



UNINCORPORATED BUSINESS TAX RETURN
FOR INDIVIDUALS AND SINGLE-MEMBER LLCs

2013

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

- Check box if you are engaged in a **fully exempt** unincorporated business activity
- Check box if you are engaged in a **partially exempt** unincorporated business activity
- Amended return** **Final return** - Check box if you have ceased operations. Attach copy of your entire federal Form 1040 and statement showing disposition of business property.
- Check box if you claim any 9/11/01-related federal tax benefits (see inst.) Enter 2-character special condition code, if applicable. (See instructions):

First name and initial		Last name	
In Care Of			
Business Address (number and street)			
City and State		Zip Code	
Business Telephone Number	Date business began	Date business ended	

TAXPAYER'S EMAIL ADDRESS																
SOCIAL SECURITY NUMBER																
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BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C: <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 25%;"></td><td style="width: 25%;"></td><td style="width: 25%;"></td><td style="width: 25%;"></td></tr></table>																

SCHEDULE A

Computation of Tax

BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

A.	Payment	Amount included with Form NYC-200V or being paid electronically	A.	Payment Amount							
1.	Business income (from page 3, Schedule B, line 28).....		1.								
2.	Business allocation percentage from Schedule C, line 5. (If not allocating, enter 100%) ..2.	<table border="1" style="width: 40px; height: 20px;"><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table> . <table border="1" style="width: 40px; height: 20px;"><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table> %									
3.	If line 2 is less than 100%, enter income or loss on NYC real property (see instructions)		3.								
4.	Balance (line 1 less line 3).....		4.								
5.	Multiply line 4 by the business allocation percentage on line 2.....		5.								
6.	Amount from line 3 (NYC real property income and gain not subject to allocation) (see instructions)...		6.								
7.	Investment income (from page 3, Schedule B, line 27).....		7.								
8.	Investment allocation percentage (from page 4, Schedule D, line 2).....	<table border="1" style="width: 40px; height: 20px;"><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table> . <table border="1" style="width: 40px; height: 20px;"><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table> %									
9.	Multiply line 7 by the investment allocation percentage from line 8 (see instructions).....		9.								
10.	Total before NOL deduction (sum of lines 5, 6 and 9 or line 1 and line 9) (see instructions for line 2) ..		10.								
11.	Deduct: NYC net operating loss deduction (from Form NYC-NOLD-UBTI, line 9) (see instructions) ..		11.								
12.	Balance before allowance for taxpayer's services (line 10 less line 11).....		12.								
13.	Less: allowance for taxpayer's services - do not enter more than 20% of line 12 or \$10,000, whichever is less (see instr.) ..		13.								
14.	Balance before exemption (line 12 less line 13)		14.								
15.	Less: exemption - \$5,000 (taxpayer operating more than one business or short period taxpayer, see instructions) ...		15.								
16.	Taxable income (line 14 less line 15) (see instructions)		16.								
17.	TAX: 4% of amount on line 16		17.								
18.	Add: Sales tax addback (see instructions)		18.								
19.	Total tax before business tax credit (add line 17 and line 18)		19.								
20.	Less: business tax credit (select the applicable credit condition from the Business Tax Credit Computation schedule on the bottom of page 2 and enter amount) (see instructions)		20.								
21.	UNINCORPORATED BUSINESS TAX (line 19 less line 20) (see instructions)		21.								

Name _____ SSN _____

22a. Credits from Form NYC-114.5 (attach form) (see instructions)	22a.			
22b. Credits from Form NYC-114.6 (attach form) (see instructions)	22b.			
22c. Credits from Form NYC-114.8 (attach form) (see instructions)	22c.			
22d. Credits from Form NYC-114.10 (attach form) (see instructions)	22d.			
23. Net tax after credits (line 21 less sum of lines 22a, 22b, 22c and 22d)	23.			
24. Payment of estimated Unincorporated Business Tax, including carryover credit from preceding year and payment with extension, NYC-EXT (see instructions)	24.			
25. If line 23 is larger than line 24, enter balance due	25.			
26. If line 23 is smaller than line 24, enter overpayment	26.			
27a. Interest (see instructions)	27a.			
27b. Additional charges (see instructions)	27b.			
27c. Penalty for underpayment of estimated tax (attach form NYC-221) ...	27c.			
28. Total of lines 27a, 27b and 27c	28.			
29. Net overpayment (line 26 less line 28) (see instructions)	29.			
30. Amount of line 29 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 30c OR <input type="checkbox"/> Paper check	30a.			
(b) Credited to 2014 Estimated Tax on Form NYC-5UBTI	30b.			
30c. Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE Checking <input type="checkbox"/> Savings <input type="checkbox"/>				
31. Total remittance due (see instructions) Enter payment amount on line A above	31.			
32. NYC rent deducted on federal tax return or NYC rent from Schedule C, Part 1. (THIS LINE MUST BE COMPLETED) .	32.			
33. Gross receipts or sales from federal return	33.			

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:

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



Prepayments of Estimated Tax Computation

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 24	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 24)		

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. Enter the number of Schedules C, C-EZ or F attached: 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) 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.



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). 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					
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
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 16.5.....1f.			
2a. Wages, salaries and other personal service compensation paid to employees during the year..... 2a.			%
2b. Multiply Column C of line 2a by 16.5.....2b.			
3a. Gross sales of merchandise or charges for services during the year 3a.			%
3b. Multiply Column C of line 3a by 67.....3b.			
Weighted Factor Allocation			
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.			%
Business Allocation Percentage			
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	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)					%	
3. Cash - (To treat cash as investment capital, you must include it on this line.)						
4. Investment capital. Total of lines 1E and 3E						

Name _____ SSN _____

SCHEDULE E

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

SCHEDULE F

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

- Nature of business or profession: _____
 - New York State Sales Tax ID Number - Enter 9, 10 or 11 Digits:
 - Did you file a New York City Unincorporated Business Tax Return for the following years:
2011: YES NO **2012:** YES NO
 If "NO," state reason: _____
 - Enter home address: _____ Zip Code: _____
 - If business terminated during the current taxable year, state date terminated. (mm-dd-yy) _____ - _____ - _____
 (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 State period(s): Beg.: _____ End.: _____
MM-DD-YY MM-DD-YY
 New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
MM-DD-YY MM-DD-YY
 - 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) (see instr.)? YES NO
 - Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return? YES NO
 - Is this taxpayer subject to the Commercial Rent Tax? YES NO
 - If "YES", were all required Commercial Rent Tax Returns filed? YES NO
- Please enter Social Security Number _____ and Account ID _____

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

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

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 2013 return is on or before April 15, 2014. For fiscal years beginning in 2013, 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/FINANCE

OR
Mail Payment and Form NYC-200V ONLY to:
 NYC DEPARTMENT OF FINANCE
 P.O. BOX 3646
 NEW YORK, NY 10008-3646

RETURNS CLAIMING REFUNDS

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

