/> Paper check.....●	32a.	84,927		
	(b) Credited to 2013 estimated tax on Form NYC-5UB.....●	32b.	200,000		
32c.	Routing Number <input type="text" value="121212120"/> Account Number <input type="text" value="123456789"/> ACCOUNT TYPE: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings.....●				
33.	TOTAL REMITTANCE DUE (see instructions). Enter payment on line A above.....●	33.			
34.	NYC rent from Schedule E, part 1, or rent deducted on federal return. (THIS LINE MUST BE COMPLETED).....●	34.	16,593,251		
35.	Gross receipts or sales from federal return.....●	35.	323,455,613		
36.	Total assets from federal return.....●	36.	108,367,919		

Name _____ EIN _____

SCHEDULE B Computation of Total Income

Part 1 Items of income, gain, loss or deduction

1.	Ordinary income (loss) from federal Form 1065, line 22 or 1065-B, Part I, line 25 (see instr.)	1.	80,681,403
2.	Net income (loss) from all rental real estate activity not included in Form 1065, line 22 or 1065-B, Part I, line 25 but included on federal Schedule K.....	2.	203,125
3.	All portfolio income such as interest, dividends, royalties, annuity income and gain (loss) on the disposition of property not included in Form 1065, line 22 or 1065-B, Part I, line 25, but included on federal Sch. K (attach sch. of all portfolio income) ..	3.	92,650
4.	Guaranteed payments to partners from federal Schedule K (see instructions)	4.	
5.	Payments to current and retired partners included in other deductions from federal Form 1065, line 20 or 1065-B, Part I, line 23 ..	5.	22,675,031
6.	Other income not included in Form 1065, line 22 or 1065-B, Part I, line 25, but included on federal Sch. K (attach sch. of other income) ..	6.	
7.	Charitable contributions from federal Schedule K.....	7.	230,125
8.	Other deductions included in Form 1065, line 22 or 1065-B, Part I, line 25 and Part II, line 13, but not allowed for UBT (attach sched.) (see instr.)...	8.	
9.	Other income and expenses not included above that are required to be reported separately to partners (attach schedule) (see instructions)	9.	
10.	Total federal income (combine lines 1 through 9, do not include line 7)	10.	103,652,209
11.	Subtract net income or gain (or add net loss) from rental, sale or exchange of real property situated outside NYC if included in line 10 above (attach schedule) (see instructions).....	11.	
12.	Total income before New York City modifications (combine line 10 and line 11)	12.	103,652,209

Part 2 New York City modifications (see instructions for Schedule B, part 2)

ADDITIONS	EIN OR SSN →	PARTNER A	PARTNER B	PARTNER C	TOTAL
13. All income taxes and Unincorporated Business Taxes ...	13.				● 13. 3,500,000
14. (a) Sales and use tax credit	14a.				14a.
(b) Relocation credits	14b.				14b.
(c) Expenses related to exempt income	14c.	Please see attached listing			● 14c.
(d) Depreciation adjustments (see instr. and attach Form NYC-399 and/or NYC-399Z) ..	14d.				14d. 610,838
(e) Exempt Activities	14e.				● 14e.
15. Other additions (attach schedules) (see instructions)	15.				15.
16. Total additions (add lines 13 through 15)	16.				● 16. 4,110,838

SUBTRACTIONS	PARTNER A	PARTNER B	PARTNER C	TOTAL
17. All income tax and Unincorporated Business Tax refunds (included in part 1)				17.
18. Sales and use tax refunds from vendors or NY State (included in part 1)				18.
19. Wages and salaries subject to federal jobs credit (attach federal Form 5884 or 8884)	Please see attached listing			19.
20. Depreciation adjustment (see instr. and attach Form NYC-399 and/or NYC-399Z) ..				20. 163,410
21. Exempt income (included in part 1, line 10) (see instr.)...				● 21.
22. 50% of dividends (see instructions)				● 22.
23. Exempt Activities				● 23.
24. Other subtractions (attach schedule) (see instructions) ...				● 24.
25. Total subtractions (add lines 17 through 24)				● 25. 163,410

26.	Combine lines 16 and 25 (total)	26.	3,947,428
27.	Total income (combine lines 12 and 26)	● 27.	107,599,637
28.	Less: Charitable contributions (not to exceed line 7, or 5% of line 27, whichever is less)	● 28.	230,125
29.	Balance (line 27 less line 28)	29.	107,369,512
30.	Investment income - (complete lines a through g below) (see instructions)		
(a)	Dividends from stocks held for investment	● 30a.	
(b)	Interest from investment capital (include non-exempt governmental obligations) (itemize on rider) ..	● 30b.	
(c)	Net capital gain (loss) from sales or exchanges of securities held for investment	● 30c.	
(d)	Income from assets included on line 3 of Schedule D.....	● 30d.	
(e)	Add lines 30a through 30d inclusive	● 30e.	
(f)	Deductions directly or indirectly attributable to investment income	● 30f.	
(g)	Interest on bank accounts included in income reported on line 30d ...	● 30g.	
31.	Investment income (line 30e less line 30f) (enter on page 1, Sch. A, line 7a)	31.	
32.	Business income (line 29 less line 31) (enter here and transfer this amount to page 1, Sch. A, line 1.).....	32.	107,369,512



Name _____ EIN _____

SCHEDULE C Partnership Information - THIS SCHEDULE MUST BE COMPLETED FOR PARTNERSHIPS TO CLAIM ALLOWANCE FOR PARTNER'S SERVICES AND FOR PARTNERS TO CLAIM THE UBT PAID CREDIT ON THEIR UBT, GCT, BCT OR PIT RETURNS.

How many partners are in this partnership? Number of active partners

In column 1 give full name, address, Employer Identification Number or Social Security Number and percentage of partner's interest in the partnership. (Name, zip code and country should be as shown on income or business tax return of the partner.)

COLUMN 1				COLUMN 2	COLUMN 3	COLUMN 4	
Interest %	NAME AND ZIP CODE (IF WITHIN USA) NAME AND COUNTRY (IF OUTSIDE OF USA)		PARTNER (check one)	Employer Identification Number - or - Social Security Number	Percentage of Time Devoted to Business	Partner's Distributive Share (see instructions)	Percentage of Total Distributive Shares (see instr.)
			General				
(a) %					%		%
(b) %					%		%
(c) %	Please see schedule attached				%		%
(d) %					%		%
(e) %					%		%
TOTAL							100%

SCHEDULE D Investment Capital and Allocation and Cash Election

A	B	C	D	E	F	G
DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	No. of Shares or Amount of Securities	Average Value	Liabilities Attributable to Invest- ment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E X column F)
					%	
1. Totals (including items on rider)						
2. Investment allocation percentage (line 1G divided by line 1E. Round to the nearest one hundredth of a percentage point)					%	
3. Cash - (To treat cash as investment capital, you must include it on this line.)						
4. Investment capital. Total of line 1e and 3e						

Business Tax Credit Computation

- If the amount on page 1, line 19, is \$3,400 or less, your credit on line 20 is the entire amount of tax on line 19. (NO TAX WILL BE DUE)
- If the amount on page 1, line 19, is \$5,400 or over, no credit is allowed. Enter "0" on line 20.
- If the amount on page 1, line 19, is over \$3,400 but less than \$5,400, your credit is computed by the following formula:

$$\text{tax on page 1, line 19} \times \left(\frac{\$5,400 \text{ minus tax on line 19}}{\$2,000} \right) = \text{your credit}$$



PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 26	DATE	AMOUNT
A. Payment with declaration, Form NYC-5UB (1)	01/31/12	175,000
B. Payment with Notice of Estimated Tax Due (2)	03/31/12	500,000
C. Payment with Notice of Estimated Tax Due (3)	06/30/12	500,000
D. Payment with Notice of Estimated Tax Due (4)	09/30/12	500,000
E. Payment with extension, Form NYC-EXT	12/31/12	500,000
F. Overpayment credited from preceding year		
G. TOTAL of A through F. (Enter on Schedule A, line 26)		2,175,000

ATTACH FEDERAL FORM 1065 OR 1065-B AND ALL ACCOMPANYING SCHEDULES INCLUDING THE INDIVIDUAL K-1s

60431291

Name _____ EIN _____

ALLOCATION	ALLOCATION OF BUSINESS INCOME
<p>Taxpayers who allocate income outside the City:</p> <ul style="list-style-type: none"> - complete Schedule E, Parts 1, 2 and 3 (below) and - Enter percentage rounded to the nearest one hundredth of a percentage point on Schedule A, line 2 	<p>Taxpayers who do not allocate business income:</p> <ul style="list-style-type: none"> - omit Schedule E, Parts 1 and 2 (below) - enter 100% on Schedule E, Part 3, line 5 and 100% on Schedule A, line 2

SCHEDULE E Complete this schedule if business is carried on both inside and outside New York City

Part 1 List location of each place of business **INSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 345 West 118th Street					
CITY New York					
STATE NY					
ZIP 10033	16,593,251	Legal Services	427	66,321,015	Various
NUMBER AND STREET					
CITY					
STATE					
ZIP					
NUMBER AND STREET					
CITY					
STATE					
ZIP					
NUMBER AND STREET					
CITY					
STATE					
ZIP					
Total	16,593,251		427	66,321,015	

Part 2 List location of each place of business **OUTSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 631 North McKinley Drive					
CITY Reno					
STATE NV					
ZIP 89510	9,328,922	Legal Services	221	44,214,010	Various
NUMBER AND STREET					
CITY					
STATE					
ZIP					
NUMBER AND STREET					
CITY					
STATE					
ZIP					
NUMBER AND STREET					
CITY					
STATE					
ZIP					
Total	9,328,922		221	44,214,010	

Part 3 Formula Basis Allocation of Income

DESCRIPTION OF ITEMS USED AS FACTORS	● COLUMN A - NEW YORK CITY	● COLUMN B - EVERYWHERE	● COLUMN C	PERCENTAGE IN NEW YORK CITY
1. Average value of the real and tangible personal property of the business (see instr)				
a. Business real property owned 1a.	20,158,000	42,500,385		(COLUMN A DIVIDED BY COLUMN B)
b. Business real property rented from others (rent x 8) . 1b.	132,746,008	207,377,384		
c. Business tangible personal property owned 1c.				
d. Business tangible personal property rented from others (rent x 8)... 1d.				
e. Total of lines 1a - 1d 1e.	152,904,008	249,877,769		
f. Multiply Column C of line 1e by 20 1f.				
2a. Wages, salaries and other personal service compensation paid to employees during the year 2a.	66,321,015	110,535,025		1223.8300
2b. Multiply Column C of line 2a by 20 2b.				59.9452 %
3a. Gross sales of merchandise or charges for services during the year 3a.	135,851,357	323,455,613		1198.9040
3b. Multiply Column C of line 3a by 60 3b.				42.0000 %
Weighted Factor Allocation				
4a. Add Column C, lines 1f, 2b and 3b 4a.				2520.0000
4b. Divide line 4a by 100 if no factors are missing. If a factor is missing, divide line 4a by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point 4b.				4942.7340
Business Allocation Percentage				
5. Enter percentage from line 4b. Transfer to page 1, Schedule A, line 2. See instructions 5.				49.43 %



6. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN A PARTNER'S HOME? ● YES ● NO
7. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN A PARTNER'S HOME? ● YES ● NO

Name _____ EIN _____

SCHEDULE F New York City Net Operating Loss Carryforward Deduction

COMPLETE A SEPARATE SCHEDULE FOR EACH LOSS YEAR. ATTACH A DETAILED SCHEDULE FOR EACH APPLICABLE LINE.

1. Enter allocated NYC net operating loss amount incurred for loss year ended: - - - 1.
2. Enter amount of line 1 previously absorbed by year ended: - - - 2.
3. Enter amount of line 1 previously absorbed by year ended: - - - 3.
4. Enter amount of line 1 previously absorbed by year ended: - - - 4.
5. Add lines 2, 3 and 4 plus any additional year(s)..... 5.
6. Subtract line 5 from line 1 6.
7. Enter the amount from page 1, Schedule A, line 10..... 7.
8. Enter the lesser of line 6 or 7 8.
9. Compute and enter the total percentage interests in income and deductions for the loss year of partners who were also partners during 2012..... 9. %
10. IS THIS TOTAL PERCENTAGE EQUAL TO OR GREATER THAN 80%? YES NO
IF "NO," THE LOSS DEDUCTION IS ABSORBED AND IS NOT TO BE APPLIED TO 2012. DO NOT CONTINUE.
11. Compute and enter total percentage interests in income and deductions for 2012 of those partners who were partners in both the loss year and 2012..... 11. %
12. Multiply line 11 (loss limitation percentage) by line 8. This is your net operating loss deduction. (enter here and transfer amount to page 1, Schedule A, line 11) 12.

SCHEDULE G The following information must be entered for this return to be complete

1. Nature of business or profession: Legal Services
2. Did you file a New York City Partnership Return for the following years: 2010: YES NO 2011: YES NO
If "NO," state reason:
3. If business terminated during the current taxable year, state date terminated. (mm-dd-yy) - - -
(Attach a statement showing disposition of business property.)
4. Has the Internal Revenue Service or the New York State Department of Taxation and Finance increased or decreased any taxable income reported in any tax period, or are you currently being audited? YES NO
If "YES", by whom? Internal Revenue Service State period(s): Beg.: - - - End.: - - -
New York State Department of Taxation and Finance State period(s): Beg.: - - - End.: - - -
5. Has Form NYC-115 (Report of Federal/State Change in Taxable Income) been filed? YES NO
6. Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS)? (see instr.) YES NO
7. Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return? YES NO
8. At any time during the taxable year, did the partnership have an interest in real property (including a leasehold interest) located in NYC or in an entity owning such real property? YES NO
9. If "YES" to 8:
a) Attach a schedule of the property, indicating the nature of the interest and including the street address, borough, block and lot number.
b) Was any NYC real property (including a leasehold interest) or interest in an entity owning NYC real property, acquired or transferred with or without consideration? YES NO
c) Was there a partial or complete liquidation of the partnership? YES NO
d) Was 50% or more of the partnership ownership transferred during the tax year, over a three-year period, or according to a plan? YES NO
10. If "YES" to 9b, 9c or 9d, was a Real Property Transfer Tax Return filed? YES NO
11. If "NO" to 10, explain:
12. Is this taxpayer subject to the Commercial Rent Tax? YES NO
13. If "YES" to 12, were all required Commercial Rent Tax Returns filed? YES NO

CERTIFICATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. I authorize the Department of Finance to discuss this return with the preparer listed below. (see instructions) YES X
SIGN HERE: Signature of partner Title Partner Date 4/15/2013 Preparer's Social Security Number or PTIN P00 - 00 - 0001
PREPARER'S USE ONLY: Preparer's signature: Preparer's printed name: Jesse James Date 4/1/2013 Firm's Employer Identification Number 69 - 0000069
Electronic Tax Filers, 1065 Efile Drive, Anytown, NV 89501 Check if self-employed:
Firm's name Address Zip Code

UBT PAID CREDIT
UNINCORPORATED BUSINESS TAXPAYERS

2012

ATTACH TO FORM NYC-204

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ 2012 and ending _____

Print or Type name as shown on Form NYC-204

EMPLOYER IDENTIFICATION NUMBER

SAMS UBTP TC ONE

69 - 00000001

SCHEDULE A

1a. Add total of amounts from Schedule B, line 9, for all partnerships with respect to which you are claiming a credit (see instructions)	1a.	230,237
1b. Enter amount from Schedule D, line 9.....	1b.	
1c. Total of lines 1a and 1b	1c.	230,237
2. Enter amount from Form NYC-204, Schedule A, line 21	2.	2,120,310
3. UBT PAID CREDIT - Enter the lesser of line 1c and line 2 and transfer amount to Form NYC-204, Schedule A, line 22	3.	230,237

SCHEDULE B

A separate Schedule B must be completed for each partnership with respect to which you are claiming this credit.

Name of partnership from which you received a distributive share or guaranteed payment (distributing partnership):

EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP

The Thin Man Partnership

69 - 11000001

1. Unincorporated business tax paid by distributing partnership (from its Form NYC-204, Schedule A, line 25)	1.	1,534,915
2. Credits taken by distributing partnership on its own return (from its Form NYC-204, Schedule A, line 22 and lines 24a through 24e) (see instructions)	2.	
3. Total of lines 1 and 2	3.	1,534,915
4. Your distributive share percentage with respect to the distributing partnership (see instructions)	4.	15.0%
5. Multiply line 3 by the percentage on line 4	5.	230,237
6. Tax from Form NYC-204, Schedule A, line 19, modified if necessary (see instructions)	6.	2,120,310
7. Tax from pro forma Form NYC-204, Schedule A, line 19 (see instructions).....	7.	
8. Subtract line 7 from line 6	8.	2,120,310
9. Enter lesser of line 5 and line 8 here	9.	230,237

COMPLETE SCHEDULES C AND D IF YOU HAVE UBT PAID CREDITS FROM PRECEDING YEARS THAT YOU MAY CARRY FORWARD TO 2012

SCHEDULE C

1. 7th preceding year percentage	1a.	_____	current year percentage.....	1b.	_____
2. 6th preceding year percentage	2a.	_____	current year percentage.....	2b.	_____
3. 5th preceding year percentage	3a.	_____	current year percentage.....	3b.	_____
4. 4th preceding year percentage	4a.	_____	current year percentage.....	4b.	_____
5. 3rd preceding year percentage	5a.	_____	current year percentage.....	5b.	_____
6. 2nd preceding year percentage	6a.	_____	current year percentage.....	6b.	_____
7. 1st preceding year percentage	7a.	_____	current year percentage.....	7b.	_____

SCHEDULE D (see instructions)

APPLICABLE YEAR	COLUMN A Credit Available in 2012	COLUMN B	COLUMN C Credit Percentage	COLUMN D	COLUMN E Credit Carryforward to 2013 Column A Minus Column B (if less than zero, enter "0")
1. Current year			NA	NA	
2. 7th preceding year					
3. 6th preceding year					
4. 5th preceding year					
5. 4th preceding year					
6. 3rd preceding year					
7. 2nd preceding year					
8. 1st preceding year					
9. Total Column D, lines 2 through 8 (enter on Schedule A, line 1b).....					



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
 SAMS UBTP TC ONE

EMPLOYER IDENTIFICATION NUMBER
 69 - 00000001

OR

SOCIAL SECURITY NUMBER
 [] - [] - []

- ▲ Federal Form 4562 must accompany this form.
- ▲ This schedule must be attached to your applicable New York City tax return.
- ▲ See instructions on back.
- ▲ Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions.

SCHEDULE A1 Computation of allowable New York City depreciation for current year							Attach rider if necessary	
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation
Computers		1/1/11	1,428,700	42,870	135,740	DDB	5yr	42,870
Conference Equip		1/1/11	1,375,000	20,540	175,098	DDB	7yr	20,540
1a. Total columns D, E, F, and I.....			2,803,700	63,410	310,838			63,410

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions on back.)

SCHEDULE A2 Computation of NYC deductions for current year for sport utility vehicles							Attach rider if necessary	
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	H Life or Rate	I Total Allowable New York City Deductions
SUVs	3yr	1/1/11	900,000	100,000	300,000		7yr	100,000
1b. Total columns D, E, F, and I.....			900,000	100,000	300,000			100,000

SCHEDULE B Disposition adjustment Attach rider if necessary

For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years.

- ▲ If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F.
- ▲ If New York City deduction exceeds federal, subtract column D from column E and enter in column G.

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions)						
3. Total excess NYC deductions over federal deductions (see instructions)						

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F	310,838	
5. Enter amount from Schedule A1, line 1a, column I		63,410
6a. Enter amount from Schedule A2, line 1b, Column F	300,000	
6b. Enter amount from Schedule A2, line 1b, Column I		100,000
7a. Enter amount from Schedule B, line 2		
7b. Enter amount from Schedule B, line 3		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	610,838	163,410

Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instr.)

GENERAL INFORMATION

The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal

property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real property acquired to replace property damaged or destroyed in the attacks on the World Trade Center on September 11, 2001. For New York City tax purposes, property that qualifies as both "qualified property" and "qualified New York Liberty Zone property" will be eligible for enhanced depreciation and IRC §179 benefits as "qualified New York Liberty Zone property."



		B J Entrprs.	S B Jenkins	Hornblower	D Gale	Y Sam	P Pan	Total
Additions		69-100001	400-00-9999	400-00-9998	400-00-9997	400-00-9996	400-00-9995	
13	Taxes	1,050,000	679,000	679,000	679,000	210,000	203,000	3,500,000
14a	Sales and use tax credits							
14b	Relocation credit							
14c	Expenses related to exempt income							
14d	Depreciation	183,251	118,503	118,503	118,503	36,650	35,429	610,838
14e	Exempt Activities							
15	Other additions							
16	Total additions	1,233,251	797,503	797,503	797,503	246,650	238,429	4,110,838

Subtractions

17	Tax refunds							
18	Sales and use tax refunds from NY vendors							
19	Wages subject to federal jobs credit							
20	Depreciation	49,023	31,702	31,702	31,702	9,805	9,478	163,410
21	Exempt income							
22	50% of dividends							
23	Exempt activities							
24	Other subtractions							
25	Total subtractions	49,023	31,702	31,702	31,702	9,805	9,478	163,410

Total Modifications	1,184,228	765,801	765,801	765,801	236,846	228,951	3,947,428
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SAMS UBTP TC ONE

69-000001

Form NYC-204. Page 3 Schedule C - Partnership Information

Interest %	Name and address	Partner		EIN / SSN	Percentage of Time Devoted to Business	Partner's Distributive Share	Percentage of Total Distribution
		General	Limited				
A) 30%	Barton Jenkins Enterprises	X		69-1000001	0.00	24,246,900	30.0%
	RR 510W, Anchorage, AK 99502						
B) 19.4%	Sam Barton Jenkins	X		400-00-9999	0.00	15,646,900	19.4%
	PO Box 99, 7 Birch Branch, St. John's, NFLD, Canada A1C545						
C) 19.4%	Horatio Hornblower	X		400-00-9998	100%	15,646,900	19.4%
	PO Box 0001, Reno, NV 89510						
D) 19.4%	Dorothy Gale	X		400-00-9997	100%	15,646,900	19.4%
	PO Box 0002, Reno, NV 89510						
E) 6%	Yosemite Sam	X		400-00-9996	100%	4,864,000	6.0%
	PO Box 0003, Reno, NV 89510						
F) 5.8%	Peter Pan	X		400-00-9995	100%	4,646,903	5.8%
	PO Box 0004, Reno, NV 89510						

UBTP Test Case Two

Begins on the next page

Taxpayer name	JENN UBTP TC TWO
EIN	69-0000002
Primary Form	NYC-204
Associated Form(s)	NYC-399Z
Attachments	NYC-114.9
Purpose of test	Business Allocation Percentage calculation using one factor
Other instructions	None

TESTS

NYC - 204
Finance

UNINCORPORATED BUSINESS TAX RETURN 2012
FOR PARTNERSHIPS (INCLUDING LIMITED LIABILITY COMPANIES)

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ 2012, and ending _____

- Amended return Final return - Check box if you have ceased operations.
- Check box if you are engaged in an exempt unincorporated business activity Check box if you claim any 9/11/01-related federal tax benefits (see inst.)
- Entity Type: general partnership registered limited liability partnership limited partnership limited liability company

Name JENN UBTP TC TWO		TAXPAYER'S EMAIL ADDRESS	
In Care Of Daniel Jennings		EMPLOYER IDENTIFICATION NUMBER 69 - 0000002	
Address (number and street) Route 1, Box 843		BUSINESS CODE NUMBER AS PER FEDERAL RETURN 441222	
City and State Bar Harbor, ME	Zip Code 04609		
Business Telephone Number 555-555-5555	Date business began 01/01/2010	Date business ended	

SCHEDULE A Computation of Tax BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

A. Payment		Amount included with form - Make payable to: NYC Department of Finance ●	Payment Enclosed
1.	Business income (from page 2, Schedule B, line 32).....●	1.	963,003
2.	Business allocation percentage from Schedule E, line 5. (if not allocating, enter 100%).....●	2. <input type="text" value="41"/> , <input type="text" value="54"/> %	
3a.	If line 2 is less than 100%, enter income or loss on NYC real property (see instructions).....●	3a.	
3b.	Enter allocated business income, or subtract business loss, from other partnerships (see instructions).....●	3b.	
4.	Balance (line 1 less line 3a).....●	4.	963,003
5.	Multiply line 4 by the business allocation percentage from line 2.....●	5.	400,031
6.	Total of lines 3a and 3b. (see instructions).....●	6.	
7a.	Investment income (from page 2, Schedule B, line 31).....●	7a.	
7b.	Add allocated investment income, or subtract investment loss, from other partnerships (see instr.).....●	7b.	
8.	Investment allocation percentage (IAP) (from page 3, Schedule D, line 2).....●	8. <input type="text" value=""/> , <input type="text" value=""/> %	
9.	Multiply line 7a by the IAP from line 8. Add the amount on line 7b. (see instructions).....●	9.	
10.	Total before NOL deduction (See instructions).....●	10.	400,031
11.	Deduct NYC net operating loss deduction (from page 5, Schedule F, line 12) (see instructions).....●	11.	
12.	Balance before allowance for active partners' services (line 10 less line 11).....●	12.	400,031
13.	Less: allowance for active partners' services (if line 12 is a loss, enter "0") (see instructions).....●	13. # <input type="text" value="2"/>	20,000
14.	Balance before specific exemption (line 12 less line 13).....●	14.	380,031
15.	Less: specific exemption (see instructions and attach schedule) (if line 12 is a loss, enter "0").....●	15.	5,000
16.	Taxable income (line 14 less line 15).....●	16.	375,031
17.	Tax: 4% of amount on line 16.....●	17.	15,001
18.	Sales tax addback (see instructions).....●	18.	
19.	Total tax before business tax credit (add line 17 and line 18).....●	19.	15,001
20.	Less: business tax credit (select the applicable credit condition from the sch. on page 3 and enter amount) (see instr.).....●	20.	
21.	Total tax before Unincorporated Business Tax paid credit (line 19 less line 20) (see instructions).....●	21.	15,001
22.	Less: UBT Paid Credit (from Schedule A, line 3 of attached Form NYC-114.7) (see instructions).....●	22.	
23.	UNINCORPORATED BUSINESS TAX (line 21 less line 22) (if the balance is less than "0", enter "0") (see instr.).....●	23.	15,001
24a.	Credits from Form NYC-114.5 (attach form) (see instructions).....●	24a.	
24b.	Credits from Form NYC-114.6 (attach form) (see instructions).....●	24b.	
24c.	Credits from Form NYC-114.8 (attach form) (see instructions).....●	24c.	
24d.	Credits from Form NYC-114.9, line 14 (attach form) (see instructions).....●	24d.	
24e.	Credits from Form NYC-114.10 (attach form) (see instructions).....●	24e.	
25.	Net tax after credits (line 23 less sum of lines 24a, 24b, 24c, 24d and 24e).....●	25.	15,001
26.	Payment of estimated tax, including credit from preceding year and payment with extension, NYC-EXT (see instr.).....●	26.	20,000
27.	If line 25 is larger than line 26, enter balance due.....●	27.	
28.	If line 25 is smaller than line 26, enter overpayment.....●	28.	4,999
29a.	Interest (see instructions).....●	29a.	
29b.	Additional charges (see instructions).....●	29b.	
29c.	Penalty for underpayment of estimated tax (attach Form NYC-221).....●	29c.	
30.	Total of lines 29a, 29b and 29c.....●	30.	
31.	Net overpayment (line 28 less line 30) (see instructions).....●	31.	4,999
32.	Amount of line 31 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 32c OR <input type="checkbox"/> Paper check.....●	32a.	
	(b) Credited to 2013 estimated tax on Form NYC-5UB.....●	32b.	4,999
32c.	Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE <input type="checkbox"/> Checking <input type="checkbox"/> Savings.....●	32c.	
33.	TOTAL REMITTANCE DUE (see instructions). Enter payment on line A above.....●	33.	
34.	NYC rent from Schedule E, part 1, or rent deducted on federal return. (THIS LINE MUST BE COMPLETED).....●	34.	0
35.	Gross receipts or sales from federal return.....●	35.	4,212,980
36.	Total assets from federal return.....●	36.	2,749,483

Name _____ EIN _____

SCHEDULE B Computation of Total Income

Part 1 Items of income, gain, loss or deduction

1.	Ordinary income (loss) from federal Form 1065, line 22 or 1065-B, Part I, line 25 (see instr.)	1.	708,605
2.	Net income (loss) from all rental real estate activity not included in Form 1065, line 22 or 1065-B, Part I, line 25 but included on federal Schedule K.....	2.	
3.	All portfolio income such as interest, dividends, royalties, annuity income and gain (loss) on the disposition of property not included in Form 1065, line 22 or 1065-B, Part I, line 25, but included on federal Sch. K (attach sch. of all portfolio income) ..	3.	250
4.	Guaranteed payments to partners from federal Schedule K (see instructions)	4.	110,000
5.	Payments to current and retired partners included in other deductions from federal Form 1065, line 20 or 1065-B, Part I, line 23 ..	5.	
6.	Other income not included in Form 1065, line 22 or 1065-B, Part I, line 25, but included on federal Sch. K (attach sch. of other income) ..	6.	
7.	Charitable contributions from federal Schedule K.....	7.	
8.	Other deductions included in Form 1065, line 22 or 1065-B, Part I, line 25 and Part II, line 13, but not allowed for UBT (attach sched.) (see instr.)...	8.	84,722
9.	Other income and expenses not included above that are required to be reported separately to partners (attach schedule) (see instructions)	9.	
10.	Total federal income (combine lines 1 through 9, do not include line 7)	10.	903,577
11.	Subtract net income or gain (or add net loss) from rental, sale or exchange of real property situated outside NYC if included in line 10 above (attach schedule) (see instructions).....	11.	
12.	Total income before New York City modifications (combine line 10 and line 11)	12.	903,577

Part 2 New York City modifications (see instructions for Schedule B, part 2)

ADDITIONS	EIN OR SSN →	PARTNER A	PARTNER B	PARTNER C	TOTAL	
		000-10-0001	000-10-0002			
13. All income taxes and Unincorporated Business Taxes ...	13.	16,725	16,725		● 13.	33,450
14. (a) Sales and use tax credit	14a.				14a.	
(b) Relocation credits	14b.				14b.	
(c) Expenses related to exempt income	14c.				● 14c.	
(d) Depreciation adjustments (see instr. and attach Form NYC-399 and/or NYC-399Z) ..	14d.	50,488	50,488		14d.	100,976
(e) Exempt Activities	14e.				● 14e.	
15. Other additions (attach schedules) (see instructions)	15.				15.	
16. Total additions (add lines 13 through 15)	16.	67,213	67,213		● 16.	134,426

SUBTRACTIONS		PARTNER A	PARTNER B	PARTNER C	TOTAL	
17. All income tax and Unincorporated Business Tax refunds (included in part 1)	17.				17.	
18. Sales and use tax refunds from vendors or NY State (included in part 1)	18.				18.	
19. Wages and salaries subject to federal jobs credit (attach federal Form 5884 or 8884)	19.				19.	
20. Depreciation adjustment (see instr. and attach Form NYC-399 and/or NYC-399Z) ..	20.	37,500	37,500		20.	75,000
21. Exempt income (included in part 1, line 10) (see instr.)...	21.				● 21.	
22. 50% of dividends (see instructions)	22.				● 22.	
23. Exempt Activities	23.				● 23.	
24. Other subtractions (attach schedule) (see instructions) ...	24.				● 24.	
25. Total subtractions (add lines 17 through 24)	25.	37,500	37,500		● 25.	75,000

26. Combine lines 16 and 25 (total)	26.	59,426
27. Total income (combine lines 12 and 26)	● 27.	963,003
28. Less: Charitable contributions (not to exceed line 7, or 5% of line 27, whichever is less)	● 28.	
29. Balance (line 27 less line 28)	29.	963,003
30. Investment income - (complete lines a through g below) (see instructions)		
(a) Dividends from stocks held for investment	● 30a.	
(b) Interest from investment capital (include non-exempt governmental obligations) (itemize on rider) ..	● 30b.	
(c) Net capital gain (loss) from sales or exchanges of securities held for investment	● 30c.	
(d) Income from assets included on line 3 of Schedule D.....	● 30d.	
(e) Add lines 30a through 30d inclusive	● 30e.	
(f) Deductions directly or indirectly attributable to investment income	● 30f.	
(g) Interest on bank accounts included in income reported on line 30d ...	● 30g.	
31. Investment income (line 30e less line 30f) (enter on page 1, Sch. A, line 7a)	31.	
32. Business income (line 29 less line 31) (enter here and transfer this amount to page 1, Sch. A, line 1.).....	32.	963,003



Name _____ EIN _____

SCHEDULE C

Partnership Information -

THIS SCHEDULE MUST BE COMPLETED FOR PARTNERSHIPS TO CLAIM ALLOWANCE FOR PARTNER'S SERVICES AND FOR PARTNERS TO CLAIM THE UBT PAID CREDIT ON THEIR UBT, GCT, BCT OR PIT RETURNS.

How many partners are in this partnership?

Number of active partners

In column 1 give full name, address, Employer Identification Number or Social Security Number and percentage of partner's interest in the partnership. (Name, zip code and country should be as shown on income or business tax return of the partner.)

Interest %	COLUMN 1			COLUMN 2	COLUMN 3	COLUMN 4	
	NAME AND ZIP CODE (IF WITHIN USA) NAME AND COUNTRY (IF OUTSIDE OF USA)	PARTNER (check one) General Limited		Employer Identification Number - or - Social Security Number	Percentage of Time Devoted to Business	Partner's Distributive Share (see instructions)	Percentage of Total Distributive Shares (see instr.)
(a) 50 %	Daniel Jennings PO Box 843, Bar Harbor, ME 04609	X		000-10-0001	100 %	354,303	50 %
(b) 50 %	James Stephens 4640 Commonwealth Ave, Boston, MA 02109	X		000-10-0002	100 %	354,302	50 %
(c) %					%		%
(d) %					%		%
(e) %					%		%
TOTAL							100%

SCHEDULE D Investment Capital and Allocation and Cash Election

A	B	C	D	E	F	G
DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	No. of Shares or Amount of Securities	Average Value	Liabilities Attributable to Investment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E X column F)
					%	
1. Totals (including items on rider)						
2. Investment allocation percentage (line 1G divided by line 1E. Round to the nearest one hundredth of a percentage point)					2. %	
3. Cash - (To treat cash as investment capital, you must include it on this line.)						
4. Investment capital. Total of line 1e and 3e						

Business Tax Credit Computation

- If the amount on page 1, line 19, is \$3,400 or less, your credit on line 20 is the entire amount of tax on line 19. (NO TAX WILL BE DUE)
- If the amount on page 1, line 19, is \$5,400 or over, no credit is allowed. Enter "0" on line 20.
- If the amount on page 1, line 19, is over \$3,400 but less than \$5,400, your credit is computed by the following formula:

$$\text{tax on page 1, line 19} \times \left(\frac{\$5,400 \text{ minus tax on line 19}}{\$2,000} \right) = \text{your credit}$$



PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 26	DATE	AMOUNT
A. Payment with declaration, Form NYC-5UB (1)	4/15/12	5,000
B. Payment with Notice of Estimated Tax Due (2)	6/30/12	10,000
C. Payment with Notice of Estimated Tax Due (3)	9/15/12	5,000
D. Payment with Notice of Estimated Tax Due (4)		
E. Payment with extension, Form NYC-EXT		
F. Overpayment credited from preceding year		
G. TOTAL of A through F. (Enter on Schedule A, line 26)		20,000

ATTACH FEDERAL FORM 1065 OR 1065-B AND ALL ACCOMPANYING SCHEDULES INCLUDING THE INDIVIDUAL K-1s

Name _____ EIN _____

ALLOCATION	NON-ALLOCATION
<p style="text-align: center;">ALLOCATION OF BUSINESS INCOME</p> <p>Taxpayers who allocate income outside the City:</p> <ul style="list-style-type: none"> - complete Schedule E, Parts 1, 2 and 3 (below) and - Enter percentage rounded to the nearest one hundredth of a percentage point on Schedule A, line 2 	<p>Taxpayers who do not allocate business income:</p> <ul style="list-style-type: none"> - omit Schedule E, Parts 1 and 2 (below) - enter 100% on Schedule E, Part 3, line 5 and 100% on Schedule A, line 2

SCHEDULE E Complete this schedule if business is carried on both inside and outside New York City

Part 1 List location of each place of business **INSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					

Part 2 List location of each place of business **OUTSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					

Part 3 Formula Basis Allocation of Income

DESCRIPTION OF ITEMS USED AS FACTORS	● COLUMN A - NEW YORK CITY	● COLUMN B - EVERYWHERE	● COLUMN C	PERCENTAGE IN NEW YORK CITY
1. Average value of the real and tangible personal property of the business (see instr)				(COLUMN A DIVIDED BY COLUMN B)
a. Business real property owned 1a.				
b. Business real property rented from others (rent x 8) . 1b.				
c. Business tangible personal property owned 1c.				
d. Business tangible personal property rented from others (rent x 8)... 1d.				
e. Total of lines 1a - 1d 1e.			0.0000 %	
f. Multiply Column C of line 1e by 20 1f.				
2a. Wages, salaries and other personal service compensation paid to employees during the year 2a.				0.0000 %
2b. Multiply Column C of line 2a by 20 2b.				
3a. Gross sales of merchandise or charges for services during the year 3a.	1,750,000	4,212,980		41.5383 %
3b. Multiply Column C of line 3a by 60 3b.				2492.2976
Weighted Factor Allocation				
4a. Add Column C, lines 1f, 2b and 3b 4a.				2492.2976
4b. Divide line 4a by 100 if no factors are missing. If a factor is missing, divide line 4a by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point 4b.				41.54 %
Business Allocation Percentage				
5. Enter percentage from line 4b. Transfer to page 1, Schedule A, line 2. See instructions 5.				41.54 %



6. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN A PARTNER'S HOME? ● YES ● NO

7. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN A PARTNER'S HOME? ● YES ● NO

Name _____ EIN _____

SCHEDULE F New York City Net Operating Loss Carryforward Deduction

COMPLETE A SEPARATE SCHEDULE FOR EACH LOSS YEAR. ATTACH A DETAILED SCHEDULE FOR EACH APPLICABLE LINE.

1. Enter allocated NYC net operating loss amount incurred for loss year ended: - - - 1.
2. Enter amount of line 1 previously absorbed by year ended: - - - 2.
3. Enter amount of line 1 previously absorbed by year ended: - - - 3.
4. Enter amount of line 1 previously absorbed by year ended: - - - 4.
5. Add lines 2, 3 and 4 plus any additional year(s)..... 5.
6. Subtract line 5 from line 1 6.
7. Enter the amount from page 1, Schedule A, line 10..... 7.
8. Enter the lesser of line 6 or 7 8.
9. Compute and enter the total percentage interests in income and deductions for the loss year of partners who were also partners during 2012..... 9. %
10. IS THIS TOTAL PERCENTAGE EQUAL TO OR GREATER THAN 80%? YES NO
IF "NO," THE LOSS DEDUCTION IS ABSORBED AND IS NOT TO BE APPLIED TO 2012. DO NOT CONTINUE.
11. Compute and enter total percentage interests in income and deductions for 2012 of those partners who were partners in both the loss year and 2012..... 11. %
12. Multiply line 11 (loss limitation percentage) by line 8. This is your net operating loss deduction. (enter here and transfer amount to page 1, Schedule A, line 11) 12.

SCHEDULE G The following information must be entered for this return to be complete

1. Nature of business or profession: Boat sales, resales and service
2. Did you file a New York City Partnership Return for the following years: 2010: YES NO 2011: YES NO
If "NO," state reason:
3. If business terminated during the current taxable year, state date terminated. (mm-dd-yy) - - -
(Attach a statement showing disposition of business property.)
4. Has the Internal Revenue Service or the New York State Department of Taxation and Finance increased or decreased any taxable income reported in any tax period, or are you currently being audited? YES NO
If "YES", by whom? Internal Revenue Service State period(s): Beg: - - - End: - - -
New York State Department of Taxation and Finance State period(s): Beg: - - - End: - - -
5. Has Form NYC-115 (Report of Federal/State Change in Taxable Income) been filed? YES NO
6. Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS)? YES NO
7. Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return? YES NO
8. At any time during the taxable year, did the partnership have an interest in real property (including a leasehold interest) located in NYC or in an entity owning such real property? YES NO
9. If "YES" to 8:
a) Attach a schedule of the property, indicating the nature of the interest and including the street address, borough, block and lot number.
b) Was any NYC real property (including a leasehold interest) or interest in an entity owning NYC real property, acquired or transferred with or without consideration? YES NO
c) Was there a partial or complete liquidation of the partnership? YES NO
d) Was 50% or more of the partnership ownership transferred during the tax year, over a three-year period, or according to a plan? YES NO
10. If "YES" to 9b, 9c or 9d, was a Real Property Transfer Tax Return filed? YES NO
11. If "NO" to 10, explain:
12. Is this taxpayer subject to the Commercial Rent Tax? YES NO
13. If "YES" to 12, were all required Commercial Rent Tax Returns filed? YES NO

CERTIFICATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. I authorize the Department of Finance to discuss this return with the preparer listed below. (see instructions) YES X
Firm's Email Address JENN@JENN.COM
SIGN HERE: Signature of partner Title Date 4/12/13
PREPARER'S USE ONLY: Preparer's signature: Preparer's printed name: Paul Jennings Date 3/25/13
Preparer's Social Security Number or PTIN P000 - 00 - 0002
Firm's Employer Identification Number
Electric Tax Filers Inc., 1065 Efile Drive, Somewhere, NV 89501
Firm's name Address Zip Code
Check if self-employed: YES NO



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
 JENN UBTP TC TWO

EMPLOYER IDENTIFICATION NUMBER
 69 - 00000002

OR

SOCIAL SECURITY NUMBER
 - - - - -

- ▲ Federal Form 4562 must accompany this form.
- ▲ This schedule must be attached to your applicable New York City tax return.
- ▲ See instructions on back.
- ▲ Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions.

SCHEDULE A1 Computation of allowable New York City depreciation for current year							Attach rider if necessary	
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation
Tools	10 yr	1/1/2011	1,500,000	75,000	100,976	SL	20yr	75,000
1a. Total columns D, E, F, and I.....			1,500,000	75,000	100,976			75,000

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions on back.)

SCHEDULE A2 Computation of NYC deductions for current year for sport utility vehicles							Attach rider if necessary	
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	H Life or Rate	I Total Allowable New York City Deductions
1b. Total columns D, E, F, and I.....								

SCHEDULE B Disposition adjustment Attach rider if necessary

For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years.

- ▲ If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F.
- ▲ If New York City deduction exceeds federal, subtract column D from column E and enter in column G.

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions)						
3. Total excess NYC deductions over federal deductions (see instructions)						

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F	100,976	
5. Enter amount from Schedule A1, line 1a, column I		75,000
6a. Enter amount from Schedule A2, line 1b, Column F		
6b. Enter amount from Schedule A2, line 1b, Column I		
7a. Enter amount from Schedule B, line 2		
7b. Enter amount from Schedule B, line 3		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	100,976	75,000

Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instr.)

GENERAL INFORMATION

The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal

property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real property acquired to replace property damaged or destroyed in the attacks on the World Trade Center on September 11, 2001. For New York City tax purposes, property that qualifies as both "qualified property" and "qualified New York Liberty Zone property" will be eligible for enhanced depreciation and IRC §179 benefits as "qualified New York Liberty Zone property."



UBTP Test Case Three

Begins on the next page

Taxpayer name	CARL UBTP TC THREE
EIN	69-0000003
Primary Form	NYC-204
Associated Form(s)	NYC-399
Attachments	NYC-114.9
Purpose of test	NOL carry forward schedule with unbounded lines
Other instructions	Include the NYC-114.9 as a PDF attachment

TESTS

NYC - 204
Finance

UNINCORPORATED BUSINESS TAX RETURN 2012
FOR PARTNERSHIPS (INCLUDING LIMITED LIABILITY COMPANIES)

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ 2012, and ending _____

- Amended return Final return - Check box if you have ceased operations.
- Check box if you are engaged in an exempt unincorporated business activity Check box if you claim any 9/11/01-related federal tax benefits (see inst.)
- Entity Type: general partnership registered limited liability partnership limited partnership limited liability company

Name: **CARL UBTP TC THREE**

In Care Of: **Asta Charles**

Address (number and street): **1678 S. Hoover Blvd**

City and State: **San Francisco, CA** Zip Code: **94101**

Business Telephone Number: **212-232-1000** Date business began: **10/23/98** Date business ended: _____

TAXPAYER'S EMAIL ADDRESS: **info@CARL.com**

EMPLOYER IDENTIFICATION NUMBER: **69-0000003**

BUSINESS CODE NUMBER AS PER FEDERAL RETURN: **523900**

SCHEDULE A Computation of Tax BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

A. Payment		Amount included with form - Make payable to: NYC Department of Finance ●		Payment Enclosed	
1.	Business income (from page 2, Schedule B, line 32).....●	1.		396,834,330	
2.	Business allocation percentage from Schedule E, line 5. (if not allocating, enter 100%).....●	2.	24	40	%
3a.	If line 2 is less than 100%, enter income or loss on NYC real property (see instructions).....●	3a.			
3b.	Enter allocated business income, or subtract business loss, from other partnerships (see instructions).....●	3b.			
4.	Balance (line 1 less line 3a).....●	4.		396,834,330	
5.	Multiply line 4 by the business allocation percentage from line 2.....●	5.		96,827,577	
6.	Total of lines 3a and 3b. (see instructions).....●	6.			
7a.	Investment income (from page 2, Schedule B, line 31).....●	7a.			
7b.	Add allocated investment income, or subtract investment loss, from other partnerships (see instr.).....●	7b.			
8.	Investment allocation percentage (IAP) (from page 3, Schedule D, line 2).....●	8.			%
9.	Multiply line 7a by the IAP from line 8. Add the amount on line 7b. (see instructions).....●	9.		96,827,577	
10.	Total before NOL deduction (See instructions).....●	10.		10,798,176	
11.	Deduct NYC net operating loss deduction (from page 5, Schedule F, line 12) (see instructions).....●	11.		86,029,401	
12.	Balance before allowance for active partners' services (line 10 less line 11).....●	12.		20,000	
13.	Less: allowance for active partners' services (if line 12 is a loss, enter "0") (see instructions).....●	13.	# 2	86,009,401	
14.	Balance before specific exemption (line 12 less line 13).....●	14.		5,000	
15.	Less: specific exemption (see instructions and attach schedule) (if line 12 is a loss, enter "0").....●	15.		86,004,401	
16.	Taxable income (line 14 less line 15).....●	16.		3,440,176	
17.	Tax: 4% of amount on line 16.....●	17.		3,440,176	
18.	Sales tax addback (see instructions).....●	18.		3,440,176	
19.	Total tax before business tax credit (add line 17 and line 18).....●	19.		3,440,176	
20.	Less: business tax credit (select the applicable credit condition from the sch. on page 3 and enter amount) (see instr.).....●	20.		3,440,176	
21.	Total tax before Unincorporated Business Tax paid credit (line 19 less line 20) (see instructions).....●	21.		3,440,176	
22.	Less: UBT Paid Credit (from Schedule A, line 3 of attached Form NYC-114.7) (see instructions).....●	22.		3,440,176	
23.	UNINCORPORATED BUSINESS TAX (line 21 less line 22) (if the balance is less than "0", enter "0") (see instr.).....●	23.			
24a.	Credits from Form NYC-114.5 (attach form) (see instructions).....●	24a.			
24b.	Credits from Form NYC-114.6 (attach form) (see instructions).....●	24b.			
24c.	Credits from Form NYC-114.8 (attach form) (see instructions).....●	24c.			
24d.	Credits from Form NYC-114.9, line 14 (attach form) (see instructions).....●	24d.	1,648,064		
24e.	Credits from Form NYC-114.10 (attach form) (see instructions).....●	24e.			
25.	Net tax after credits (line 23 less sum of lines 24a, 24b, 24c, 24d and 24e).....●	25.		1,792,112	
26.	Payment of estimated tax, including credit from preceding year and payment with extension, NYC-EXT (see instr.).....●	26.		1,500,000	
27.	If line 25 is larger than line 26, enter balance due.....●	27.		292,112	
28.	If line 25 is smaller than line 26, enter overpayment.....●	28.			
29a.	Interest (see instructions).....●	29a.			
29b.	Additional charges (see instructions).....●	29b.			
29c.	Penalty for underpayment of estimated tax (attach Form NYC-221).....●	29c.			
30.	Total of lines 29a, 29b and 29c.....●	30.			
31.	Net overpayment (line 28 less line 30) (see instructions).....●	31.			
32.	Amount of line 31 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 32c OR <input type="checkbox"/> Paper check.....●	32a.			
	(b) Credited to 2013 estimated tax on Form NYC-5UB.....●	32b.			
32c.	Routing Number _____ Account Number _____ ACCOUNT TYPE Checking <input type="checkbox"/> Savings <input type="checkbox"/>				
33.	TOTAL REMITTANCE DUE (see instructions). Enter payment on line A above.....●	33.		292,112	
34.	NYC rent from Schedule E, part 1, or rent deducted on federal return. (THIS LINE MUST BE COMPLETED).....●	34.		218,896	
35.	Gross receipts or sales from federal return.....●	35.		404,490,488	
36.	Total assets from federal return.....●	36.		6,275,256	

Name _____ EIN _____

SCHEDULE B Computation of Total Income

Part 1 Items of income, gain, loss or deduction

1.	Ordinary income (loss) from federal Form 1065, line 22 or 1065-B, Part I, line 25 (see instr.)	1.	406,490,888
2.	Net income (loss) from all rental real estate activity not included in Form 1065, line 22 or 1065-B, Part I, line 25 but included on federal Schedule K.....	2.	
3.	All portfolio income such as interest, dividends, royalties, annuity income and gain (loss) on the disposition of property not included in Form 1065, line 22 or 1065-B, Part I, line 25, but included on federal Sch. K (attach sch. of all portfolio income) ..	3.	36,525
4.	Guaranteed payments to partners from federal Schedule K (see instructions)	4.	561,900
5.	Payments to current and retired partners included in other deductions from federal Form 1065, line 20 or 1065-B, Part I, line 23.....	5.	
6.	Other income not included in Form 1065, line 22 or 1065-B, Part I, line 25, but included on federal Sch. K (attach sch. of other income).....	6.	
7.	Charitable contributions from federal Schedule K.....	7.	
8.	Other deductions included in Form 1065, line 22 or 1065-B, Part I, line 25 and Part II, line 13, but not allowed for UBT (attach sched.) (see instr.)....	8.	
9.	Other income and expenses not included above that are required to be reported separately to partners (attach schedule) (see instructions)	9.	<43,332>
10.	Total federal income (combine lines 1 through 9, do not include line 7)	10.	407,045,981
11.	Subtract net income or gain (or add net loss) from rental, sale or exchange of real property situated outside NYC if included in line 10 above (attach schedule) (see instructions).....	11.	
12.	Total income before New York City modifications (combine line 10 and line 11)	12.	407,045,981

Part 2 New York City modifications (see instructions for Schedule B, part 2)

ADDITIONS	EIN OR SSN →	PARTNER A	PARTNER B	PARTNER C	TOTAL	
		69-0000002	990-00-0001	990-00-0002		
13. All income taxes and Unincorporated Business Taxes ...	13.	7,708	3,558	3,558	13.	14,824
14. (a) Sales and use tax credit	14a.				14a.	
(b) Relocation credits	14b.				14b.	
(c) Expenses related to exempt income	14c.				14c.	
(d) Depreciation adjustments (see instr. and attach Form NYC-399 and/or NYC-399Z) ..	14d.	4,025	1,858	1,858	14d.	7,741
(e) Exempt Activities	14e.				14e.	
15. Other additions (attach schedules) (see instructions)	15.				15.	
16. Total additions (add lines 13 through 15)	16.	11,734	5,416	5,416	16.	22,565

SUBTRACTIONS	EIN OR SSN →	PARTNER A	PARTNER B	PARTNER C	TOTAL	
		69-0000002	990-00-0001	990-00-0002		
17. All income tax and Unincorporated Business Tax refunds (included in part 1)	17.				17.	
18. Sales and use tax refunds from vendors or NY State (included in part 1)	18.				18.	
19. Wages and salaries subject to federal jobs credit (attach federal Form 5884 or 8884)	19.				19.	
20. Depreciation adjustment (see instr. and attach Form NYC-399 and/or NYC-399Z) ..	20.	2,200	1,008	1,008	20.	4,216
21. Exempt income (included in part 1, line 10) (see instr.)...21.	21.				21.	
22. 50% of dividends (see instructions)	22.	5,318,000	2,456,000	2,456,000	22.	10,230,000
23. Exempt Activities	23.				23.	
24. Other subtractions (attach schedule) (see instructions) ...24.	24.				24.	
25. Total subtractions (add lines 17 through 24)	25.	5,320,200	2,457,008	2,457,008	25.	10,234,216

26.	Combine lines 16 and 25 (total)	26.	<10,211,651>
27.	Total income (combine lines 12 and 26)	27.	396,834,330
28.	Less: Charitable contributions (not to exceed line 7, or 5% of line 27, whichever is less)	28.	
29.	Balance (line 27 less line 28)	29.	396,834,330
30.	Investment income - (complete lines a through g below) (see instructions)		
(a)	Dividends from stocks held for investment	30a.	
(b)	Interest from investment capital (include non-exempt governmental obligations) (itemize on rider) ..	30b.	
(c)	Net capital gain (loss) from sales or exchanges of securities held for investment	30c.	
(d)	Income from assets included on line 3 of Schedule D.....	30d.	
(e)	Add lines 30a through 30d inclusive	30e.	
(f)	Deductions directly or indirectly attributable to investment income	30f.	
(g)	Interest on bank accounts included in income reported on line 30d ...	30g.	
31.	Investment income (line 30e less line 30f) (enter on page 1, Sch. A, line 7a)	31.	
32.	Business income (line 29 less line 31) (enter here and transfer this amount to page 1, Sch. A, line 1.).....	32.	396,834,330



Name _____ EIN _____

SCHEDULE C Partnership Information - THIS SCHEDULE MUST BE COMPLETED FOR PARTNERSHIPS TO CLAIM ALLOWANCE FOR PARTNER'S SERVICES AND FOR PARTNERS TO CLAIM THE UBT PAID CREDIT ON THEIR UBT, GCT,BCT OR PIT RETURNS.

How many partners are in this partnership? 3 Number of active partners 2

In column 1 give full name, address, Employer Identification Number or Social Security Number and percentage of partner's interest in the partnership. (Name, zip code and country should be as shown on income or business tax return of the partner.)

COLUMN 1				COLUMN 2	COLUMN 3	COLUMN 4	
Interest %	NAME AND ZIP CODE (IF WITHIN USA) NAME AND COUNTRY (IF OUTSIDE OF USA)		PARTNER (check one)	Employer Identification Number - or - Social Security Number	Percentage of Time Devoted to Business	Partner's Distributive Share (see instructions)	Percentage of Total Distributive Shares (see instr.)
	General	Limited					
(a) 52 %	Asta Enterprises 93 Oaks Drive, Los Angeles, CA		X	69-3000002	0 %	211,375,262	52 %
(b) 24 %	Nick Charles 907 Fifth Ave, New York 10021		X	990-00-0001	80 %	97,557,813	24 %
(c) 24 %	Nora Charles 907 Fifth Ave, New York 10021		X	990-00-0002	80 %	97,557,813	24 %
(d) %					%		%
(e) %					%		%
TOTAL						406,490,888	100%

SCHEDULE D Investment Capital and Allocation and Cash Election

A	B	C	D	E	F	G
DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	No. of Shares or Amount of Securities	Average Value	Liabilities Attributable to Invest- ment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E X column F)
					%	
1. Totals (including items on rider)						
2. Investment allocation percentage (line 1G divided by line 1E. Round to the nearest one hundredth of a percentage point)					%	
3. Cash - (To treat cash as investment capital, you must include it on this line.)						
4. Investment capital. Total of line 1e and 3e						

Business Tax Credit Computation

- If the amount on page 1, line 19, is \$3,400 or less, your credit on line 20 is the entire amount of tax on line 19. (NO TAX WILL BE DUE)
- If the amount on page 1, line 19, is \$5,400 or over, no credit is allowed. Enter "0" on line 20.
- If the amount on page 1, line 19, is over \$3,400 but less than \$5,400, your credit is computed by the following formula:

$$\text{tax on page 1, line 19} \times \left(\frac{\$5,400 \text{ minus tax on line 19}}{\$2,000} \right) = \text{your credit}$$



PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 26	DATE	AMOUNT
A. Payment with declaration, Form NYC-5UB (1)	4/15/12	1,000,000
B. Payment with Notice of Estimated Tax Due (2)		
C. Payment with Notice of Estimated Tax Due (3)	9/15/12	500,000
D. Payment with Notice of Estimated Tax Due (4)		
E. Payment with extension, Form NYC-EXT		
F. Overpayment credited from preceding year		
G. TOTAL of A through F. (Enter on Schedule A, line 26)		1,500,000

**ATTACH FEDERAL FORM 1065 OR 1065-B AND ALL ACCOMPANYING SCHEDULES
INCLUDING THE INDIVIDUAL K-1s**

Name _____ EIN _____

ALLOCATION	NON-ALLOCATION
<p style="text-align: center;">ALLOCATION OF BUSINESS INCOME</p> <p>Taxpayers who allocate income outside the City:</p> <ul style="list-style-type: none"> - complete Schedule E, Parts 1, 2 and 3 (below) and - Enter percentage rounded to the nearest one hundredth of a percentage point on Schedule A, line 2 	<p>Taxpayers who do not allocate business income:</p> <ul style="list-style-type: none"> - omit Schedule E, Parts 1 and 2 (below) - enter 100% on Schedule E, Part 3, line 5 and 100% on Schedule A, line 2

SCHEDULE E Complete this schedule if business is carried on both inside and outside New York City

Part 1 List location of each place of business **INSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 40 Wall Street					
CITY New York STATE NY ZIP 10038	218,896	Investment	2	176,713	Mgmt
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total	218,896		2	176,713	

Part 2 List location of each place of business **OUTSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 888 Howard Street					
CITY San Francisco STATE CA ZIP 94131	510,758	Investment	5	861,151	Mgmt
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total	510,758		5	861,151	

Part 3 Formula Basis Allocation of Income

DESCRIPTION OF ITEMS USED AS FACTORS	● COLUMN A - NEW YORK CITY	● COLUMN B - EVERYWHERE	● COLUMN C	PERCENTAGE IN NEW YORK CITY	
1. Average value of the real and tangible personal property of the business (see instr)					
a. Business real property owned 1a.				(COLUMN A DIVIDED BY COLUMN B)	
b. Business real property rented from others (rent x 8) . 1b.	1,751,168	5,837,232			
c. Business tangible personal property owned 1c.	437,792	1,050,702			
d. Business tangible personal property rented from others (rent x 8)... 1d.					
e. Total of lines 1a - 1d 1e.	2,188,960	6,887,934			31.7796 %
f. Multiply Column C of line 1e by 20 1f.					635.5926
2a. Wages, salaries and other personal service compensation paid to employees during the year 2a.	176,713	1,037,864		17.0266%	
2b. Multiply Column C of line 2a by 20 2b.				340.5321	
3a. Gross sales of merchandise or charges for services during the year 3a.				0 %	
3b. Multiply Column C of line 3a by 60 3b.				0	
Weighted Factor Allocation					
4a. Add Column C, lines 1f, 2b and 3b 4a.				976.1247	
4b. Divide line 4a by 100 if no factors are missing. If a factor is missing, divide line 4a by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point 4b.				24.40%	
Business Allocation Percentage					
5. Enter percentage from line 4b. Transfer to page 1, Schedule A, line 2. See instructions 5.				24.40%	



6. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN A PARTNER'S HOME? ● YES ● NO

7. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN A PARTNER'S HOME? ● YES ● NO

Name _____ EIN _____

SCHEDULE F New York City Net Operating Loss Carryforward Deduction

COMPLETE A SEPARATE SCHEDULE FOR EACH LOSS YEAR. ATTACH A DETAILED SCHEDULE FOR EACH APPLICABLE LINE.

1. Enter allocated NYC net operating loss amount incurred for loss year ended: - - - 1.
2. Enter amount of line 1 previously absorbed by year ended: - - - 2.
3. Enter amount of line 1 previously absorbed by year ended: - - - 3.
4. Enter amount of line 1 previously absorbed by year ended: - - - 4.
5. Add lines 2, 3 and 4 plus any additional year(s)..... 5.
6. Subtract line 5 from line 1 PLEASE SEE ATTACHED SCHEDULES 6.
7. Enter the amount from page 1, Schedule A, line 10..... 7.
8. Enter the lesser of line 6 or 7 8.
9. Compute and enter the total percentage interests in income and deductions for the loss year of partners who were also partners during 2012..... % 9.
10. IS THIS TOTAL PERCENTAGE EQUAL TO OR GREATER THAN 80%? YES NO
IF "NO," THE LOSS DEDUCTION IS ABSORBED AND IS NOT TO BE APPLIED TO 2012. DO NOT CONTINUE.
11. Compute and enter total percentage interests in income and deductions for 2012 of those partners who were partners in both the loss year and 2012..... % 11.
12. Multiply line 11 (loss limitation percentage) by line 8. This is your net operating loss deduction. (enter here and transfer amount to page 1, Schedule A, line 11) 12.

SCHEDULE G The following information must be entered for this return to be complete

1. Nature of business or profession: FINANCIAL INVESTMENT
2. Did you file a New York City Partnership Return for the following years: 2010: YES NO 2011: YES NO
If "NO," state reason:
3. If business terminated during the current taxable year, state date terminated. (mm-dd-yy) - - -
(Attach a statement showing disposition of business property.)
4. Has the Internal Revenue Service or the New York State Department of Taxation and Finance increased or decreased any taxable income reported in any tax period, or are you currently being audited? YES NO
If "YES", by whom? Internal Revenue Service State period(s): Beg.: - - - End.: - - -
New York State Department of Taxation and Finance State period(s): Beg.: - - - End.: - - -
5. Has Form NYC-115 (Report of Federal/State Change in Taxable Income) been filed? YES NO
6. Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS)? YES NO
7. Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return? YES NO
8. At any time during the taxable year, did the partnership have an interest in real property (including a leasehold interest) located in NYC or in an entity owning such real property? YES NO
9. If "YES" to 8:
a) Attach a schedule of the property, indicating the nature of the interest and including the street address, borough, block and lot number.
b) Was any NYC real property (including a leasehold interest) or interest in an entity owning NYC real property, acquired or transferred with or without consideration? YES NO
c) Was there a partial or complete liquidation of the partnership? YES NO
d) Was 50% or more of the partnership ownership transferred during the tax year, over a three-year period, or according to a plan? YES NO
10. If "YES" to 9b, 9c or 9d, was a Real Property Transfer Tax Return filed? YES NO
11. If "NO" to 10, explain:
12. Is this taxpayer subject to the Commercial Rent Tax? YES NO
13. If "YES" to 12, were all required Commercial Rent Tax Returns filed? YES NO

CERTIFICATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. Firm's Email Address John.Seed@EFILE.com
I authorize the Department of Finance to discuss this return with the preparer listed below. (see instructions) YES
SIGN HERE: Signature of partner Title President Date 4/12/2013 Preparer's Social Security Number or PTIN P00 - 00 - 0003
PREPARER'S USE ONLY: Preparer's signature: Preparer's printed name: J. Seed Date 3/30/2011 Firm's Employer Identification Number
Electronic Tax Preparation, 11 Efile Drive, San Francisco, CA 94101 Check if self-employed: YES
Firm's name Address Zip Code



CLAIM FOR MADE IN NYC FILM PRODUCTION CREDIT

2012

ATTACH TO FORM NYC-202 OR NYC-204

YOU MUST ATTACH YOUR CERTIFICATE OF TAX CREDIT TO THIS FORM.
 NO CREDIT WILL BE ALLOWED WITHOUT THE CERTIFICATE.

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____ 2012 and ending _____

Print or Type

Name
 CARL UBTP TC THREE

Address (number and street)
 1678 S. Hoover Blvd.

City and State
 San Francisco, CA

Zip Code
 94101

Business Telephone Number _____

Date business began (mm/dd/yy)
 10 | 23 | 98

PARTNERSHIPS, ESTATES AND TRUSTS ONLY,
 ENTER EMPLOYER IDENTIFICATION NUMBER

6 9 0 0 0 0 0 0 3

SOCIAL SECURITY NUMBER

BUSINESS CODE NUMBER AS PER FEDERAL RETURN

523900

PART I - FILMS COMPLETED DURING CURRENT TAX YEAR

1a. Made in NYC Film Production Credit allowed for current tax year. See instructions.....	1a.	3,296,128	
1b. Made in NYC Film Production Credit carryforward to current tax year. See instructions.....	1b.		
2. Enter tax due before credits. See instructions.....	2.	3,440,176	
3. Enter sales tax addback from Form NYC-202 or Form NYC-204, Schedule A, line 18.....	3.		
4. Add lines 2 and 3	4.	3,440,176	
5. Nonrefundable portion of other credits allowed. See instructions	5.	3,440,176	
6. Subtract line 5 from line 4. If less than zero, enter "0".....	6.		
7. Carryover Credit applied to tax. Enter the amount from line 1b or line 6, whichever is less.....	7.		
8. Subtract line 7 from line 1b.	8.		
9. Subtract line 7 from line 6.....	9.		
10. Nonrefundable portion of current year's credit. Enter the amount from line 1a or line 9, whichever is less.....	10.		
11. Add lines 7 and 10.	11.		
12. Subtract line 10 from line 1a.....	12.	3,296,128	
13. Refundable portion of current year's credit. Multiply line 12 by 50% (0.50).	13.	1,648,064	
14. Add lines 8, 11 and 13. Enter here and on Form NYC-202, Schedule A, line 22d or Form NYC-204, Schedule A, line 24d.....	14.	1,648,064	
15. Subtract line 13 from line 12. This is the amount of the current year's credit to be carried forward to next year.....	15.	1,648,064	

CARL UBTPC THREE

69-0000003

Schedule F - NYC NOL Carryforward Deduction

1	Allocated NYC NOL incurred for loss year ended	12/31/2003		12,000,000
2	Amount of line 1 absorbed by year ended	12/31/2004	1,500,000	
3	Amount of line 1 absorbed by year ended	12/31/2005	750,000	
4a	Amount of line 1 absorbed by year ended	12/31/2006	500,000	
4b	Amount of line 1 absorbed by year ended	12/31/2007	2,500,000	
4c	Amount of line 1 absorbed by year ended	12/31/2008	2,000,000	
4d	Allocated NYC NOL incurred for loss year ended	12/31/2009		7,298,176
4e	Amount of line 1 absorbed by year ended	12/31/2010	500,000	
4f	Amount of line 1 absorbed by year ended	12/31/2011	750,000	
5	Total amount of NOL absorbed			8,500,000
6	Amount of NOL available for carryforward			10,798,176
7	Page 1 Schedule A, Line 10			96,827,577
8	Lesser of 6 or 7			10,798,176
9	Partners who were partners in loss year and also in 2012			100%
10	Is this percentage greater than 80%		Yes	
11	Partners who were partners in loss year and also in 2012			100%
12	Multiply 11 by Line 8 - carry to Schedule A Line 11			10,798,176

UBTP Test Case Four

Begins on the next page

Taxpayer name	EAST UBTP TC FOUR
EIN	69-0000004
Primary Form	NYC-204EZ
Associated Form(s)	None
Attachments	None
Purpose of test	Generic test

TEST

For CALENDAR YEAR 2012 or FISCAL YEAR beginning _____, 2012, and ending _____, _____

Entity Type: general partnership registered limited liability partnership limited partnership limited liability company

Amended return Final return - Check this box if you have ceased operations.
 Check box if you are engaged in an exempt unincorporated business activity Check box if you claim any 9/11/01-related federal tax benefits (see inst.)

Date business began in NYC: 01 - 01 - 09 MM-DD-YY
 Date business ended in NYC (if applicable): - - MM-DD-YY

IF BUSINESS TERMINATED DURING THE YEAR, ATTACH A STATEMENT SHOWING THE DISPOSITION OF BUSINESS PROPERTY

Name: EAST UBTP TC FOUR
 In Care Of:
 Address (number and street): 123 West 45th Street
 City and State: New York, NY Zip Code: 10023
 Business Telephone Number: 212-555-1212 Nature of Business: Natural stone quarries

TAXPAYER'S EMAIL ADDRESS:
 EMPLOYER IDENTIFICATION NUMBER: 69-00000004
 BUSINESS CODE NUMBER AS PER FEDERAL RETURN: 212310

This form is for certain partnerships, including limited liability companies treated as partnerships for federal income tax purposes, who are required to file an Unincorporated Business Tax Return but have no tax liability. For taxable years beginning on or after January 1, 2009, a partnership engaged in an unincorporated business is required to file an Unincorporated Business Tax return if its unincorporated business gross income is more than \$95,000. This form may also be used by a partnership that is not required to file but wishes to disclaim any liability for tax because it is engaged solely in activities exempt from the tax.

You may not use this form if:

- You have NYC modifications other than the addback of income and Unincorporated Business Taxes on Schedule B, line 13 of Form NYC-204. For a complete list of modifications, see instructions for Form NYC-204.
- You allocate total business income within and without NYC. (If you allocate 100% of your business income to NYC, you may use this form.)
- You claim a credit for Unincorporated Business Tax Paid (see Form NYC-114.7) or other credits (see Forms NYC-114.5, NYC-114.6, NYC-114.8, NYC-114.9 or NYC-114.10).
- You claim a partial exemption for investment activities. (See instructions to Form NYC-204 "Who is Subject to the Tax".)
- You have any investment income or loss (See instructions for NYC-204, Schedule B, Lines 30 (a-f)).
- You claim any deduction for a net operating loss. (See Form NYC-204, Schedule A, line 11.)
- Your unincorporated business gross income less the allowance for active partners' services is more than \$90,000. (See Form NYC-204, Schedule A, line 14.)

1. Amount from Analysis of Net Income (Loss) from federal Form 1065, Schedule K, line 1	● 1.	98,598	
2. Other income and expenses not included on line 1 that are required to be reported separately to partners (attach schedule and see instructions)	● 2.	14,025	
3. Income taxes and Unincorporated Business Tax deducted on federal Form 1065 (attach list and see instructions)	● 3.		
4. Total Income (add lines 1 through 3)	● 4.	112,623	
5. Amount included in line 4 representing net income or loss from activities exempt from the tax (see instr.)	● 5.		
6. Subtract any net income on line 5 from, or add any net loss on line 5 to, line 4 amount.....	● 6.	112,623	
7. Allowance for active partners' services (see instructions) Number of active partners: ● #3	● 7.	30,000	
8. Line 6 minus line 7.....	● 8.	82,623	
9. Enter the number of months in business in NYC during the tax year	● 9.	12	
10. Enter the maximum total allowed income from table on page 2 based on the number of months on line 9. If the amount on line 8 exceeds the amount on line 10 by more than \$100 you cannot use this form; - you must file on Form NYC-204	● 10.	90,000	00
11. Enter payment of estimated Unincorporated Business Tax including carryover credit from previous year and payment with extension, NYC-EXT. This amount is your overpayment.....	● 11.	85,000	
12. Amount of line 11 to be refunded - <input type="checkbox"/> Direct deposit - fill out line 12a OR <input type="checkbox"/> Paper check.....	● 12.	75,000	
12a. Routing Number: 021000012 Account Number: 12-98765-001 Checking <input checked="" type="checkbox"/> Savings <input type="checkbox"/>			
13. Amount of line 11 to be credited to 2013 estimated tax on form NYC-5UB	● 13.	10,000	
14. NYC rent deducted on Federal return.....	● 14.	24,000	

CERTIFICATION I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. Firm's Email Address:
 I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions) YES NO

SIGN HERE: Signature of partner: _____ Title: President Date: 4/15/13
 PREPARER'S USE ONLY: Preparer's signature: _____ Preparer's printed name: John Smith Date: 4/01/13
 Smith and Assoc, 500 5th Avenue, New York, NY 10022
 Firm's name: _____ Address: _____ Zip Code: _____

Preparer's Social Security Number or PTIN: 400-00-0004
 Firm's Employer Identification Number: 69-0000098

Check the box if self-employed:

INSTRUCTIONS

Check the box marked "9/11/01-related tax benefits" on this form if you claim any of the following benefits on your federal return: (i) bonus depreciation or a deduction under IRC §179 for property in the NY Liberty Zone or Resurgence Zone, whether or not you file form NYC-399Z, (ii) a jobs credit for NY Liberty Zone employees, or (iii) IRC §1033 treatment for property converted due to the attacks on the World Trade Center. Attach Federal forms 4562, 4684, 4797 and 8884 to this return. See instructions for Form NYC 204, Sch. B, lines 14d, 19 and 20.

Line 2. Enter the net amount of the partners' distributive shares of income and deduction items not included in line 1 but required to be reported separately on federal Form 1065. Attach a schedule.

Line 3. Enter the amount of income and unincorporated business taxes imposed by New York City, New York State or any other taxing jurisdiction that was deducted in computing the amounts on lines 1 or 2. Attach a schedule.

Line 5. Enter on this line the amount included in line 4 that represents the net income or net loss from an activity that is not an unincorporated business carried on by the taxpayer wholly or partly in the City. See Instructions for Form NYC-204 "Who is Subject to the Tax." For this purpose:

- (i) exclude the income or loss of an entity, other than a dealer as defined in Ad. Code §11-501(1), that, for its own account, engaged solely in the purchase, holding or sale of property, transactions in positions in property, or the acquisition, holding or disposition, other than in the ordinary course of business, of interests in other unincorporated entities that are themselves engaged solely in the foregoing activities. NOTE: entities receiving \$25,000 or less of gross receipts from other activities may still be eligible for this exclusion. Ad. Code §11-502(c)(3). However, entities eligible for the partial self-trading exemption under Ad. Code §11-502(c)(4) are not eligible for this exclusion and may not use this form.
- (ii) for taxable years beginning on or after July 1, 1994, exclude the income, gain or loss from real property held to produce rental income or from the disposition of such property by an entity, other than a dealer. Also exclude income or loss from a business conducted at the property solely for the benefit of tenants at the property that is not open to the public, and eligible income from parking services rendered to tenants. See Ad. Code §11-502(d).
- (iii) exclude the income or loss from any separate and distinct activity carried on wholly outside of New York City.
- (iv) for tax years beginning on or after August 1, 2002, exclude all of the federal taxable income of partnerships that receive 80% or more of their gross receipts from charges for the provision of mobile telecommunications services to customers and exclude a partner's distributive share of income, gains, losses and deductions from any partnership subject to tax under Ad. Code Title II, Ch. II as a "utility" as defined in Ad. Code section 11-1101(6), including its share of separately reported items.

Line 7. A deduction may be claimed for reasonable compensation for personal services rendered by the partners. The allowable deduction is the lower of (i) 20% of line 6 (if greater than zero) or (ii) \$10,000 for each active partner.

Preparer Authorization: If you want to allow the Department of Finance to discuss your return with the paid preparer who signed it, you must check the "yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Preparer's Use Only" section of your return. It does not apply to the firm, if any, shown in that section. By checking the "Yes" box, you are authorizing the Department of Finance to call the preparer to answer any questions that may arise during the processing of your return. Also, you are authorizing the preparer to:

- ◆ Give the Department any information missing from your return,
- ◆ Call the Department for information about the processing of your return or the status of your refund or payment(s), and
- ◆ Respond to certain **notices that you have shared with the preparer** about math errors, offsets, and return preparation. The notices **will not** be sent to the preparer.

You are not authorizing the preparer to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Department. The authorization cannot be revoked, however, the authorization will automatically expire no later than the due date (without regard to any extensions) for filing next year's return. **Failure to check the box will be deemed a denial of authority.**

ADDITIONAL REQUIRED INFORMATION The following information must be entered for this return to be complete.

1. Did you file a NYC Partnership Return in 2010? YES NO
2. Did you file a NYC Partnership Return in 2011? YES NO
3. Has the Internal Revenue Service or the New York State Department of Taxation and Finance increased or decreased any taxable income (loss) reported in any tax period, or are you currently being audited? YES NO
If "yes," by whom? Internal Revenue Service New York State Department of Taxation and Finance
State periods: _____ and answer (4).
4. Has Form(s) NYC-115 (Tax Report of Change in Taxable Income Made by IRS or New York State) been filed?..... YES NO
5. At any time during the taxable year, did the partnership have an interest in real property located in NYC or in an entity owning such real property? YES NO
6. If "YES" to 5:
a) Was there a partial or complete liquidation of the partnership? YES NO
b) Was 50% or more of the partnership interests transferred in the last 3 years or according to a plan?..... YES NO
7. If "YES" to 6a or 6b, was a Real Property Transfer Tax Return filed?..... YES NO
8. If "NO" to 7, explain: (attach additional sheet if necessary) _____
9. Is this taxpayer subject to the Commercial Rent Tax?..... YES NO
10. If "YES", were all required Commercial Rent Tax Returns filed? YES NO

PRIVACY ACT NOTIFICATION

The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance with the request is voluntary or mandatory, why the request is being made and how the information will be used. The disclosure of Social Security Numbers for taxpayers is mandatory and is required by section 11-102.1 of the Administrative Code of the City of New York for tax administration purposes and will be used to facilitate the processing of tax returns.

MAILING INSTRUCTIONS

The due date for calendar year 2012 is on or before April 15, 2013.
For fiscal years beginning in 2012 file by the 15th day of the fourth month following the close of the fiscal year.
To receive proper credit, you must enter your correct Employer Identification Number on your tax return.

RETURNS CLAIMING REFUNDS
NYC DEPT. OF FINANCE
UNINCORPORATED BUSINESS TAX
P.O. BOX 5050
KINGSTON, NY 12402-5050

ALL OTHER RETURNS
NYC DEPT. OF FINANCE
UNINCORPORATED BUSINESS TAX
P.O. BOX 5060
KINGSTON, NY 12402-5060

TABLE OF MAXIMUM ALLOWED INCOME FROM BUSINESS	
NUMBER OF MONTHS IN BUSINESS	MAXIMUM TOTAL INCOME FROM BUSINESS
1	\$85,416
2	\$85,833
3	\$86,250
4	\$86,667
5	\$87,083
6	\$87,500
7	\$87,917
8	\$88,333
9	\$88,750
10	\$89,167
11	\$89,583
12	\$90,000

If total income from business after deduction for active partners' services is more than \$90,000, you must use Form NYC-204

FIFTEEN OR MORE CALENDAR DAYS CONSTITUTES ONE MONTH



UBTP Test Case Five

Begins on the next page

Taxpayer name	SHOE UBTP TC FIVE
EIN	11-0000005
Primary Form	NYC-EXT
Associated Form(s)	None
Attachments	None
Purpose of test	Generic test

TEST

Final Return - Check this box if you have ceased operations.

For CALENDAR YEAR 2012 or Fiscal Year beginning _____, 2012 and ending _____,

PRINT OR TYPE

Name (if combined corporate filer, give name of reporting corporation)
SHOE UBTP TC FIVE

In Care of

Unincorporated Business-Individuals Only First Name _____ Last Name _____

Business address (number and street)
551 Eliot Road

City and State _____ Zip Code _____
Salt Lake City, UT

Business Telephone Number **555-555-5555** Email Address **shoe@email.com**

EMPLOYER IDENTIFICATION NUMBER

1 1 - 0 0 0 0 0 0 5

OR

SOCIAL SECURITY NUMBER
(FOR UNINCORPORATED BUSINESS-INDIVIDUALS ONLY)

_____ - _____ - _____

BUSINESS CODE NUMBER AS PER FEDERAL RETURN

3 1 1 5 0 0

Tax Type

Check the tax type for which this extension is being requested:

General Corporation Tax <input type="checkbox"/> (GCT - Corporation)	Banking Corporation Tax <input type="checkbox"/> (BCT - Bank)	Unincorporated Business Tax <input checked="" type="checkbox"/> (UBT - Partnership)	Unincorporated Business Tax <input type="checkbox"/> (UBT - Individual)
NYC-3L NYC-4S NYC-4S-EZ NYC-3A	NYC-1 NYC-1A	NYC-204 NYC204EZ	NYC-202 NYC-202S

Check the box if the organization is a corporation and is the common parent of a group that intends to file a combined return. If checked, attach a schedule, listing the name, address and Employer Identification Number (EIN) for each member covered by this application.

Payment Information

For payment amount, refer to the tax form for the tax that you will be filing after the extension period. Finance forms and instructions are available on line at nyc.gov/finance.

		Payment Enclosed
A. Payment	Amount included with form - Make payable to: NYC Department of Finance	4,000
1.	Current Year Estimated Tax	10,000
2.	If amount on line 1 exceeds \$1,000, enter 25% of line 1 (For GCT and BCT only -- for UBT leave blank)	
3.	Total of lines 1 and 2	10,000
4.	Total payments and credits	6,000
5.	Balance due. Subtract line 4 from line 3	4,000

CERTIFICATION OF TAXPAYER OR OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this form, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

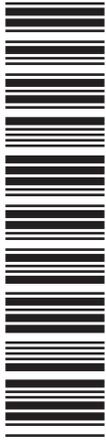
Signature: _____ CEO _____ Date: 03/15/2013
 Title (if an officer): _____

UBTP Test Case Six

Begins on the next page

Taxpayer name	SHOE UBTP TC SIX
EIN	11-0000005
Primary Form	NYC-5UB
Associated Form(s)	None
Attachments	None
Purpose of test	Generic test

TEST



For CALENDAR YEAR 2013 or FISCAL YEAR beginning _____, _____ and ending _____, _____

Print or Type ▼	Business name SHOE UBTP TC SIX		Employer Identification Number 1 1 0 0 0 0 0 5	
	In Care of			
	Business address (number and street) 551 Eliot Road		Business Code Number as per Federal Return 3 1 1 5 0 0	
	City and State Salt Lake City, UT	Zip Code 58204		
Business Telephone Number 555-555-5555		Taxpayer's Email Address minnie.mouse@SHOE.com		

A. Payment	Amount included with form - Make payable to: NYC Department of Finance	Payment Enclosed
1a. Partnership's 2012 Unincorporated Business Tax	10,000	2,500
1b. Estimate of 2013 tax		12,000
COMPUTATION OF INSTALLMENT - (✓) Check proper box below and enter amount indicated.		
2. If this declaration is due on:	<input checked="" type="checkbox"/> April 15, 2013, enter 1/4 of line 1b <input type="checkbox"/> June 17, 2013, enter 1/3 of line 1b	3,000
	<input type="checkbox"/> Sept. 16, 2013, enter 1/2 of line 1b <input type="checkbox"/> Jan. 15, 2014, enter amount of line 1b	500
3. Enter amount of overpayment on 2012 return which you elected to have applied as a credit against 2013 estimated tax		2,500
4. Amount to be paid with this declaration (line 2 less line 3) (Payable to: NYC DEPARTMENT OF FINANCE)		

Signature of taxpayer: _____ Title: CEO Date: 04/15/2013

60511391 To receive proper credit, you must enter your correct Employer Identification Number on your declaration and remittance.
DETACH ON DOTTED LINE & SEND UPPER PORTION IN A SEPARATE ENVELOPE. RETAIN LOWER PORTION FOR YOUR RECORDS

ESTIMATED TAX WORKSHEET
▼ KEEP THIS PORTION FOR YOUR RECORDS ▼

1. Net income from business expected in 2013 (see instructions)	1.	
2. Exemption (see instructions)	2.	
3. Line 1 less line 2 (estimated taxable business income)	3.	
4. Tax - enter 4% of line 3 (see instructions)	4.	
5a. Business Tax Credit (✓) (Check applicable box below and enter credit amount)		
<input type="checkbox"/> Tax on line 4 is \$3,400 or less. Your credit is the entire amount of tax on line 4. <input type="checkbox"/> Tax on line 4 is \$5,400 or over. No credit is allowed. Enter "0". <input type="checkbox"/> Tax on line 4 is over \$3,400 but less than \$5,400, use formula for credit amount: Tax on line 4 x (\$5,400 minus tax on line 4)	5a.	
5b. Other credits (see instructions)	5b.	
5c. Total credits (add lines 5a and 5b)	5c.	
6. Estimated 2013 Unincorporated Business Tax (line 4 less line 5c) Enter here, on line 7b, and on line 1b of declaration above	6.	
7a. Partnership's 2012 Unincorporated Business Tax	7a.	
7b. Estimate of 2013 tax from line 6	7b.	
COMPUTATION OF INSTALLMENT - (✓) Check proper box below and enter amount indicated. Fiscal year taxpayers see instructions.		
8. If this declaration is due on:		
<input type="checkbox"/> April 15, 2013, enter 1/4 of line 7b <input type="checkbox"/> June 17, 2013, enter 1/3 of line 7b	8.	
<input type="checkbox"/> Sept. 16, 2013, enter 1/2 of line 7b <input type="checkbox"/> Jan. 15, 2014, enter amount of line 7b		
9. Enter amount of overpayment on 2012 return which you elected to have applied as a credit against 2013 estimated tax	9.	
10. Amount to be paid with this declaration (line 8 less line 9) (Payable to: NYC DEPARTMENT OF FINANCE)	10.	

**Make remittance payable to the order of:
NYC DEPARTMENT OF FINANCE**
Payment must be made in U.S. dollars,
drawn on a U.S. bank.

MAILING INSTRUCTIONS	
DECLARATIONS WITH REMITTANCES NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P. O. BOX 5070 KINGSTON, NY 12402-5070	ALL OTHERS NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P. O. BOX 5080 KINGSTON, NY 12402-5080