



**UNINCORPORATED BUSINESS TAX RETURN**  
FOR PARTNERSHIPS (INCLUDING LIMITED LIABILITY COMPANIES)

**2013**

For CALENDAR YEAR 2013 or FISCAL YEAR beginning \_\_\_\_\_ 2013, and ending \_\_\_\_\_

Amended return     Final return - Check box if you have ceased operations.    Enter 2-character special condition code if applicable. (See inst.):

Check box if you are engaged in a **fully exempt** unincorporated business activity    Federal Return filed:  1065     1065-B

Check box if you are engaged in a **partially exempt** unincorporated business activity     Check box if you claim any 9/11/01-related federal tax benefits (see inst.)

Entity Type:     general partnership     registered limited liability partnership     limited partnership     limited liability company

Name		TAXPAYER'S EMAIL ADDRESS	
In Care of		EMPLOYER IDENTIFICATION NUMBER	
Address (number and street)		BUSINESS CODE NUMBER AS PER FEDERAL RETURN	
City and State	Zip Code		
Business Telephone Number	Date business began	Date business ended	

**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 32).....		1.	
2.	Business allocation percentage from Schedule E, line 5. (if not allocating, enter 100%) .....		2.	
3a.	If line 2 is less than 100%, enter income or loss on NYC real property (see instructions).....		3a.	
3b.	Enter allocated business income, or subtract business loss, from other partnerships (see instructions) .....		3b.	
4.	Balance (line 1 less line 3a) .....		4.	
5.	Multiply line 4 by the business allocation percentage from line 2.....		5.	
6.	Total of lines 3a and 3b. (see instructions) .....		6.	
7a.	Investment income (from page 3, Schedule B, line 31).....		7a.	
7b.	Add allocated investment income, or subtract investment loss, from other partnerships (see instr.) ...		7b.	
8.	Investment allocation percentage (IAP) (from page 4, Schedule D, line 2) .....		8.	
9.	Multiply line 7a by the IAP from line 8. Add the amount on line 7b. (see instructions).....		9.	
10.	Total before NOL deduction (See instructions) .....		10.	
11.	Deduct NYC net operating loss deduction (from Form NYC-NOLD-UBTP, line 13) (see instructions).		11.	
12.	Balance before allowance for active partners' services (line 10 less line 11) .....		12.	
13.	Less: allowance for active partners' services (if line 12 is a loss, enter "0") (see instructions) Number of active partners claimed..... #		13.	
14.	Balance before specific exemption (line 12 less line 13).....		14.	
15.	Less: specific exemption (see instructions and attach schedule) (if line 12 is a loss, enter "0") ...		15.	
16.	Taxable income (line 14 less line 15) .....		16.	
17.	Tax: 4% of amount on line 16 .....		17.	
18.	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 sch. on page 2 and enter amount) (see instr.).		20.	
21.	Total tax before Unincorporated Business Tax paid credit (line 19 less line 20) (see instructions).		21.	
22.	Less: UBT Paid Credit (from Schedule A, line 3 of attached Form NYC-114.7) (see instructions).		22.	
23.	UNINCORPORATED BUSINESS TAX (line 21 less line 22) (if the balance is less than "0", enter "0") (see instr.).		23.	

Name \_\_\_\_\_ EIN \_\_\_\_\_

**SCHEDULE A Computation of Tax - Continued**

24a. Credits from Form NYC-114.5 (attach form) (see instructions).....	24a.		
24b. Credits from Form NYC-114.6 (attach form) (see instructions).....	24b.		
24c. Credits from Form NYC-114.8 (attach form) (see instructions).....	24c.		
24d. Credits from Form NYC-114.10 (attach form) (see instructions).....	24d.		
25. Net tax after credits (line 23 less sum of lines 24a, 24b, 24c and 24d) .....	25.		
26. Payment of estimated tax, including credit from preceding year and payment with extension, NYC-EXT (see instr.).....	26.		
27. If line 25 is larger than line 26, enter balance due .....	27.		
28. If line 25 is smaller than line 26, enter overpayment.....	28.		
29a. Interest (see instructions).....	29a.		
29b. Additional charges (see instructions).....	29b.		
29c. Penalty for underpayment of estimated tax (attach Form NYC-221)....	29c.		
30. Total of lines 29a, 29b and 29c.....	30.		
31. Net overpayment (line 28 less line 30) (see instructions).....	31.		
32. Amount of line 31 to be:			
(a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 32c OR <input type="checkbox"/> Paper check .....	32a.		
(b) Credited to 2014 estimated tax on Form NYC-5UB .....	32b.		
32c. Routing Number <input style="width:100px;" type="text"/> Account Number <input style="width:150px;" type="text"/> ACCOUNT TYPE Checking <input type="checkbox"/> Savings <input type="checkbox"/>			
33. <b>TOTAL REMITTANCE DUE</b> (see instructions). Enter payment on page 1, line A .....	33.		
34. NYC rent deducted on federal tax return or NYC rent from Schedule E, Part 1. <b>(THIS LINE MUST BE COMPLETED)</b> .....	34.		
35. Gross receipts or sales from federal return .....	35.		
36. Total assets from federal return.....	36.		

**Business Tax Credit Computation**

1. 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)
2. If the amount on page 1, line 19, is \$5,400 or over, no credit is allowed. Enter "0" on line 20.
3. 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:

tax on page 1, line 19 X  $\left( \frac{\$5,400 \text{ minus tax on line 19}}{\$2,000} \right) = \text{_____} = \text{your credit}$



**Payments of Estimated Tax Computation**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 26	DATE	AMOUNT
A. Payment with declaration, Form NYC-5UB (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 .....		
<b>G. TOTAL of A through F. (Enter on Schedule A, line 26).....</b>		

Name \_\_\_\_\_ EIN \_\_\_\_\_

**SCHEDULE B** Computation of Total Income

**Part 1** Items of income, gain, loss or deduction

Table with 12 rows for Part 1. Rows include: 1. Ordinary income (loss) from federal Form 1065, line 22 or 1065-B, Part I, line 25; 2. Net income (loss) from all rental real estate activity; 3. All portfolio income such as interest, dividends, royalties, annuity income and gain (loss); 4. Guaranteed payments to partners from federal Schedule K; 5. Payments to current and retired partners included in other deductions; 6. Other income not included in Form 1065; 7. Charitable contributions from federal Schedule K; 8. Other deductions included in Form 1065; 9. Other income and expenses not included above; 10. Total federal income; 11. Subtract net income or gain (or add net loss) from rental, sale or exchange of real property; 12. Total income before New York City modifications.

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

Table for Part 2 Additions. Columns: ADDITIONS, EIN OR SSN, PARTNER A, PARTNER B, PARTNER C, TOTAL. Rows 13-16 include: 13. All income taxes and Unincorporated Business Taxes; 14. (a) Sales and use tax credit, (b) Relocation credits, (c) Expenses related to exempt income, (d) Depreciation adjustments, (e) Exempt Activities; 15. Other additions; 16. Total additions.

Table for Part 2 Subtractions. Columns: SUBTRACTIONS, PARTNER A, PARTNER B, PARTNER C, TOTAL. Rows 17-25 include: 17. All income tax and Unincorporated Business Tax refunds; 18. Sales and use tax refunds from vendors or NY State; 19. Wages and salaries subject to federal jobs credit; 20. Depreciation adjustment; 21. Exempt income; 22. 50% of dividends; 23. Exempt Activities; 24. Other subtractions; 25. Total subtractions.

Table for Part 2 Total Income and Business Income. Rows 26-32 include: 26. Combine lines 16 and 25 (total); 27. Total income (combine lines 12 and 26); 28. Less: Charitable contributions; 29. Balance (line 27 less line 28); 30. Investment income - (complete lines a through g below); 30a. Dividends from stocks held for investment; 30b. Interest from investment capital; 30c. Net capital gain (loss) from sales or exchanges of securities; 30d. Income from assets included on line 3 of Schedule D; 30e. Add lines 30a through 30d inclusive; 30f. Deductions directly or indirectly attributable to investment income; 30g. Interest on bank accounts; 31. Investment income (line 30e less line 30f); 32. Business income (line 29 less line 31).



Name \_\_\_\_\_ EIN \_\_\_\_\_

**SCHEDULE C Partnership Information** - THIS SCHEDULE MUST BE COMPLETED FOR PARTNERSHIPS TO CLAIM ALLOWANCE FOR PARTNER'S SERVICES AND FOR PARTNERS TO CLAIM THE UBT PAID CREDIT ON THEIR UBT, GCT,BCT OR PIT RETURNS.

How many partners are in this partnership?  Number of active partners

Please provide the following information: Full Name and Address, Employer Identification Number or Social Security Number, check Yes or No if individual partner is a resident of NYC, enter type of partner (C if Corporation, S if S Corporation, I if Individual, P if Partnership, LLP or LLC, O if Other), check the appropriate box if partner is a general or a limited partner.

A Name and Zip Code (if within USA) Name and Country (if outside of USA)	B Interest %	C Percentage of Time Devoted to Business	D Is Individual Partner a Resident of NYC? (✓)		E Partner Type	F Partner (✓)		G Employer Identification Number - or - Social Security Number	H Partner's Distributive Share (see instr.)	I Percentage of Distributive Share (see instr.)
			YES	NO		GENERAL	LIMITED			
			(a)	%		%				
(b)	%	%							%	
(c)	%	%							%	
(d)	%	%							%	
(e)	%	%							%	
<b>TOTALS:</b>										<b>100%</b>

**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)
					%	
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)					2. %	
3. Cash - (To treat cash as investment capital, you must include it on this line.)						
4. Investment capital. Total of line 1e and 3e						

ATTACH FEDERAL FORM 1065 OR 1065-B AND ALL ACCOMPANYING SCHEDULES INCLUDING THE INDIVIDUAL K-1s



Name \_\_\_\_\_ EIN \_\_\_\_\_

<b>ALLOCATION</b>	<b>NON-ALLOCATION</b>
Taxpayers who allocate income outside the City: - complete Schedule E, Parts 1, 2 and 3 (below) <b>and</b> - Enter percentage rounded to the nearest one hundredth of a percentage point on Sched. A, line 2	Taxpayers who do not allocate business income: - omit Schedule E, Parts 1 and 2 (below) - enter 100% on Schedule E, Part 3, line 5 and 100% on Schedule A, line 2

**SCHEDULE E 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)			<b>PERCENTAGE IN NEW YORK CITY</b>  (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.			
<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 A PARTNER'S HOME? .....			<input type="checkbox"/> YES <input type="checkbox"/> NO
7. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN A PARTNER'S HOME? .....			<input type="checkbox"/> YES <input type="checkbox"/> NO



Name \_\_\_\_\_ EIN \_\_\_\_\_

**SCHEDULE F**

**If you are taking a Net Operating Loss Deduction this year, please attach Form NYC-NOLD-UBTP. If you have a loss on Page 1, Line 10 which you are carrying forward, please attach Form NYC-NOLD-UBTP and enter that value on Line 7.**

**SCHEDULE G**

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

- 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 Partnership Return for the following years: .....**2011:**  YES  NO **2012:**  YES  NO  
If "NO," state reason: \_\_\_\_\_
- 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 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
- At any time during the taxable year, did the partnership have an interest in real property (including a leasehold interest) located in NYC or in an entity owning such real property? .....  YES  NO
- If "YES" to 9:  
a) Attach a schedule of the property, indicating the nature of the interest and including the street address, borough, block and lot number.  
b) Was any NYC real property (including a leasehold interest) or interest in an entity owning NYC real property, acquired or transferred with or without consideration? .....  YES  NO  
c) Was there a partial or complete liquidation of the partnership? .....  YES  NO  
d) Was 50% or more of the partnership ownership transferred during the tax year, over a three-year period, or according to a plan? .....  YES  NO
- If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return filed? .....  YES  NO
- If "NO" to 11, explain:  
\_\_\_\_\_  
\_\_\_\_\_
- Is this taxpayer subject to the Commercial Rent Tax? .....  YES  NO
- If "YES" to 13, were all required Commercial Rent Tax Returns filed? .....  YES  NO  
Please enter Employer Identification Number \_\_\_\_\_ and Account ID \_\_\_\_\_

**CERTIFICATION**

SIGN HERE	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 Department of Finance to discuss this return with the preparer listed below. (see instructions) ... YES <input type="checkbox"/>				
PREPARER'S USE ONLY	Signature of taxpayer: _____		Title: _____	Date: _____	Preparer's Social Security Number or PTIN
	Preparer's signature: _____		Preparer's printed name: _____	Date: _____	_____ - _____ - _____
	Firm's name _____		Address _____	Zip Code _____	Firm's Employer Identification Number
				Check if self-employed <input type="checkbox"/>	_____ - _____ - _____

**MAILING INSTRUCTIONS**

Attach federal form 1065 or 1065-B and all accompanying schedules including the individual K-1s  
 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 Employer Identification 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