



UNINCORPORATED BUSINESS TAX RETURN 2022 FOR ESTATES AND TRUSTS

For CALENDAR YEAR 2022 or FISCAL YEAR beginning 2022, and ending

Name of Trust or Estate, In Care Of, Address of Trustee or Estate, City and State, Zip Code, Country (if not US), Business Telephone Number, Date business began in NYC, Date business ended in NYC

EMAIL ADDRESS, EMPLOYER IDENTIFICATION NUMBER, BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C

CHECK ALL THAT APPLY: Amended return, Final return, 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, 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 3 columns: Line number, Description, and Payment Amount. Rows include Business income, Intentionally Omitted, NYC real property income, Balance, Investment income, Total before NOL deduction, Deduct: NYC net operating loss deduction, Taxable income, Tax before business tax credit, and UNINCORPORATED BUSINESS TAX.

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. Intentionally left blank | 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 2023 Estimated Tax on Form NYC-5UBTI | 28b. | | | |
| 28c. Routing Number <input type="text"/> Account Number <input type="text"/> ACCOUNT TYPE <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> | | | | |
| 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.)
- 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:

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

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 _____ 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. Enter the number of Schedules C, C-EZ or F attached: 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.
- 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.

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.
- 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.
- 12. Total additions (add lines 9 through 11) 12.

SUBTRACTIONS

- 13. All income tax and Unincorporated Business Tax refunds (included in part 1) 13.
- 14. Wages and salaries subject to federal jobs credit (see instructions) 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.
- 20. Total subtractions (add lines 13 through 19) 20.
- 21. NYC modifications (combine lines 12 and 20) 21.
- 22. Total income (combine lines 8 and 21) 22.
- 23. Less: Charitable contributions (not to exceed 5% of line 22) (see instructions) 23.
- 24. Balance (line 22 less line 23) 24.
- 25. Investment income - (complete lines a through g below) (see instructions)
 - (a) Dividends from stocks held for investment 25a.
 - (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.
 - (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.
- 27. **BUSINESS INCOME** (line 24 less line 26) (enter here and transfer amount to pg 1, Sch. A, line 1) 27.



Name _____ EIN _____

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 must report their Business Allocation Percentage in this schedule for this return to be accepted.

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

| 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) 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 | | | | | | |



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ATTACH FEDERAL SCHEDULE C, SCHEDULE C-EZ OR SCHEDULE F, FORM 1040 TO THIS RETURN

