



Individuals and Single-Member LLCs using SSN as their primary identifier must use Form NYC-202

UNINCORPORATED BUSINESS TAX RETURN FOR ESTATES AND TRUSTS

		For CALE	NDAR YEAR 2022 or FISCAL YEAR beginn	ing 20	22, and ending	
		Name of Trust or Estate	Name Change	Ef	MAIL ADDRESS	
		In Care Of Address of Trustee or Estate	Address Change	EMPLOYE	ER IDENTIFICATION NUMBE	:R
		City and State Zip Coo				
		Business Telephone Number Date business began in NYC	mm-dd-yy) Date business ended in NYC (mm-dd-yy)	BUSINESS CODE NUI FROM FEDERAL SCH	MBER EDULE C:	
		Amended return If the purpose of the amended federal or state change, check Final return - Check this box if you have ceased open many example in a fully exempt unincorporated busines Claim any 9/11/01-related federal tax benefits (see in	the appropriate box: NYS change erations in NYC. Attach copy of your entire federals activity Engaged in a particular section.	ally exempt unincorporated		. ,
	SCHEDULE	Computation of Tax BEGIN WITH SCHEDU	E B ON PAGE 3. COMPLETE ALL OTHER SC	HEDULES. TRANSFER APP		DULE A.
١.	Payment	Amount being paid electronically with this return		A.	— Payment Amount ——	
1.	Business inco	me (from page 3, Schedule B, line 27)		1.		
		mitted				
3.		ocation percentage from Schedule C, Part 3, I or loss on NYC real property (see instructions)		3.		
4.	Balance (line	less line 3)		4.		
5.	Multiply Line	by the business allocation percentage from S	Schedule C, Part 3, Line 2	5.		
6.	Amount from	ne 3 (NYC real property income and gain not	subject to allocation) (see instruc	tions) 6.		
7.	Investment in	ome (from page 3, Schedule B, line 26)		7.		
8.	Intentionally C	mitted		8.		
9.	Multiply Line	by the investment allocation percentage from	Schedule D, Line 2. (see instruct	tions) 9.		
10.	Total before N	OL deduction (sum of lines 5, 6 and 9) (see ins	tructions)	10.		
11.	Deduct: NYC	net operating loss deduction (from Form NYC	NOLD-UBTI, line 7) (see instruction	ons) 11.		
12.	Balance befor	e allowance for taxpayer's services (line 10 le	ss line 11)	12.		
13.		e for taxpayer's services - do not enter more				
14.	Balance before	e exemption (line 12 less line 13)		14.		
15.		on - \$5,000 (taxpayer operating more than on instructions)		15.		
16.	Taxable incon	e (line 14 less line 15) (see instructions)		16.		
17.	Tax before bu	siness tax credit (4% of amount on line 16)		17.		
18.		s tax credit (select the applicable credit condit chedule on the bottom of page 2 and enter a				

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lame		EIN		
20a.	Credits from Form NYC-114.5 (attach form) (see instructions)			
20b.	Credits from Form NYC-114.6 (attach form) (see instructions)			
20c.	Credits from Form NYC-114.8 (attach form) (see instructions) 20c.			
20 d.	Intentionally left blank			
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 carryove 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)			
25b	Additional charges (see instructions)			
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 - Direct deposit - fill out line 28c	OR Paper check	28a.	
	(b) Credited to 2023 Estimated Tax on Form NYC-5	SUBTI	28b.	
28c.	Routing Account Number Number	ACCOUNT TYPE Checking Saving		
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

- 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:

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



Р	Prepayments of Estimated Tax Computation								
	PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 22	DATE	AMOUNT						
Α.	Payment with declaration, Form NYC-5UBTI (1)								
В.	Payment with Notice of Estimated Tax Due (2)								
С	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)								

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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. 2. If entering income from more than one federal Schedule C, C-EZ or F (Form 1040), check this box. 2. Enter the number of Schedules C, C-EZ or F attached: • 3. Gain (or loss) from sale of business personal property or business real property (attach federal Schedule D or Form 4797) (see instructions) 4. Net amount of rental or royalty income from business personal property or business real property (attach federal Schedule E) (see instructions) 4. Other business income (or loss) (attach schedule) (see instructions)..... 6. Total federal income (or loss) (combine lines 1 through 5) 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. Part 2 New York City modifications (see instructions for Schedule B, part 2) ADDITIONS 9. All income taxes and Unincorporated Business Taxes 9. 10a. Relocation credits 10a. 10d. Real estate additions (see instructions) 10d. 11. Other additions (attach schedule) (see instructions)..... 12. Total additions (add lines 9 through 11) SUBTRACTIONS 13. All income tax and Unincorporated Business Tax refunds (included in part 1)...... 14. Wages and salaries subject to federal jobs credit (see instructions) 15. Depreciation adjustment (attach Form NYC-399 and/or NYC-399Z)..... 16. Exempt income included in part 1 (attach schedule) 17. 50% of dividends (see instructions)..... 17. 18. Real estate subtractions (see instructions) 19. Other subtractions (attach schedule) (see instructions)..... 20. Total subtractions (add lines 13 through 19) 21. NYC modifications (combine lines 12 and 20) 21. Total income (combine lines 8 and 21) 22. 23. Less: Charitable contributions (not to exceed 5% of line 22) (see instructions)..... Balance (line 22 less line 23) 25. Investment income - (complete lines a through g below) (see instructions) Interest from investment capital (include non-exempt governmental obligations) (itemize on rider)..... Deductions directly or indirectly attributable to investment income Interest on bank accounts included in income reported on line 25d..25g. Investment income (line 25e less line 25f) (enter on page 1, Sch. A, line 7) 26.



Name

27. BUSINESS INCOME (line 24 less line 26) (enter here and transfer amount to pg 1, Sch. A, line 1)

lame						EIN			
SCHEDULE	C Locat	ions of Plac	es of Busin	ess Inside	and Outside	New York	City		
All taxpayers must co									
		of business I			structions; atta				
Complete JMBER AND STREET	Address		Rent	Nature of	Activities	No. of Employees	Wages, Salar	ries, Etc.	Duties
TY	STATE	ZIP							
IMBER AND STREET									
ΓΥ	STATE	ZIP							
IMBER AND STREET									
ГҮ	STATE	ZIP							
JMBER AND STREET									
ΓY	STATE	ZIP							
otal	>	-							
		- 6	NITOIDE N	VI O''	San American	Harala of Land		*	
Part 2 Location Complete		of business C	NUTSIDE New	York City (see	instructions; a	No. of Employees	necessary) Wages, Salar	ies Etc	Duties
IMBER AND STREET	Address		nent	Nature or	Activities	No. or Employees	vvages, Salai	ies, Etc.	Duties
TY	STATE	ZIP							
IMBER AND STREET									
TY	STATE	ZIP							
JMBER AND STREET	I								
TY	STATE	ZIP							
JMBER AND STREET									
TY	STATE	ZIP							
otal		-							
Dart 2	•		cation Percenta	~	. Ale: e e e e e e e e e	a faw Abia watu	4		
тахрауе	ers must repor	t their busine	ess Allocation	Percentage in	this schedule	e for this retu	irn to be ac	ceptea.	
Taxpayers who do no	ot allocate busi	ness income of	outside New Yo	ork City must e	enter 100% on	Schedule C, I	Part 3, line 2	2.	
Taxpayers who alloca	ate business in	come both ins	ide and outsid	e New York C	ty must comple	ete Schedule	C, Part 3.		
DES	CRIPTION OF ITE	EM USED AS FAC	CTOR			COLUMN A - NE	W YORK CITY	COLUMN	I B - EVERYWHERE
	dise or charges for	services during the	year		1.				
Gross sales of merchand			a 1 column B rounds	ed to the nearest hu	ndredth of a percent)	2		9,
	centage (line 1 colu	ımn A divided by line		ou to the hearest hu	narcalit of a percent,	,			
	centage (line 1, colu	ımn A divided by line	7 I, COIGITIII D TOGITAG						
Business Allocation Per									
	D Inves		pital and Al	location a	nd Cash El		F	F	C
SCHEDULE DESCRIPTIO	D Inves A ON OF INVESTME	stment Cap _{ENT}	Dital and Al B No. of Shares or	location a C Average	D Liabilities Attributa	able Net Av	E erage Value	F Issuer's Allocation	G Value Allocated to NYC
Business Allocation Per	D Inves A ON OF INVESTME	stment Cap _{ENT}	oital and Al	location a	D	able Net Av		Issuer's Allocation Percentage	
DESCRIPTION	D Inves A ON OF INVESTME	stment Cap _{ENT}	Dital and Al B No. of Shares or	location a C Average	D Liabilities Attributa	able Net Av	erage Value	Issuer's Allocation	Value Allocated to NYC

SCH	SCHEDULE D Investment Capital and Anocation and Cash Election										
	Α	В	С	D	E	F	G				
	DESCRIPTION OF INVESTMENT	No. of Shares or	Average	Liabilities Attributable	Net Average Value	Issuer's Allocation	Value Allocated to NYC				
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)		Amount of Securities	Value	to Investment Capital	(column C minus column D)	Percentage	(column E x column F)				
						%					
1. Total	s (including items on rider)										
2. Investment allocation percentage (line 1G divided by line 1E, round to the nearest hundredth of a percent)						%					
3. Cash											
4. Inves	stment capital. Total of lines 1E and 3E										



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Nar	ne					EIN				
S	CHEDULE E		are taking a Net C YC-NOLD-UBTI)peratin	g Loss D	educti	on this	year, ple	ase at	tach
S	CHEDULE F	The followi	ng information must	be entere	ed for this	return t	o be com	plete. (Se	e Instru	ctions)
1.	Nature of business or pro	ofession:								
2.	New York State Sales Ta	x ID Number:								
	2020: YES] NO	ted Business Tax Return fo 2021:	ES	NO					
4.	Enter home address:							Zip Co	de:	
	If business terminated do (Attach a statement show	=	taxable year, state date ter of business property.)	minated. (n	nm-dd-yy)					
			New York State Departmer rently being audited?		🗌 Y	ES	NO	sed any taxa	ıble incom	e (loss)
	If "YES", by whom?	Internal Reven	ue Service	5	State period(s):	: Beg.:	MM-DD-YY	End.:_	MM-DE	D-YY
		New York State	Department of Taxation and Finan		State period(s):		MM-DD-YY	End.:_	MM-DD)-YY
7a. 7b. 8. 9. 10.	For years beginning on or Did you calculate a depre Were you a participant in Does this taxpayer pay r 96th Street for the purpo	or after 1/1/15, h ciation deduction n a "Safe Harbor ent greater than se of carrying or	C-115 (Report of Federal / as an amended return(s) be by the application of the federal Leasing" transaction during \$200,000 for any premises any trade, business, profesent Tax Returns filed?	een filed? eral Accelera g the period s in NYC in tession, voca	ated Cost Reco covered by the the borough of tion or commit	overy Syste his return? of Manhatta ercial activ	em (ACRS) an south of	(see instr.)?	☐ YES ☐ YES ☐ YES	NONONONONONONO
			or Social Security Number wh							
			CER	TIFICATIO	N					
l au	thorize the Dept. of Financ	• •	ying rider, is, to the best of my kno return with the preparer listed	•			Firm's Ema	ail Address:		
SIG			Tit	tle		Date	P	reparer's Social	Security Num	ber or PTIN
	PARER's Preparer's ⇒ signature		Preparer's printed name		Check if self- employed ✔	Date				

MAILING INSTRUCTIONS

▲ Address

▲ Zip Code

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 2022 return is on or before April 18, 2023.

For fiscal years beginning in 2022, file on or before the 15th day of the fourth month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

▲ Firm's name (or yours, if self-employed)

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

Firm's Employer Identification Number

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

