



## Estates and Trusts using an EIN as their primary identifier must use Form NYC-202EIN

# UNINCORPORATED BUSINESS TAX RETURN FOR INDIVIDUALS AND SINGLE-MEMBER LLCS

2015
<b>4</b> 015

		TOR INDIVIDUALS AND SINGLE-MEMBER ELSS					
			For CALENDAR YEAR 2	2015 or FISCAL YEAR beginni	ing	, 2015 and ending	
		First name and initial	Last name	Name Change		TAXPAYER'S EMAIL ADDRESS	
		In Care Of					
		Business name				SOCIAL SECURITY NUMBER	
		Business address (number and street)		Address		=	
		City and State	Zip Code	Change L			
		Business Telephone Number Date bus	iness began in NYC (mm-dd-yy) Dat	te business ended in NYC (mm-dd-yy)	BUSINESS C FROM FEDER	CODE NUMBER RAL SCHEDULE C:	
		<b>&gt;</b>					
			e of the amended return is to re ate change, check the appropria		Date of Final Determination		
		Final return - Ceased operations. Atta	ach copy of your entire federal F	orm 1040 and statement showing dis	sposition of busines	ss property.	
		Engaged in a fully exempt unincor				ncorporated business activity	,
		Claim any 9/11/01-related federal ta	x benefits (see instructions)	Enter 2-chai	racter special con	ndition code, if applicable (see instructions	S)
	SCHEDULE A	Computation of Tax BEGIN	WITH SCHEDULE B ON PAG	GE 3. COMPLETE ALL OTHER SC	CHEDULES. TRAN	SFER APPLICABLE AMOUNTS TO SCHE  Payment Amount —	DULE A.
	Payment Am	ount being paid electronically with	this return		A.	,	
1.	Business income	(from page 3, Schedule B, line	e 27)		1.		
2.	Business allocation	n percentage from Schedule C	, line 5. (If not alloc	cating, enter 100%)2	2	].	
3.	If line 2 is less that	an 100%, enter income or loss	on NYC real proper	rty (see instructions)	3.		
4.	Balance (line 1 les	ss line 3)			4.		
5.	Multiply line 4 by	the business allocation percen	ıtage on line 2		5.		
6.	Amount from line	3 (NYC real property income a	and gain not subject	t to allocation) (see instru	uctions) 6.		
7.	Investment incom	e (from page 3, Schedule B, li	ne 26)		7.		
8.	Investment allocate	tion percentage (from page 4,	Schedule D, line 2)	8	3.	].	
9.	Multiply line 7 by	the investment allocation perce	entage from line 8 (s	see instructions)	9.		
10.	Total before NOL	deduction (sum of lines 5, 6 a	nd 9 or line 1 and li	ine 9) (see instructions for	line 2) <b>10.</b>		
11.	Deduct: NYC net	operating loss deduction (from	Form NYC-NOLD-	UBTI, line 7) (see instruc	ctions) <b>11.</b>		
12.	Balance before al	llowance for taxpayer's service	s (line 10 less line	11)	12.		
13.		or taxpayer's services - do not (see instructions)					
14.	Balance before ex	xemption (line 12 less line 13)			14.		
15.	·	- \$5,000 (taxpayer operating m		•	15.		
16.		line 14 less line 15) (see instruction					
	•	ess tax credit (4% of amount or			İ		
		tax credit (select the applicable					
		ion schedule on the bottom of					
19.	UNINCORPORAT	TED BUSINESS TAX (line 17 le	ess line 18) (see inst.	ructions)	19.		

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lame	SSN	
20a. Credits from Form NYC-114.5 (attach form) (see instructions)	а.	
20b. Credits from Form NYC-114.6 (attach form) (see instructions)	o.	
20c. Credits from Form NYC-114.8 (attach form) (see instructions)	o	
20d. Credits from Form NYC-114.10 (attach form) (see instructions) 20d	d.	
21. Net tax after credits (line 19 less sum of lines 20a, 20b, 20c and 20c	d)	21.
<b>22.</b> Payment of estimated Unincorporated Business Tax, including carryon preceding year and payment with extension, NYC-EXT (see instructions		22.
23. If line 21 is larger than line 22, enter balance due		23.
24. If line 21 is smaller than line 22, enter overpayment		24.
25a.Interest (see instructions)	а.	
25b.Additional charges (see instructions)	o.	
25c. Penalty for underpayment of estimated tax (attach form NYC-221) 25c	o	
26. Total of lines 25a, 25b and 25c		26.
27. Net overpayment (line 24 less line 26) (see instructions)		27.
28. Amount of line 27 to be: (a) Refunded - Direct deposit - fill out line 28	$c$ <b>OR</b> $\square$ Paper check	ck 28a.
(b) Credited to 2016 Estimated Tax on Form NYC	C-5UBTI	28b.
28c. Routing Account Number Number	ACCOUNT TYPE Checking Saving	ngs 🗌
29. Total remittance due (see instructions)		29.
30. NYC rent deducted on federal tax return or NYC rent from Schedule C, Part 1. (THIS L	INE MUST BE COMPLETED)	D) . 30.
31. Gross receipts or sales from federal return		31.

## **Business Tax Credit Computation**

- If the amount on page 1, line 17, is \$3,400 or less, your credit on line 18 is the entire amount of tax on line 17. (NO TAX WILL BE DUE.)
- 2. If the amount on page 1, line 17, is \$5,400 or over, no credit is allowed. Enter "0" on line 18.

3.	If the amount on page 1, line 17, is over \$3,400 but less than
	\$5,400, your credit is computed by the following formula:

amount on pg. 1, line 17  $\times$  (\$5,400 minus tax on line 17) =  $\frac{17}{\text{your credit}}$ 



Prepayments of Estimated Tax Computation						
PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 22	DATE	AMOUNT				
A. Payment with declaration, Form NYC-5UBTI (1)						
B. Payment with Notice of Estimated Tax Due (2)						
C Payment with Notice of Estimated Tax Due (3)						
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, B, C, D, E, F (enter on Schedule A, line 22)						

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Name SSN SCHEDULE B Computation of Total Income Part 1 Items of business income, gain, loss or deduction 1. Net profit (or loss) from business, farming or professions as reported for federal tax purposes from federal Schedule C, C-EZ or F (Form 1040) (see instructions) ..... 1. 2. If entering income from more than one federal Schedule C, C-EZ or F (Form 1040), check this box. 2. Enter the number of Schedules C, C-EZ or F attached: • Gain (or loss) from sale of business personal property or business real property (attach federal Schedule D or Form 4797) (see instructions) ..... 3. Net amount of rental or royalty income from business personal property or business real property (attach federal Schedule E) (see instructions) ...... 4. 5. Other business income (or loss) (attach schedule) (see instructions) ...... 5. Total federal income (or loss) (combine lines 1 through 5)..... Subtract net income or gain (or add net loss) from rental, sale or exchange of real property situated outside New York City, if included in line 3 or 4 above (attach schedule) (see instructions)...... 8. Total income before New York City modifications (combine lines 6 and 7) ..... Part 2 New York City modifications (see instructions for Schedule B, part 2) ADDITIONS 9. All income taxes and Unincorporated Business Taxes ...... 9. 10a. Relocation credits..... 11. Other additions (attach schedule) (see instructions)..... 11. Total additions (add lines 9 through 11) SUBTRACTIONS 13. All income tax and Unincorporated Business Tax refunds (included in part 1)..... 14. Wages and salaries subject to federal jobs credit (attach federal Form 5884)..... 15. Depreciation adjustment (attach Form NYC-399 and/or NYC-399Z)..... 15. 16. Exempt income included in part 1 (attach schedule) ...... 17. 50% of dividends (see instructions)..... 17. 18. Real estate subtractions (see instructions) Other subtractions (attach schedule) (see instructions)..... Total subtractions (add lines 13 through 19) 21. NYC modifications (combine lines 12 and 20)..... 21. 22. Total income (combine lines 8 and 21) 23. Less: Charitable contributions (not to exceed 5% of line 22) (see instructions)...... Balance (line 22 less line 23) Investment income - (complete lines a through g below) (see instructions) Interest from investment capital (include non-exempt governmental obligations) 

26.



Deductions directly or indirectly attributable to investment income ......

26. Investment income (line 25e less line 25f) (enter on page 1, Sch. A, line 7) .....

27. BUSINESS INCOME (line 24 less line 26) (enter here and transfer amount to pg 1, Sch. A, line 1) ......

Interest on bank accounts included in income reported on line 25d..25g.

Name \_\_\_\_\_ SSN

ALLOCATION OF BUSINESS INCOME - Taxpayers who carry on business both inside and outside New York City should complete Schedule C, Parts 1, 2 and 3 (below). Taxpayer
who do not carry on business both inside and outside New York City should omit Schedule C, Parts 1 and 2 (below), enter 100% on Part 3, line 5 and enter 100% on Schedule A, line 2

SCHEDULE C	Comple	te this sc	hedule if bus	siness is carrie	d on both i	inside and ou	itside New	York Cit	y
List location of ea	ach place o	f business I	NSIDE New York		tivities at each	n location (manuf	acturing, sale:		ecutive office, public
Complete Address		erter, etc.), t	Rent	Nature of A		No. of Employees	Wages, Salar	es, 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	-								
								s office, ex	ecutive office, public
Complete Address		erter, etc.), a	Rent	nployees, their wag Nature of A		No. of Employees	Wages, Salar	es, 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 Allo	ocation of In	come							
DESCRIPTION DESCRIPTION			FACTORS	COLUMN A - NEV	/ YORK CITY	COLUMN B - EV	ERYWHERE		COLUMN C
1. Average									
personal property of the business (see instr)									RCENTAGE IN W YORK CITY
			1a.					-	
<b>b.</b> Business real property rented from others (rent x 8). <b>1b.</b>								COLUMN A DIVIDED BY	
c. Business tangible personal property owned							1	COLUMN B)	
d. Business ta			` '						
e. lotal of ill			1e.						%
e. Total of lin  f. Multiply C  2a. Wages, s		,							
compens			ring the year 2a.						%
<b>2b.</b> Multiply C	Column C of li	ne 2a by 10	2b.						
3a. Gross sal			2-						0/
			3a.				26		%
	ghted Factor						JU.		
4a. Add Colu	mn C, lines 1	f, 2b and 3b					4a.		
				or is missing, divide lin			46		%
		tion Percenta		ound to the nearest on	e nunureum or a	i percentage point	40.		/0
				dule A, line 2. See ins	tructions		5.		%
				RTS 1 AND 2 LO			YES	L N	0
7. DID YO				ISES OF AN OFFI			_ YES	NO	
SCHEDULE D	Invest	tment Ca		Allocation ar			_		
DESCRIPTION OF I	NVESTMEN	IT	No. of Shares or	C Average	<b>D</b> Liabilities Attrib		erage Value	F Issuer's Allocation	G Value Allocated to NYC
LIST EACH STOCK AND SECURITY	(USE RIDER I	F NECESSARY	Amount of Securities	Value	to Investment C	Capital (column C	minus column D)	Percentage	(column E x column F)
								%	
1. Totals (including items on	rider)	>	-						
2. Investment allocation perc	٠,		d by line 1E, rou	nd to the nearest	one hundred	th of a percenta	age point)	%	
3. Cash - (To treat cash as i you must includ	nvestment o	capital,	-						
4. Investment capital. Total									

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Name	SSN	

# SCHEDULE E

If you are taking a Net Operating Loss Deduction this year, please attach Form NYC-NOLD-UBTI

sc	HEDULE F	The following in	formation mus	st be enter	ed for this	return to	be complet	e. (See Ins	tructions)
<b>1.</b> Na	ture of business or pro	ofession:							
<b>2</b> . Ne	w York State Sales Ta	x ID Number:							
20	I you file a New York (  13: YES   NO," state reason:	NO	2014:	YES	NO				
<b>4.</b> En	ter home address:							Zip Code:	
	usiness terminated du tach a statement shov			e terminated	(mm-dd-yy)	<del>-</del> _	<del></del>		
	s the Internal Revenue ss) reported in any tax						ed or decreas IO	sed any taxabl	le income
If "	YES", by whom?	☐ Internal Revenue Service	е	9	State period(s):	Beg.:	MM-DD-YY	End.:	MM-DD-YY
		☐ New York State Departm	nent of Taxation and Fin		State period(s):			Fnd.:	IM-DD-YY
<b>7</b> . Ha	s Form NYC-115 (Rep	oort of Federal/State	Change in Taxable	e Income) be	en filed?			YE	ES NO
	you calculate a deprecia	•	• •			, , ,	, ,	, <u> </u>	_
	ere you a participant in		•	• .		-			ES NO
	es this taxpayer pay r	•				•			-C
	th Street for the purpo YES", were all require		•				•		
	ase enter Employer Ident								
1 10	ase enter Employer ident	ilication Number of Soci	al Security Number	WIIICII Was use	on the Comme	ficial Herit Ta	K Hetuili		
			CEF	RTIFICAT	ION				
	y certify that this return, inclu orize the Dept. of Financ		· ·	•	, ,	•	Firm's Email Add	dress:	
SIGN HERE:	Signature of taxpayer			Title		Date	Prepar	er's Social Security	Number or PTIN
PREPARI USE ONLY	r's Preparer's ⇒ signature	Prepa printe	rer's d name		Check if self- employed ✔	Date			•
ONLI							Firm'	s Employer Ident	ification Number
	▲ Firm's name (or your	rs, if self-employed)	Address			▲ Zip Code			

### **MAILING INSTRUCTIONS**

Attach copy of federal Form 1040, Schedule C, Schedule C-EZ or Schedule F. If this is a final return, attach an entire copy of federal Form 1040. Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank.

To receive proper credit, you must enter your correct Social Security Number on your tax return and remittance.

The due date for the calendar year 2015 return is on or before April 18, 2016.

For fiscal years beginning in 2015, file on or before the 15th day of the fourth month following the close of the fiscal year.

### ALL RETURNS EXCEPT REFUND RETURNS

NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564 REMITTANCES
PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/ESERVICES
OR

Mail Payment and Form NYC-200V ONLY to:

NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933

## **RETURNS CLAIMING REFUNDS**

NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563

