



UNINCORPORATED BUSINESS TAX RETURN
FOR INDIVIDUALS AND SINGLE-MEMBER LLCs 2018

For CALENDAR YEAR 2018 beginning and ending

Form fields for taxpayer information: First name and initial, Last name, Name Change, In Care Of, Business name, Business address, City and State, Zip Code, Country, Business Telephone Number, etc.

Form fields for identification: TAXPAYER'S EMAIL ADDRESS, SOCIAL SECURITY NUMBER, BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C

Form fields for return type: Amended return, Final return, Engaged in a fully exempt or partially exempt unincorporated business activity, Claim any 9/11/01-related federal tax benefits, etc.

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: 1. Business income, 2. Business allocation percentage, 3. NYC real property income, 4. Balance, 5. Multiplied by allocation percentage, 6. NYC real property income, 7. Investment income, 8. Investment allocation percentage, 9. Multiplied by investment allocation percentage, 10. Total before NOL deduction, 11. NYC net operating loss deduction, 12. Balance before allowance for taxpayer's services, 13. Allowance for taxpayer's services, 14. Balance before exemption, 15. Exemption, 16. Taxable income, 17. Tax before business tax credit, 18. Business tax credit, 19. UNINCORPORATED BUSINESS TAX.

Name _____ SSN _____

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.		
22. Payment of estimated Unincorporated Business Tax, including carryover credit from preceding year and payment with extension, NYC-EXT (see instructions)	22.		
23. If line 21 is larger than line 22, enter balance due	23.		
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 2019 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 <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
29. Total remittance due (see instructions)	29.		
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.		

Business Tax Credit Computation

1. 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.)
2. If the amount on page 1, line 17, is \$5,400 or over, no credit is allowed. Enter "0" on line 18.
3. 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:

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

Prepayments of Estimated Tax Computation

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 22	DATE	AMOUNT
A. Payment with declaration, Form NYC-5UBTI (1)		
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 22)		



Name _____ SSN _____

SCHEDULE B Computation of Total Income

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

Table with 8 rows for business income items. Row 2 includes a checkbox and a shaded area. Row 8 includes a shaded area.

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

ADDITIONS

Table with 8 rows for additions (lines 9-12).

SUBTRACTIONS

Table with 18 rows for subtractions (lines 13-27). Line 25g includes a shaded area.



Name _____ SSN _____

SCHEDULE C Locations of Places of Business Inside and Outside New York City

All taxpayers must complete Schedule C, Parts 1 and 2.

Part 1 Location for each place of business INSIDE New York City (see instructions; attach rider if necessary)

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 Location for each place of business OUTSIDE New York City (see instructions; attach rider, if necessary)

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 Single Receipts Factor Business Allocation Percentage

Taxpayers who do not allocate business income outside New York City must enter 100% on Schedule C, Part 3, line 2 and Schedule A, line 2.
 Taxpayers who allocate business income both inside and outside New York City must complete Schedule C, Part 3 and enter the percentage from line 2 on Schedule A, line 2.

DESCRIPTION OF ITEM USED AS FACTOR	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1. Gross sales of merchandise or charges for services during the year 1.		
2. Business Allocation Percentage (line 1a divided by line 1b rounded to the nearest hundredth of a percent; enter here and on Page 1, Schedule A, line 2).2.		%

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 hundredth of a percent)					%	
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)

- 1. Nature of business or profession: _____
2. New York State Sales Tax ID Number: _____
3. Did you file a New York City Unincorporated Business Tax Return for the following years:
2016: [] YES [] NO 2017: [] YES [] NO
If "NO," state reason: _____
4. Enter home address: _____ Zip Code: _____
5. If business terminated during the current taxable year, state date terminated. (mm-dd-yy) _____ - _____ - _____
(Attach a statement showing disposition of business property.)
6. 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.: _____
[] New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
7. If "YES" to question 6:
7a. For years prior to 1/1/15, has Form(s) NYC-115 (Report of Federal /State Change in Taxable Income) been filed? [] YES [] NO
7b. For years beginning on or after 1/1/15, has an amended return(s) been filed? [] YES [] NO
8. Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS) (see instr.)? [] YES [] NO
9. Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return? [] YES [] NO
10. 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
11. If "YES", were all required Commercial Rent Tax Returns filed? [] YES [] NO
Please enter Employer Identification Number or Social Security 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 []
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 [] Date Firm's Employer Identification Number
▲ Firm's name (or yours, if self-employed) ▲ Address ▲ Zip Code

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 2018 return is on or before April 15, 2019. For fiscal years beginning in 2018, 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

