

For CALENDAR YEAR 2012 or FISCAL YEAR beginning \_\_\_\_\_, 2012 and ending \_\_\_\_\_

- 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.)
Amended return
Final return - Check box if you have ceased operations.

Form with fields: First name and initial, Last name, In Care Of, Business name, Business address (number and street), City and State, Zip Code, Business Telephone Number, Date business began, Date business ended.

TAXPAYER'S EMAIL ADDRESS
INDIVIDUALS, ENTER SOCIAL SECURITY NUMBER
ESTATES, TRUSTS AND LLCs ONLY, ENTER EMPLOYER IDENTIFICATION NUMBER
NEW YORK STATE SALES TAX ID NUMBER - ENTER 9, 10 OR 11 DIGITS
BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C:

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

Table with 3 columns: Description, Amount, and Payment Enclosed. Rows include: A. Payment, 1. Business income, 2. Business allocation percentage, 3. NYC real property income, 4. Balance, 5-9. Investment income, 10-11. Deductions, 12-15. Taxable income, 16-18. Total tax, 19-20. Credits (22a-22e), 23. Net tax, 24-26. Additional charges (27a-27c), 28-29. Total remittance due (31), NYC Rent (32), Gross receipts (33).

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

**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. Enter the number of Schedules C, C-EZ or F attached: <input type="checkbox"/> _____	● 2.		
3. Gain (or loss) from sale of business personal property or business real property (attach federal Schedule D or Form 4797) (see instructions) .....	● 3.		
4. 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.		
6. Total federal income (or loss) (combine lines 1 through 5) .....	● 6.		
7. 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) .....	7.		
8. Total income before New York City modifications (combine lines 6 and 7) .....	● 8.		

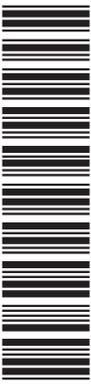
**Part 2 New York City modifications (see instructions for Schedule B, part 2)**

**ADDITIONS**

9. All income taxes and Unincorporated Business Taxes .....	9.		
10a. Sales and use tax credit .....	10a.		
10b. Relocation credits .....	10b.		
10c. Expenses related to exempt income .....	10c.		
10d. Depreciation adjustments (attach Form NYC-399 and/or NYC-399Z) .....	10d.		
10e. Real estate additions (see instructions) .....	● 10e.		
11. Other additions (attach schedule) (see instructions) .....	11.		
12. Total additions (add lines 9 through 11) .....	● 12.		

**SUBTRACTIONS**

13. All income tax and Unincorporated Business Tax refunds (included in part 1) .....	13.		
14. Sales and use tax refunds from vendors or NY State (included in part 1 and also included on page 1, Schedule A, line 18) .....	14.		
15. Wages and salaries subject to federal jobs credit (attach federal Form 5884 or 8884) .....	15.		
16. Depreciation adjustment (attach Form NYC-399 and/or NYC-399Z) .....	16.		
17. Exempt income included in part 1 (attach schedule) .....	17.		
18. 50% of dividends (see instructions) .....	● 18.		
19. Real estate subtractions (see instructions) .....	● 19.		
20. Other subtractions (attach schedule) (see instructions) .....	● 20.		
21. Total subtractions (add lines 13 through 20) .....	● 21.		
22. NYC modifications (combine lines 12 and 21) .....	22.		
23. Total income (combine lines 8 and 22) .....	● 23.		
24. Less: Charitable contributions (not to exceed 5% of line 23) (see instructions) .....	● 24.		
25. Balance (line 23 less line 24) .....	25.		
26. Investment income - (complete lines a through g below) (see instructions)			
(a) Dividends from stocks held for investment .....	26a.		
(b) Interest from investment capital (include non-exempt governmental obligations) (itemize on rider) .....	26b.		
(c) Net capital gain (loss) from sales or exchanges of securities held for investment ...	26c.		
(d) Income from assets included on line 3 of Schedule D .....	26d.		
(e) Add lines 26a through 26d inclusive .....	● 26e.		
(f) Deductions directly or indirectly attributable to investment income .....	● 26f.		
(g) Interest on bank accounts included in income reported on line 26d	26g.		
27. Investment income (line 26e less line 26f) (enter on page 1, Sch. A, line 7) .....	● 27.		
28. BUSINESS INCOME (line 25 less line 27) (enter here and transfer amount to pg 1, Sch. A, line 1) .....	28.		



**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:  

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

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). 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	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					
<b>Total</b>					

**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					
<b>Total</b>					

**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 instr)			PERCENTAGE IN NEW YORK CITY  (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.			
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.			%
2b. Multiply Column C of line 2a by 20 ..... 2b.			
3a. Gross sales of merchandise or charges for services during the year ..... 3a.			%
3b. Multiply Column C of line 3a by 60 ..... 3b.			
<b>Weighted Factor Allocation</b>			
4a. Add Column C, lines 1f, 2b and 3b ..... 4a.			
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.			%
<b>Business Allocation Percentage</b>			
5. Enter percentage from line 4b. Transfer to page 1, Schedule A, line 2. See instructions ..... 5.			%
6. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN YOUR HOME? ..... ● <input type="checkbox"/> YES ● <input type="checkbox"/> NO			
7. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN YOUR HOME? ..... ● <input type="checkbox"/> YES ● <input type="checkbox"/> NO			

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

A DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	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)
					%	
<b>1. Totals (including items on rider)</b>						
<b>2. Investment allocation percentage (line 1G divided by line 1E, round to the nearest one hundredth of a percentage point)</b>					%	
<b>3. Cash - (To treat cash as investment capital, you must include it on this line.)</b>						
<b>4. Investment capital. Total of lines 1E and 3E</b>						

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

**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.

Table with 8 rows for entering allocated NYC net operating loss amount, previously absorbed amounts, and net operating loss deduction.

**SCHEDULE F The following information must be entered for this return to be complete. (See Instructions)**

- 1. Nature of business or profession: \_\_\_\_\_
2. Did you file a New York City Unincorporated Business Tax Return for the following years: 2010 YES NO, 2011 YES NO
3. Enter home address: \_\_\_\_\_ Zip Code: \_\_\_\_\_
4. If business terminated during the current taxable year, state date terminated. (mm-dd-yy) \_\_\_\_\_
5. 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?
6. Has Form NYC-115 (Report of Federal/State Change in Taxable Income) been filed?
7. Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS) (see instr.)?
8. Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return?
9. Is this taxpayer subject to the Commercial Rent Tax?
10. If "YES", were all required Commercial Rent Tax Returns filed?

Table with 3 columns: PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 24, DATE, AMOUNT. Rows include A through G for various tax payments and total.

**CERTIFICATION**

Certification section with fields for taxpayer signature, preparer signature, firm's name, address, zip code, and email address.

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.

RETURNS CLAIMING REFUNDS
NYC DEPARTMENT OF FINANCE
P.O. BOX 5563
BINGHAMTON, NY 13902-5563

REMITTANCES
PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/FINANCE OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646
NEW YORK, NY 10008-3646

ALL OTHER RETURNS EXCEPT REFUND RETURNS
NYC DEPARTMENT OF FINANCE
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

The due date for the calendar year 2012 is on or before April 15, 2013. For fiscal years beginning in 2012, file on or before the 15th day of the fourth month following the close of the fiscal year.