



**NYC UNINCORPORATED BUSINESS TAX CLAIM FOR CREDIT OR REFUND**  
**113**

▲ DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY ▲

For CALENDAR YEAR \_\_\_\_\_ or FISCAL YEAR beginning \_\_\_\_\_ and ending \_\_\_\_\_

Print or Type

Name \_\_\_\_\_  
 Address (number and street) \_\_\_\_\_  
 City and State \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Telephone Number \_\_\_\_\_

SOCIAL SECURITY NUMBER  
 [ ][ ] - [ ][ ] - [ ][ ][ ][ ]  
 PARTNERSHIPS, ESTATES OR TRUSTS ONLY  
 EMPLOYER IDENTIFICATION NUMBER  
 [ ][ ] - [ ][ ][ ][ ][ ][ ][ ][ ]

**NYC RETURN WAS FILED ON:**  NYC-202  NYC-202EZ  Check here if you were not subject to the UBT for the tax period. (Attach explanation)  
 NYC-204  NYC-204EZ

	COLUMN 1 As Originally Reported	COLUMN 2 Net Change (Increase or Decrease)	COLUMN 3 Correct Amount
1. Total income (see instructions) .....1.			● 1.
2. Taxable income .....2.			● 2.
3. Tax @ 4% .....3.			● 3.
4. Sales tax addback .....4.			● 4.
5. Total tax before business tax credit (Add lines 3 & 4) ..5.			● 5.
6. Business tax credit .....6.			● 6.
7. Unincorporated business tax (line 5 less line 6)..7.			● 7.
8. Credits (from Forms NYC-114.5, 114.6 114.7 .....8.			● 8.
9. Net tax (line 7 less line 8) .....9.			● 9.
10. Prior payments (see instructions) .....10.			● 10.
11. Amount on line 10, col. 1, previously refunded (see instructions) .....11.			● 11.
12. Amount on line 10, col. 1, previously credited to next tax period (see instructions) ....12.			● 12.
13. Subtract lines 11 and 12 from line 10 .....13.			● 13.
14. OVERPAYMENT - Line 13, Column 3, less Line 9, Column 3 (See instructions) .....			● 14.
15. Amount on line 14 to be refunded .....			● 15.
16. Credit: amount on line 14 to be applied to .....			● 16.

▲ ENTER TAX PERIOD ▲

**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 Dept. of Finance to discuss this return with the preparer listed below. (see instructions) .....YES

TAXPAYER'S SIGNATURE → \_\_\_\_\_  
 If joint return was filed, both husband and wife must sign \_\_\_\_\_ Spouse \_\_\_\_\_ Date \_\_\_\_\_  
 PREPARER'S USE ONLY → Signature of preparer other than taxpayer \_\_\_\_\_ Address \_\_\_\_\_ Date \_\_\_\_\_  
 Firm's Employer Identification Number [ ][ ] - [ ][ ][ ][ ][ ][ ][ ][ ]  
 Preparer's Social Security Number or PTIN [ ][ ] - [ ][ ] - [ ][ ][ ][ ][ ][ ][ ][ ]

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.

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

**MAILING  
 INSTRUCTIONS ➤**

**RETURNS CLAIMING REFUNDS**  
 NYC DEPARTMENT OF FINANCE  
 PO BOX 5050  
 KINGSTON, NY 12402-5050

**ALL OTHER RETURNS**  
 NYC DEPARTMENT OF FINANCE  
 PO BOX 5060  
 KINGSTON, NY 12402-5060

## GENERAL INFORMATION

### PURPOSE OF FORM

Use Form NYC-113 to claim a refund or credit of Unincorporated Business Tax. Please note that Form NYC-113 can no longer be used to file an amended return.

An amended New York City return must be filed within 90 days after filing an amended federal or New York State return on Form NYC-202, NYC-202EZ, NYC-204 or NYC-204EZ.

If a change or correction of federal or New York State taxable income or other tax base is made by the Internal Revenue Service and/or the New York State Department of Taxation and Finance, report the change on Form NYC-115 (Report of Federal/State Change). **Do not use Form NYC-113.**

For information regarding depreciation deductions for property placed in service outside New York after 1984 and before 1994, see Finance Memorandum 99-4 "Depreciation for Property Placed in Service Outside New York After 1984 and Before 1994" included with these materials.

The Federal bonus depreciation allowed for "qualified property," as defined in the Job Creation and Worker Assistance Act of 2002 is not allowed for Unincorporated Business Tax purposes except for such deductions allowed with respect to "qualified New York liberty zone property", "qualified New York liberty zone leasehold improvements" and "qualified property" placed in service in the Resurgence Zone (generally the area in the borough of Manhattan South of Houston Street and North of Canal Street.) For City tax purposes, depreciation deductions for all other "qualified property" must be calculated as if the property was placed in service prior to September 11, 2001. See, Finance Memorandum 02-3 "New York City Tax Consequences of Certain Retroactive Federal and New York Tax Law Changes" (revised) included with these materials for more information.

### FILING REQUIREMENTS FOR CREDIT OR REFUND

1. A separate Form NYC-113 must be filed for each tax period for which a credit or refund is claimed.
2. This claim must be filed within *three* years from the time the return was filed or *two* years from the time the tax was paid, whichever expires the later, or, if no return was filed, within *two* years from the time the tax was paid. If the claim is filed within the three-year period after filing the return, the amount of the credit or refund cannot exceed the portion of the tax paid within the three years immediately preceding the filing of the claim plus the period of any extension of time for filing the return. If the claim is not filed within the three-year period, but is filed within the two-year period, the amount of credit or refund cannot exceed the portion of the tax paid during the two years immediately preceding the filing of the claim.
3. If the period for assessing the tax has been extended by agreement between the taxpayer and the Department of Finance, the claim for refund or credit must be made within six months after the expiration of the extended period.
4. If a timely petition for the redetermination of a deficiency has been filed, no separate claim for credit or refund need be filed for that year.

### CLAIMS BASED ON CREDIT(S)

If this claim is based upon a sales and compensating use tax credit, real estate tax escalation credit, employment opportunity relocation costs credit, energy cost savings credit (ECS) or relocation and employment assistance program (REAP) credit, it must be accompanied by Form NYC-114.5, Form NYC-114.6, or Form NYC-ECS together with appropriate documentation. In addition, if the sales and compensating use tax credit claim is due to a New York State Department of Taxation and Finance audit, substantiation of the payment must be submitted.

**NOTE:** The credit for sales tax paid on purchases of electricity service used in the production of certain tangible property formerly allowed by Admin. Code §11-503(g) has been repealed for purchases on or after November 1, 2000. The ECS credit formerly allowed by Admin. Code §11-503(h) has also been repealed as of November 1, 2000.

If this claim is based on a UBT Paid Credit, file an amended Form NYC-204 and include Form NYC-114.7.

### CLAIMS BASED ON NET OPERATING LOSSES

For net operating losses sustained during tax years ending after June 30, 1989, only the first \$10,000 of loss for that year may be carried back.

The Job Creation and Worker Assistance Act of 2002 extended the generally applicable NOL carryback period for losses arising in tax years ending in 2001 and 2002 from two to five years. Under a bill pending in Congress, the federal NOL carryback periods for 2003, 2004 and 2005, would similarly be extended to five years. If the taxpayer elects to use a 2-year carryback period for federal purposes, the same carryback period applies for City purposes. If the taxpayer elects to relinquish the entire carryback period for federal purposes, then the taxpayer may not carry back any amount for City purposes. Taxpayers that have elected to relinquish the carryback of a net operating loss must submit a copy of the federal election.

### CLAIMS FILED BY TAXPAYER REPRESENTATIVE

1. If a return was filed by a presently deceased individual and this claim is thereafter filed by the individual's legal representative, certified copies of the letters testamentary, letters of administrative, or other similar evidence must be attached to the claim to show the authority of the executor, administrator or other fiduciary by whom the claim is filed.
2. If an executor, administrator, guardian, trustee, receiver or other fiduciary files a return and thereafter this refund claim is filed by the same person, documentary evidence to establish the legal authority need not accompany the claim, provided that a statement is made on the claim showing that

the return was filed by the same person acting in the same capacity.

3. The Department of Finance has no authority to recognize any representative named in the claim unless a power of attorney is filed in duplicate. If refund claims for more than one year are filed at the same time, a single copy of the power of attorney must be submitted for each year.

**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.**

## **SPECIFIC INSTRUCTIONS**

### **COLUMN 1 - AMOUNT ORIGINALLY REPORTED**

In column 1, line 1, enter the sum of the amount of total business income and the amount of the total investment income, if any, reported on your return (Forms NYC-202, NYC-204, NYC-202EZ or NYC-204EZ) as originally filed or as you later amended it.

For lines 2 through 12, enter the amounts from your return as originally filed or as you later amended it.

### **COLUMN 2 - NET CHANGE**

Enter the net increase or net decrease for each line you are changing. Use parentheses around all amounts that are decreases. *(Attach a separate schedule explaining the increases or decreases.) Submit a schedule of allocation percentages (if any) utilized in making entries in column 2 of this report.*

### **COLUMN 3 - CORRECT AMOUNT**

Add the increase in column 2 to the amount in column 1 or subtract the column 2 decrease from column 1. Enter the result in column 3. For any item not changed, enter the amount from column 1 in column 3.

### **LINE 10 - PRIOR PAYMENTS**

Enter at line 10, columns 1 and 3 the sum of: a) all estimated tax payments made for the period covered by this return; b) all amounts paid with any application for extension to file the original return; c) all overpayments from prior tax periods credited towards the tax for the period covered by this return; and d) all amounts paid with the original return or a previously filed amended return.

### **LINES 11 AND 12 - PRIOR APPLICATION OF OVERPAYMENT**

Enter at line 11, columns 1 and 3 the amount of any overpayment shown on the original return or previous refund claim (for the same period) previously refunded to you.

Enter at line 12, columns 1 and 3 the amount of any overpayment shown on the original return or previous refund claim (for the same period) that you

requested to be credited towards tax for a subsequent period.

### **LINE 14 - OVERPAYMENT**

If the amount on line 13, column 3 exceeds the amount on line 9, column 3, enter the excess on line 14. If the amount on line 13, column 3 does not exceed the amount on line 9, column 3, enter zero on line 14. If you owe additional tax, you must file an amended return on the applicable Form NYC-202 or NYC-204. See "Purpose of Form" above.

### **TAXPAYER ASSISTANCE**

If you have a tax-related question or problem, contact Taxpayer Assistance at **(718) 935-6000**, Monday through Friday, between the hours of 9:00 am and 4:30 pm.

### **OBTAIN FORMS BY FAX**

You can order forms and other documents and have them delivered to you immediately by fax machine. Call the Department of Finance's new Tax Fax System from the telephone connected to your fax machine or fax modem. The Tax Fax telephone number is (718) 935-6114. This service is available 24 hour a day, seven days a week.

### **OBTAIN FORMS BY INTERNET**

You can also order forms by visiting our internet web site at:

**[www.nyc.gov/finance](http://www.nyc.gov/finance)**

### **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. Such numbers disclosed on any report or return are requested for tax administration purposes and will be used to facilitate the processing of tax returns and to establish and maintain a uniform system for identifying taxpayers who are or may be subject to taxes administered and collected by the Department of Finance, and, as may be required by law, or when the taxpayer gives written authorization to the Department of Finance for another department, person, agency or entity to have access (limited or otherwise) to the information contained in his or her return.