



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

For CALENDAR YEAR 2014 or FISCAL YEAR beginning 2014, and ending

Amended return, Final return, Entity Type, Federal Return filed, Check box if you claim any 9/11/01-related federal tax benefits

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

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

Table with 3 columns: Description, Line Number, and Amount. Rows include Business income, Business allocation percentage, Investment income, Taxable income, and UNINCORPORATED BUSINESS TAX.

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 2015 estimated tax on Form NYC-5UB .....	32b.			
32c. Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE Checking <input type="checkbox"/> Savings <input type="checkbox"/>				
33. <b>TOTAL REMITTANCE DUE</b> (see instructions) .....	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 .....		
G. <b>TOTAL</b> of A through F. (Enter on Schedule A, line 26).....		

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

**SCHEDULE B Computation of Total Income**

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

1.	Ordinary income (loss) from federal Form 1065, line 22 or 1065-B, Part I, line 25 (see instr.) .....	1.		
2.	Net income (loss) from all rental real estate activity not included in Form 1065, line 22 or 1065-B, Part I, line 25 but included on federal Schedule K .....	2.		
3.	All portfolio income such as interest, dividends, royalties, annuity income and gain (loss) on the disposition of property not included in Form 1065, line 22 or 1065-B, Part I, line 25, but included on federal Sch. K (attach sch. of all portfolio income) ...	3.		
4.	Guaranteed payments to partners from federal Schedule K (see instructions) .....	4.		
5.	Payments to current and retired partners included in other deductions from federal Form 1065, line 20 or 1065-B, Part I, line 23.....	5.		
6.	Other income not included in Form 1065, line 22 or 1065-B, Part I, line 25, but included on federal Sch. K (attach sch. of other income)....	6.		
7.	Charitable contributions from federal Schedule K .....	7.		
8.	Other deductions included in Form 1065, line 22 or 1065-B, Part I, line 25 and Part II, line 13, but not allowed for UBT (attach sched.) (see instr.).....	8.		
9.	Other income and expenses not included above that are required to be reported separately to partners (attach schedule) (see instructions) .....	9.		
10.	Total federal income (combine lines 1 through 9, do not include line 7) .....	10.		
11.	Subtract net income or gain (or add net loss) from rental, sale or exchange of real property situated outside NYC if included in line 10 above (attach schedule) (see instructions).....	11.		
12.	Total income before New York City modifications (combine line 10 and line 11) .....	12.		

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

ADDITIONS		EIN OR SSN →	PARTNER A	PARTNER B	PARTNER C	TOTAL	
13.	All income taxes and Unincorporated Business Taxes ...	13.				13.	
14.	(a) Sales and use tax credit .....	14a.				14a.	
	(b) Relocation credits .....	14b.				14b.	
	(c) Expenses related to exempt income .....	14c.				14c.	
	(d) Depreciation adjustments (see instr. and attach Form NYC-399 and/or NYC-399Z) ..	14d.				14d.	
	(e) Exempt Activities .....	14e.				14e.	
15.	Other additions (attach schedules) (see instructions) .....	15.				15.	
16.	Total additions (add lines 13 through 15) .....	16.				16.	

SUBTRACTIONS			PARTNER A	PARTNER B	PARTNER C	TOTAL	
17.	All income tax and Unincorporated Business Tax refunds (included in part 1) .....	17.				17.	
18.	Sales and use tax refunds from vendors or NY State (included in part 1) .....	18.				18.	
19.	Wages and salaries subject to federal jobs credit (attach federal Form 5884) .....	19.				19.	
20.	Depreciation adjustment (see instr. and attach Form NYC-399 and/or NYC-399Z) ..	20.				20.	
21.	Exempt income (included in part 1, line 10) (see instr.)...21.	21.				21.	
22.	50% of dividends (see instructions) .....	22.				22.	
23.	Exempt Activities .....	23.				23.	
24.	Other subtractions (attach schedule) (see instructions) ...24.	24.				24.	
25.	Total subtractions (add lines 17 through 24) .....	25.				25.	

26.	Combine lines 16 and 25 (total) .....	26.		
27.	Total income (combine lines 12 and 26) .....	27.		
28.	Less: Charitable contributions (not to exceed line 7, or 5% of line 27, whichever is less) .....	28.		
29.	Balance (line 27 less line 28) .....	29.		
30.	Investment income - (complete lines a through g below) (see instructions)			
	(a) Dividends from stocks held for investment .....	30a.		
	(b) Interest from investment capital (include non-exempt governmental obligations) (itemize on rider) ....	30b.		
	(c) Net capital gain (loss) from sales or exchanges of securities held for investment.....	30c.		
	(d) Income from assets included on line 3 of Schedule D .....	30d.		
	(e) Add lines 30a through 30d inclusive .....	30e.		
	(f) Deductions directly or indirectly attributable to investment income.....	30f.		
	(g) Interest on bank accounts included in income reported on line 30d ...	30g.		
31.	Investment income (line 30e less line 30f) (enter on page 1, Sch. A, line 7a) .....	31.		
32.	Business income (line 29 less line 31) (enter here and transfer this amount to page 1, Sch. A, line 1.).....	32.		



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>ALLOCATION OF BUSINESS INCOME</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 13.5 ..... 1f.			
2a. Wages, salaries and other personal service compensation paid to employees during the year .... 2a.			%
2b. Multiply Column C of line 2a by 13.5 ..... 2b.			
3a. Gross sales of merchandise or charges for services during the year ..... 3a.			%
3b. Multiply Column C of line 3a by 73 ..... 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



