



UNINCORPORATED BUSINESS TAX RETURN FOR PARTNERSHIPS (INCLUDING LIMITED LIABILITY COMPANIES) 2018

For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2018, and ending

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

Entity Type: general partnership, registered limited liability partnership, limited partnership, limited liability company. Amended return, Final return - ceased operations, Engaged in a fully exempt unincorporated business activity, Claim any 9/11/01-related federal tax benefits. IRS change, NYS change, Date of Final Determination, Federal Return filed: 1065, 1065-B, Engaged in a partially exempt unincorporated business activity, Enter 2-character special condition code.

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

Table with 21 rows for tax computation. Columns include description, line number, and payment amount. Rows include: A. Payment, 1. Business income, 2. Business allocation percentage, 3a. NYC real property, 3b. Other partnerships, 4. Balance, 5. Multiplied by allocation percentage, 6. Total of 3a and 3b, 7a. Investment income, 7b. Other partnerships, 8. Investment allocation percentage (IAP), 9. Multiplied by IAP, 10. Total before NOL deduction, 11. Deduct NYC net operating loss deduction, 12. Balance before allowance for active partners' services, 13. Less: allowance for active partners' services, 14. Balance before specific exemption, 15. Less: specific exemption, 16. Taxable income, 17. Tax before business tax credit, 18. Less: business tax credit, 19. Total tax before Unincorporated Business Tax paid credit, 20. Less: UBT Paid Credit, 21. UNINCORPORATED BUSINESS TAX.

Name _____ EIN _____

SCHEDULE A Computation of Tax - Continued

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.			
22e. Credits from Form NYC-114.12 (attach form) (see instructions).....	22e.			
23. Net tax after credits (line 21 less sum of lines 22a through 22e)	23.			
24. Payment of estimated tax, including credit from preceding year and payment with extension, NYC-EXT (see instr.).....	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 2019 estimated tax on Form NYC-5UB	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)	31.			
32. NYC rent deducted on federal tax return or NYC rent from Schedule E, Part 1.	32.			
33. Gross receipts or sales from federal return	33.			
34. Total assets from federal return.....	34.			

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:

tax on page 1, line 17 X $\left(\frac{\$5,400 \text{ minus tax on line 17}}{\$2,000} \right) = \text{_____} = \text{your credit}$

Payments of Estimated Tax Computation

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 24	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. TOTAL of A through F. (Enter on Schedule A, line 24).....		



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; 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: 13. All income taxes and Unincorporated Business Taxes; 14. (a) Relocation credits, (b) Expenses related to exempt income, (c) Depreciation adjustments, (d) Exempt Activities; 15. Other additions; 16. Total additions.

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

Table for Part 2 Total Income. Rows 25-31: 25. Combine lines 16 and 24 (total); 26. Total income (combine lines 12 and 25); 27. Less: Charitable contributions; 28. Balance (line 26 less line 27); 29. Investment income - (complete lines a through g below); 29a. Dividends from stocks held for investment; 29b. Interest from investment capital; 29c. Net capital gain (loss) from sales or exchanges of securities; 29d. Income from assets included on line 3 of Schedule D; 29e. Add lines 29a through 29d inclusive; 29f. Deductions directly or indirectly attributable to investment income; 29g. Interest on bank accounts included in income reported on line 29d; 30. Investment income (line 29e less line 29f); 31. Business income (line 28 less line 30).



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)	%	%							%	
TOTALS:										100%

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 line 1e and 3e						

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



Name _____ EIN _____

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

All taxpayers must complete Schedule E, 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 E, Part 3, line 2 and Schedule A, line 2.
 Taxpayers who are allocating business income inside and outside New York City must complete Schedule E, 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 1, column A divided by line 1, column B rounded to the nearest hundredth of a percent; enter here and on Page 1, Schedule A, line 2)..... 2.		%



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 5.

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: _____
- Did you file a New York City Partnership Return for the following years:**2016:** YES NO **2017:** 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
- If "YES" to question 5:
 - For years prior to 1/1/15, has Form(s) NYC-115 (Report of Federal/State Change in Taxable Income) been filed? YES NO
 - For years beginning on or after 1/1/15, has an amended return(s) 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:
 - Attach a schedule of the property, indicating the nature of the interest and including the street address, borough, block and lot number.
 - 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
 - Was there a partial or complete liquidation of the partnership? YES NO
 - 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:

- 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

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	
			MM-DD-YY	[]-[]-[]	
	Preparer's signature:	Preparer's printed name:	Date:	Firm's Employer Identification Number	
			MM-DD-YY	[]-[]-[]	
Firm's name			Address	Zip Code	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 2018 return is on or before March 15, 2019.
 For fiscal years beginning in 2018, file on or before the 15th day of the third 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