

NEW YORK CITY DEPARTMENT OF FINANCE

www.nyc.gov.Finance



**SOFTWARE VENDOR TEST PACKAGE
FOR
UNINCORPORATED BUSINESS TAX FOR ESTATES AND TRUSTS
WITH
BUSINESS TAX E-FILE**

**TAX YEAR 2017
VERSION 1.0
DECEMBER 4, 2017**

Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn / Lynn Witt	12/04/2017	Initial Version

This package describes the New York City (NYC) Acceptance Testing System procedures for software developers participating in the NYC Business Tax e-File Program (BTeFile).

WHO MUST TEST

All software developers participating in the NYC BTeFile Program must test.

WHAT TO TEST

These tests verify that the e-file software creates a complete return, carries appropriate values from one line/form to another, formats and transmits NYC return according to the XML specifications.

Software developers must test the NYC Unincorporated Business Tax for Estates and Trusts (UBTI-EIN) form if they support that form. Before testing you should inform NYC which UBTI-EIN form you support by email to BTeFile@finance.nyc.gov.

TEST CASE TO SUBMIT

All vendors participating in UBTI-EIN e-File must submit the following test scenarios:

Test Case	Taxpayer Name	EIN	Primary Form	Associated Forms
1	CHER 2017 UBTI-EIN TC ONE	00-4040085	NYC-202EIN	Two Federal 1041 Schedules C
2	CHER 2017 UBTI-EIN TC TWO	00-4040085	NYC-EXT	None

- If you do not support the primary forms do not submit that test.
- If you do not support one or more of the forms associated with a specific test case, submit the test with the unsupported form(s) as a PDF attachment(s). If this is done, an email must be sent to BTeFile@finance.nyc.gov indicating the forms sent as PDF attachments.
- Contact BTeFile@finance.nyc.gov if you desire to send additional test returns not covered in this test package.

WHEN TO TEST

Testing for UBT-EIN filers is scheduled to begin December 4, 2017. To ensure adequate time for testing before the filing season, software developers should submit their initial NYC test files as soon as possible. There is no cutoff date for testing with NYC, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYC. Software developers may conduct federal and City testing concurrently if the IRS allows it.

TRANSMITTING TEST FILES

Software developers must transmit NYC test files through the IRS MeF system. You will get an acknowledgment from the IRS. If your test files are accepted by the IRS, NYC will retrieve your test files. If your test files are rejected by the IRS, you must correct the error and re-transmit. You may transmit an incomplete set of test cases during testing. However, a final set of acceptable test returns must be submitted in order to be accepted into the NYC BTeFile Program.

When your test has been transmitted to the IRS, you must send an email to BTeFile@Finance.nyc.gov. This email must include the test case(s) being submitted, and any deviation from the test data.

COMMUNICATING TEST RESULTS

Software Developers will be given confirmation by telephone and email from the New York City Business Tax e-File Coordinator when software has been successfully tested and approved. Only approved software may be released and distributed by the developer. NYC will make every effort to provide test results to software developers within 48 hours, Monday through Friday.

TEST ACKNOWLEDGMENT

For each submission a software developer sends through the IRS, DOF will acknowledge. The acknowledgment they receive will be either positive (ACK) or negative (NACK). The acknowledgment will be sent back to the IRS system for the vendor to pick up.

APPROVAL OF E-FILE SOFTWARE

To be accepted into the NYC Business Tax e-file program, software developers are required to successfully complete the NYC testing, in addition to completing the IRS testing. Once software developers successfully complete the NYC test, NYC will inform them by email that their e-file software has been approved for NYC BTeFile. A list of approved BTeFile software packages will be posted on NYC Department of Finance's Web site, with a link to the software Web site (if provided by the software developers).

UBTI-EIN Test Case One

Begins on the next page

Taxpayer name	CHER 2016 UBTI-EIN TC ONE
EIN	00-4000085
Primary Form	NYC-202EIN
Associated Form(s)	Two Federal Form 1041 Schedules C
Attachments	None
Purpose of test	Generic Form Calculate Business and Investment Allocation Percentages
Other instructions	None



For CALENDAR YEAR 2017 or FISCAL YEAR beginning 2017, and ending

Name of Trust or Estate: CHER 2017 UBTI-EIN TEST CASE ONE; In Care Of: Ellen White; Address of Trustee or Estate: 1500 Test Run; City and State: Eugene, OR; Zip Code: 97401; Business Telephone Number: 458-123-4567; Date business began in NYC: 01/01/2008; EMAIL ADDRESS: CGreen@anymail.com; EMPLOYER IDENTIFICATION NUMBER: 00-4000085; BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C: 332000

CHECK ALL THAT APPLY: [X] Amended return; [X] IRS change; [X] Final return - Ceased operations; [X] Engaged in a fully exempt unincorporated business activity; [X] Claim any 9/11/01-related federal tax benefits; Date of Final Determination: 04-01-2017

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: Line Number, Description, and Payment Amount. Rows include Business income (310,473), Business allocation percentage (71.03%), Balance (310,473), Investment income, and UNINCORPORATED BUSINESS TAX (8,821).

Name _____	EIN _____	
20a. Credits from Form NYC-114.5 (attach form) (see instructions)..... 20a.		
20b. Credits from Form NYC-114.6 (attach form) (see instructions)..... 20b.		
20c. Credits from Form NYC-114.8 (attach form) (see instructions)..... 20c.		
20d. Credits from Form NYC-114.10 (attach form) (see instructions)..... 20d.		
20e. Credits from Form NYC-114.12 (attach form) (see instructions)..... 20e.		
21. Net tax after credits (line 19 less sum of lines 20a through 20e)..... 21.		8,221
22. Payment of estimated Unincorporated Business Tax, including carryover credit from preceding year and payment with extension, NYC-EXT (see instructions)..... 22.		6,000
23. If line 21 is larger than line 22, enter balance due 23.		2,221
24. If line 21 is smaller than line 22, enter overpayment 24.		
25a. Interest (see instructions) 25a.		
25b. Additional charges (see instructions) 25b.		
25c. Penalty for underpayment of estimated tax (attach form NYC-221)... 25c.		
26. Total of lines 25a, 25b and 25c 26.		
27. Net overpayment (line 24 less line 26) (see instructions) 27.		
28. Amount of line 27 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 28c OR <input type="checkbox"/> Paper check 28a. (b) Credited to 2018 Estimated Tax on Form NYC-5UBTI 28b.		
28c. 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"/>		
29. Total remittance due (see instructions)..... 29.		2,221
30. NYC rent deducted on federal tax return or NYC rent from Schedule C, Part 1..... 30.		
31. Gross receipts or sales from federal return..... 31.		505,682

Business Tax Credit Computation

- If the amount on page 1, line 17, is \$3,400 or less, your credit on line 18 is the entire amount of tax on line 17. (NO TAX WILL BE DUE.)
 - If the amount on page 1, line 17, is \$5,400 or over, no credit is allowed. Enter "0" on line 18.

- If the amount on page 1, line 17, is over \$3,400 but less than \$5,400, your credit is computed by the following formula:

$$\text{amount on pg. 1, line 17} \times \frac{(\$5,400 \text{ minus tax on line 17})}{\$2,000} = \text{your credit}$$



Prepayments of Estimated Tax Computation

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 22	DATE	AMOUNT
A. Payment with declaration, Form NYC-5UBTI (1)	04-15-2017	1,500
B. Payment with Notice of Estimated Tax Due (2)	07-15-2017	1,500
C. Payment with Notice of Estimated Tax Due (3)	09-15-2017	1,500
D. Payment with Notice of Estimated Tax Due (4)	12-15-2017	1,500
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 22)		6,000

Name _____ 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.	306,223	
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 checked="" type="checkbox"/> 2	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.	306,223	
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.	306,223	

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

ADDITIONS

9.	All income taxes and Unincorporated Business Taxes.....	9.	8,250	
10a.	Relocation credits.....	10a.		
10b.	Expenses related to exempt income.....	10b.		
10c.	Depreciation adjustments (attach Form NYC-399 and/or NYC-399Z).....	10c.		
10d.	Real estate additions (see instructions).....	10d.		
11.	Other additions (attach schedule) (see instructions).....	11.	10,000	
12.	Total additions (add lines 9 through 11).....	12.	18,250	

SUBTRACTIONS

13.	All income tax and Unincorporated Business Tax refunds (included in part 1).....	13.		
14.	Wages and salaries subject to federal jobs credit (attach federal Form 5884).....	14.		
15.	Depreciation adjustment (attach Form NYC-399 and/or NYC-399Z).....	15.		
16.	Exempt income included in part 1 (attach schedule).....	16.		
17.	50% of dividends (see instructions).....	17.		
18.	Real estate subtractions (see instructions).....	18.		
19.	Other subtractions (attach schedule) (see instructions).....	19.	5,000	
20.	Total subtractions (add lines 13 through 19).....	20.	5,000	
21.	NYC modifications (combine lines 12 and 20).....	21.	31,250	
22.	Total income (combine lines 8 and 21)	22.	319,473	
23.	Less: Charitable contributions (not to exceed 5% of line 22) (see instructions).....	23.	9,000	
24.	Balance (line 22 less line 23).....	24.	310,473	
25.	Investment income - (complete lines a through g below) (see instructions)			
(a)	Dividends from stocks held for investment.....	25a.	0	
(b)	Interest from investment capital (include non-exempt governmental obligations) (itemize on rider).....	25b.		
(c)	Net capital gain (loss) from sales or exchanges of securities held for investment.....	25c.		
(d)	Income from assets included on line 3 of Schedule D.....	25d.		
(e)	Add lines 25a through 25d inclusive.....	25e.	0	
(f)	Deductions directly or indirectly attributable to investment income.....	25f.		
(g)	Interest on bank accounts included in income reported on line 25d. 25g. 			
26.	Investment income (line 25e less line 25f) (enter on page 1, Sch. A, line 7)	26.	0	
27.	BUSINESS INCOME (line 24 less line 26) (enter here and transfer amount to pg 1, Sch. A, line 1).....	27.	310,473	



60331691

Name _____ 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 123 Test Street CITY Brooklyn STATE NY ZIP 11201	0	Catering	2	19,475	Various
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total	0		2	19,475	

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 1500 Test Run CITY Eugene STATE OR ZIP 97401	0	Food Preparation	1	37,150	Various
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total	0		1	37,150	

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.		75,000	
b. Business real property rented from others (rent x 8)..... 1b.			
c. Business tangible personal property owned..... 1c.		7,500	
d. Business tangible personal property rented from others (rent x 8)..... 1d.			
e. Total of lines 1a - 1d..... 1e.		82,500	
f. Multiply Column C of line 1e by 3.5..... 1f.			0.0000 %
2a. Wages, salaries and other personal service compensation paid to employees during the year..... 2a.	19,475	56,625	34.3929 %
2b. Multiply Column C of line 2a by 3.5..... 2b.			120.3753
3a. Gross sales of merchandise or charges for services during the year..... 3a.	195,350	260,182	75.0821 %
3b. Multiply Column C of line 3a by 93..... 3b.			6,982.6314
Weighted Factor Allocation			
4a. Add Column C, lines 1f, 2b and 3b..... 4a.			7,103.0067
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.			71.03 %
Business Allocation Percentage			
5. Enter percentage from line 4b. Transfer to page 1, Schedule A, line 2. See instructions..... 5.			71.03 %
6. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN YOUR HOME?			<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
7. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN YOUR HOME?.....			<input type="checkbox"/> YES <input checked="" 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)
					%	
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 _____ EIN _____

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: 1 2 3 6 5 4 7 8 9
- Did you file a New York City Unincorporated Business Tax Return for the following years:
2015: YES NO **2016:** YES NO
 If "NO," state reason: _____
- Enter home address: 123 Test Street, Brooklyn, NY Zip Code: 11201
- 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?
 Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions).. 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
- Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity?..... YES NO
- If "YES", were all required Commercial Rent Tax Returns filed?..... YES NO
 Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: _____

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 John@JACPA.Com

SIGN HERE: Signature of taxpayer _____	Title <u>Trustee</u>	Date <u>04-15-2018</u>	Preparer's Social Security Number or PTIN P 0 0 - 0 0 - 0 0 0 1
PREPARER'S USE ONLY Preparer's signature _____	Preparer's printed name <u>John Appleseed</u>	Check if self-employed <input type="checkbox"/>	Date <u>04-10-2018</u>
<u>JA CPA Tax Service</u> ▲ Firm's name (or yours, if self-employed)	<u>123 Tax Preparer Street, Eugene, OR</u> ▲ Address	<u>97401</u> ▲ Zip Code	Firm's Employer Identification Number 9 7 - 0 0 0 0 0 0 1

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 1041.
 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 2017 return is on or before April 17, 2018.
 For fiscal years beginning in 2017, 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/ESERVICES
 OR
Mail Payment and Form NYC-200V ONLY to:
 NYC DEPARTMENT OF FINANCE
 P.O. BOX 3933
 NEW YORK, NY 10008-3933

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



**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Profit or Loss From Business
(Sole Proprietorship)**

▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2017
Attachment
Sequence No. **09**

Name of proprietor Cheryl Green		Social security number (SSN)
A Principal business or profession, including product or service (see instructions) Catering Schedule 1	B Enter code from instructions ▶ 3 3 2 0 0 0	
C Business name. If no separate business name, leave blank. CHER 2017 UBTI-EIN TEST CASE ONE	D Employer ID number (EIN) (see instr.) 0 0 4 0 0 0 0 8 5	
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2017, check here <input type="checkbox"/>		
I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income			
1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	349,832
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	148,350
5	Gross profit. Subtract line 4 from line 3	5	201,482
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	201,482

Part II Expenses. Enter expenses for business use of your home only on line 30.			
8	Advertising	8	1,000
9	Car and truck expenses (see instructions)	9	
10	Commissions and fees	10	
11	Contract labor (see instructions)	11	
12	Depletion	12	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	
14	Employee benefit programs (other than on line 19)	14	
15	Insurance (other than health)	15	
16	Interest:		
a	Mortgage (paid to banks, etc.)	16a	
b	Other	16b	
17	Legal and professional services	17	425
18	Office expense (see instructions)	18	528
19	Pension and profit-sharing plans	19	
20	Rent or lease (see instructions):		
a	Vehicles, machinery, and equipment	20a	
b	Other business property	20b	
21	Repairs and maintenance	21	
22	Supplies (not included in Part III)	22	1425
23	Taxes and licenses	23	
24	Travel, meals, and entertainment:		
a	Travel	24a	
b	Deductible meals and entertainment (see instructions)	24b	
25	Utilities	25	780
26	Wages (less employment credits)	26	
27a	Other expenses (from line 48)	27a	
b	Reserved for future use	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	4158
29	Tentative profit or (loss). Subtract line 28 from line 7	29	197,324
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	197,324
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.		
	32a <input type="checkbox"/> All investment is at risk.		
	32b <input type="checkbox"/> Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** Cost **b** Lower of cost or market **c** Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
 If "Yes," attach explanation Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	31,938
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	37,150
38 Materials and supplies	38	85,000
39 Other costs	39	
40 Add lines 35 through 39	40	154,088
41 Inventory at end of year	41	5,738
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	148,350

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:
a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use?. Yes No

47a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
48 Total other expenses. Enter here and on line 27a	48	

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Profit or Loss From Business
(Sole Proprietorship)**

▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2017
Attachment
Sequence No. **09**

Name of proprietor Cheryl Green		Social security number (SSN)
A Principal business or profession, including product or service (see instructions) Food Services Schedule 2	B Enter code from instructions ▶ 7 2 2 3 0 0	
C Business name. If no separate business name, leave blank. CHER 2017 UBTI-EIN TEST CASE ONE	D Employer ID number (EIN) (see instr.) 0 0 4 0 0 0 0 8 5	
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2017, check here <input type="checkbox"/>		
I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	155,850
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	155,850
4	Cost of goods sold (from line 42)	4	28,900
5	Gross profit. Subtract line 4 from line 3	5	126,950
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	126,950

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	1,250	18	Office expense (see instructions)	18	350
9	Car and truck expenses (see instructions)	9	2,500	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20a	956
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20b	
12	Depletion	12		b	Other business property	21	2,135
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Repairs and maintenance	22	
14	Employee benefit programs (other than on line 19)	14		23	Supplies (not included in Part III)	23	295
15	Insurance (other than health)	15		24	Taxes and licenses	24a	
16	Interest:			a	Travel, meals, and entertainment:	24b	
a	Mortgage (paid to banks, etc.)	16a	9,600	b	Travel	25	540
b	Other	16b		26	Deductible meals and entertainment (see instructions)	26	
17	Legal and professional services	17	425	27a	Utilities	27a	
				27b	Wages (less employment credits)	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	18,051	27a	Other expenses (from line 48)	27a	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	108,899	b	Reserved for future use	27b	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	18,051
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	108,899	29	Tentative profit or (loss). Subtract line 28 from line 7	29	108,899
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
				32a	<input type="checkbox"/> All investment is at risk.	32a	<input type="checkbox"/> All investment is at risk.
				32b	<input type="checkbox"/> Some investment is not at risk.	32b	<input type="checkbox"/> Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes	<input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	49,238
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	19,475
38	Materials and supplies	38	863
39	Other costs	39	
40	Add lines 35 through 39	40	69,576
41	Inventory at end of year	41	40,676
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	28,900

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 01 / 01 / 2017

44 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

a Business 25,000 **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use?. Yes No

47a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48	Total other expenses. Enter here and on line 27a	48	
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UBTI-EIN Test Case Two

Begins on the next page

Taxpayer name	CHER 2017 UBTI-EIN TC TWO
EIN	00-4000085
Primary Form	NYC-EXT
Associated Form(s)	None
Attachments	None
Purpose of test	Generic Form
Other instructions	None



Final Return - Check this box if you have ceased operations.

PRINT OR TYPE For CALENDAR YEAR 2017 or Fiscal Year beginning _____, 2017 and ending _____

Name (if combined corporate filer, give name of reporting corporation)
CHER 2017 UBTI-EIN TEST CASE TWO Name Change

In Care of
Ellen White

Unincorporated Business-Individuals Only First Name _____ Last Name _____ Name Change

Business address (number and street)
1500 Test Run Address Change

City and State
Eugene, OR Zip Code **97401** Country (if not US) _____

Business Telephone Number **654-456-9879** Email Address **CGreen@anymail.com**

EMPLOYER IDENTIFICATION NUMBER

0 0 - 4 0 0 0 0 8 5

OR
SOCIAL SECURITY NUMBER
(FOR UNINCORPORATED BUSINESS-INDIVIDUALS ONLY)

_____ - _____ - _____

BUSINESS CODE NUMBER AS PER FEDERAL RETURN

3 3 2 0 0 0

Tax Type

Corporation Tax			Unincorporated Business Tax (UBT)	
<input type="checkbox"/> Business C Corporations only	<input type="checkbox"/> General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only	<input type="checkbox"/> Banking Subchapter S Corporations only	<input type="checkbox"/> Partnership	<input checked="" type="checkbox"/> Individuals Single-Member LLCs, Estates or Trusts
NYC-2 NYC-2A NYC-2S	NYC-3L NYC-3A NYC-4S NYC-4SEZ	NYC-1 NYC-1A	NYC-204 NYC-204EZ	NYC-202 NYC-202S NYC-202EIN

Check the box if the organization is a corporation and is the common parent of a group that intends to file a combined return. If checked, attach a schedule, listing the name, address and Employer Identification Number (EIN) for each member covered by this application.

Payment Information

For payment amount, refer to the tax form for the tax that you will be filing after the extension period. Finance forms and instructions are available on line at **NYC.gov/finance**.

		Payment Amount
A. Payment	Amount included with form. Make payable to: <i>NYC Department of Finance</i>A.	1,500
1.	Current Year Estimated Tax..... 1.	6,000
2.	If amount on line 1 exceeds \$1,000, enter 25% of line 1 (For S Corporations only -- for UBT and C Corporations leave blank)..... 2.	0
3.	Total of lines 1 and 2..... 3.	6,000
4.	Total payments and credits..... 4.	4,500
5.	Balance due. Subtract line 4 from line 3..... 5.	1,500

CERTIFICATION OF TAXPAYER OR OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this form, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

Signature: _____ Title (if an officer): **Trustee** Date: **04-15-2018**