





Name \_\_\_\_\_

SSN / EIN \_\_\_\_\_

**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). Attach separate schedule if allocating by separate books and records. On Schedule A, line 2, check method used to allocate and enter percent-

age from Part 3, line 5 rounded to the nearest one hundredth of a percentage point. Taxpayers 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 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	Number of Employees	Wages, Salaries, etc.	Duties
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	Number of Employees	Wages, Salaries, etc.	Duties
Total .....					

**Part 3 Formula Basis Allocation of Income**

DESCRIPTION OF ITEMS USED AS FACTORS	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE	COLUMN C
1. Average value of the real and tangible personal property of the business (see instructions)			PERCENTAGE IN NEW YORK CITY  (COLUMN A DIVIDED BY COLUMN B)
a. Business real property owned ..... 1a.			
b. Business real property rented from others (x 8) ..... 1b.			
c. Business tangible personal property owned ..... 1c.			
d. Total of lines 1a, 1b and 1c ..... 1d.			%
2. Wages, salaries and other personal service compensation paid to employees during the year ..... 2.			%
3a. Gross sales of merchandise or charges for services during the year ..... 3a.			%
3b. Optional additional gross income factor for manufacturers (enter amount from line 3a, see instructions) ..... 3b.			%
4. Sum of percentages in column C ..... 4.			%
5. BUSINESS ALLOCATION PERCENTAGE (divide total percentage (line 4) by 3 or actual number of percentages used if more or less than 3) (round to the nearest one hundredth of a percentage point and enter here and transfer to page 1, Schedule A, line 2) .....5.			%
6. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN YOUR HOME? ..... <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO			
7. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN YOUR HOME? ..... <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO			

**SCHEDULE D Investment Capital and Allocation and Cash Election**

A DESCRIPTION OF INVESTMENT	B No. of Shares or Amount of Securities	C Average Value	D Liabilities Attributable to Investment Capital	E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	G Value Allocated to NYC (column E x column F)
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)						
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) (To treat cash as investment capital, you must include it on this line.)						%
3. Cash -						
4. Investment capital .....						

Name \_\_\_\_\_

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**SCHEDULE E 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 amount from page 1, Schedule A, line 10 _____	7.		
8. Enter the lesser of line 6 or 7. This is your net operating loss deduction. Enter here and transfer amount to page 1, Schedule A, line 11 _____	8.		

**SCHEDULE F The following information must be entered for this return to be complete.**

- Nature of business or profession: \_\_\_\_\_
- Did you file a New York City Unincorporated Business Tax Return for the following years:  
 1996  YES  NO  
 1997  YES  NO  
 If "NO," state reason: \_\_\_\_\_
- Enter home address: \_\_\_\_\_ Zip Code: \_\_\_\_\_
- If business terminated during the current taxable year, state date terminated. (month and day) |\_\_\_\_\_| |\_\_\_\_\_|  
 (Attach a statement showing disposition of business property.)
- 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 6.
- Has Form NYC-115 (Report of Federal/State Change in Taxable Income) been filed? .....  YES  NO
- Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS)? .....  YES  NO
- Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return? .....  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.

SIGN HERE →	Signature of taxpayer _____	Title _____	Date _____	Preparer's Social Security Number ● [ ] [ ] [ ] - [ ] [ ] [ ] - [ ] [ ] [ ] [ ]
	PREPARER'S USE ONLY →	Preparer's signature _____	Check if self-employed <input checked="" type="checkbox"/> ..... <input type="checkbox"/>	Date _____
▲ Firm's name (or yours, if self-employed) _____		▲ Address _____		▲ Zip Code _____
				Firm's Employer Identification Number ● [ ] [ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Attach copy of federal Form 1040, Schedule C or Schedule C-EZ. If this is a final return, attach an entire copy of federal Form 1040.

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

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**

**RETURNS WITH REMITTANCES**  
NYC DEPARTMENT OF FINANCE  
BOX 3900 CHURCH STREET STATION  
NEW YORK, NY 10008-3900

**RETURNS CLAIMING REFUNDS**  
NYC DEPARTMENT OF FINANCE  
BOX 1117 WALL STREET STATION  
NEW YORK, NY 10268-1117

**ALL OTHER RETURNS**  
NYC DEPARTMENT OF FINANCE  
BOX 1130 WALL STREET STATION  
NEW YORK, NY 10268-1130