



Single member LLCs using SSN as their primary identifier must use Form NYC-202

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

2022

		,	
		For CALENDAR YEAR 2022 or FISCAL YEAR beginning	2022, and ending
		Name Name Change	TAXPAYER'S EMAIL ADDRESS
		In Care of	EMPLOYER IDENTIFICATION NUMBER
		Address (number and street)  Address Change	
		City and State Zip Code Country (if not US)	BUSINESS CODE NUMBER AS PER FEDERAL RETURN
		Business Telephone Number Date business began in NYC Date business ended in NYC	
		Entity Type: general partnership registered limited liability partnership	limited partnership limited liability company
		Amended return  If the purpose of the amended return is to report a federal or state change, check the appropriate box:  If the purpose of the amended return is to report a federal or state change, check the appropriate box:  NYS change	f Final
		Final return - Check this box if you have ceased operations in NYC. Engaged in a <b>partially exen</b>	npt unincorporated business activity
		Engaged in a <b>fully exempt</b> unincorporated business activity  Claim any 9/11/01-related fe	ederal tax benefits (see instructions)
		Enter 2-character special condition code, if applicable (see instructions)	
S	CHEDULE A	Computation of Tax BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDU	JLES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.  Payment Amount
A.	Payment Am	ount being paid electronically with this return	. A.
1.	Business income	e (from page 3, Schedule B, line 31)	1.
		ted	
	-	ation percentage on Schedule E, Part 3, Line 2 is less than 100%,	
		loss on NYC real property (see instructions)	3a.
3b.	Enter allocated bu	siness income, or subtract business loss, from other partnerships (see instructions)	3b.
4.	Balance (line 1 le	ess line 3a)	4.
5.	Multiply Line 4 b	y the business allocation percentage on Schedule E, Part 3, Line 2	5.
6.	Total of lines 3a	and 3b. (see instructions)	6.
7a.	Investment incor	ne (from page 3, Schedule B, line 30)	7a
7b.	Add allocated inv	estment income, or subtract investment loss, from other partnerships (see instr.)	7b.
8.	Intentionally Om	itted	8.
9.	Multiply Line 7a	by the investment allocation percentage on Schedule D, Line 2.	
		on Line 7b	9.
0.	Total before NOL	deduction (enter the sum of the amount on line 9 and the amounts on lines 5 and 6)	10.
1.	Deduct NYC net	operating loss deduction (from Form NYC-NOLD-UBTP, line 11) (see instructions)	11.
2.	Balance before a	allowance for active partners' services (line 10 less line 11)	12.
3.		r active partners' services (if line 12 is a loss, enter "0") (see instructions)	
		•	13.
		specific exemption (line 12 less line 13)	
	-	emption (see instructions and attach schedule) (if line 12 is a loss, enter "0")	
		(line 14 less line 15)	
		ess tax credit (4% of amount on line 16)	17.
8.		x credit (select the applicable credit condition from the sch. on page 2 and see instructions)	18.
9.	Total tax before l	Unincorporated Business Tax paid credit (line 17 less line 18) (see instructions)	19.
20.	Less: UBT Paid	Credit (from Schedule A, line 3 of attached Form NYC-114.7) (see instructions)	20.
1.	UNINCORPORATED	BUSINESS TAX (line 19 less line 20) (if the balance is less than "0", enter "0") (see instr.)	21.

Name	e EII	1			
s	CHEDULE A Computation of Tax - Continued				
22a.	REAP Credit (attach NYC-114.5)				
22b.	Real Estate Tax Escalation, Employment Opportunity Relocation Costs and IBZ Credits (attach NYC-114.6)				
22c.	LMREAP Credit (attach NYC-114.8)				
22d.	Intentionally left blank		7		
22e.	Beer Production Credit (attach NYC-114.12)				
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)		_		
27b.	Additional charges (see instructions)		_		
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 - Direct deposit - fill out line 30c OR Paper check	. 30a.			
	(b) Credited to 2023 estimated tax on Form NYC-5UB	. 30b.			
30c.	Routing Account TYPE Number Number Checking Saving	js 🗌			
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 Compu	tatio	on .		
	<ol> <li>If the amount on page 1, line 17, is \$3,400 or less, your credit on line (NO TAX WILL BE DUE)</li> </ol>			on line 17	7.
_	2. If the amount on page 1, line 17, is \$5,400 or over, no credit is allowed				
	3. If the amount on page 1, line 17, is over \$3,400 but less than \$5,400, you	ır cred	it is computed by the folk	owing form	ıula:
	\$2,000		— = your credit		
	Payments of Estimated Tax Computa	ition			
=	PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 24 DATE		AMOUNT		



PRI	EPAYMENTS 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)			

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**EIN** Name SCHEDULE B Computation of Total Income Items of income, gain, loss or deduction Net income (loss) from all rental real estate activity not included in Form 1065, line 22 but included 3. All portfolio income such as interest, dividends, royalties, annuity income and gain (loss) on the disposition of property not included in Form 1065, line 22 but included on federal Sch. K (attach sch. of all portfolio income) ...... 3. 4. Payments to current and retired partners included in other deductions from federal Form 1065, line 20....... 5. 5. 6. Other income not included in Form 1065, line 22 but included on federal Sch. K (attach sch. of other income).... 7. 8 Other income and expenses not included above that are required to be reported separately 10. Subtract net income or gain (or add net loss) from rental, sale or exchange of real property Part 2 New York City modifications (see instructions for Schedule B, part 2) PARTNER A PARTNER B TOTAL ADDITIONS EIN OR SSN -13a. All income taxes and Unincorporated Business Taxes...13a. **13b.** NYS Pass Through Entity Tax (PTET) and similar taxes from other 13b. jurisdictions deducted from Federal Taxable Income (see instr.) ...... 13b. 13c. NYC Pass Through Entity Tax (PTET) deducted from 13c. Federal Taxable Income (see instructions) ......13c. (a) Relocation credits ......14a. 14a. (b) Expenses related to exempt income ......14b. 14b. (c) Depreciation adjustments (see instructions and attach Form NYC-399 and/or NYC-399Z) .....14c. 14c. (d) Exempt Activities ......14d. 14d. 15. Other additions (attach schedules) (see instructions) .....15. 15. 16. Total additions (add lines 13 through 15) ......16. 16. SUBTRACTIONS PARTNER A PARTNER B PARTNER C TOTAL 17. All income tax and Unincorporated Business Tax 17 refunds (included in part 1) ......17. 18. 18. Wages and salaries subject to federal jobs credit (see instr.)...18. 19. Depreciation adjustment (see instr. and attach Form 19. NYC-399 and/or NYC-399Z) ......19. 20. Exempt income (included in part 1, line 10) (see instr.)...20. 20. 21. 50% of dividends (see instructions) ......21. 21. 22 22. Exempt Activities ......22. 23. Other subtractions (attach schedule) (see instructions) ...23. 23. Total subtractions (add lines 17 through 23) ......24. 24. 25. 26. 27. Less: Charitable contributions (not to exceed line 7, or 5% of line 26, whichever is less) ...... 27. 28. Investment income - (complete lines a through g below) (see instructions) (b) Interest from investment capital (include non-exempt governmental obligations) (itemize on rider) .... 29b. 

(g) Interest on bank accounts included in income reported on line 29d ... 29g.

Business income (line 28 less line 30) (enter here and transfer this amount to page 1, Sch. A, line 1.).....31.

30.

Fo	orm NYC-204 - 2022												Page 4
Na	ame								EIN				
_	SCHEDULE C Partnership	Informa							SHIPS TO CLAIM AL				
_ =	Farthership	illiorilla	ation - AN	ID FOR	PARTNI	ERS TO C	LAIM THE U	BT PAID C	REDIT ON THEIF	R UBT, GC1	г,вст с	R PIT RE	TURNS.
	♦ How many partners are in this partners	ership?					<b>•</b> N	lumber o	of active partr	ners	···> [		
inc	ease provide the following information: dividual partner is a resident of NYC, er ther), check the appropriate box if partn	nter type o	of partner	(C if C	orpora	ation, S	ntification if S Corpo	Number oration, I	or Social Se if Individual,	curity Nu P if Part	ımber nersh	, check ip, LLP	Yes or No if or LLC, O if
	A	В	С	I	)	E		F	G			Н	I
	Name and Zip Code (if within USA) Name and Country (if outside of USA)	Interest %	Percentage of Time Devoted to Business	Parti	vidual ner a ent of ? (🗸)	Partne Type	"	artner (✔)	Employer Identific - or - Social Securit	•	Dist	rtner's tributive Share e instr.)	Percentage of Distributive Share (see instr.)
(a)		%	%										%
(b)		- %	%										%
(c)		- %	%										%
(d)		%	%										%
(e)		- %	%										%
			1	l			l			TOTALS:			100%
S	CHEDULE D Investment	Capital	and All	ocati	on a	nd Cas	sh Elec	ion					
	Α		В		С		D		E		F		G
DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)		N	No. of Shares or Amount of Securities		Amount of Value		Liabilities Attributable to Invest- ment Capital		(column C minus column D) Alle		suer's cation centage	n to NYC	
											%		
				_									

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

%

1. Totals (including items on rider)

(To treat cash as investment capital, you must include it on this line.)

4. Investment capital. Total of line 1e and 3e

2. Investment allocation percentage (line 1G divided by line 1E. Round to the nearest hundredth of a percent)

3. Cash -

ame					EIN			
SCHEDULE E	Loca	ations of	Places of B	usiness Inside and	Outside New	/ York Cit	ty	
Il taxpayers must comp	lete Sched	ule E, Parts	1 and 2.					
G. C.		of business		City (see instructions; attach				
Complete BER AND STREET	Address		Rent	Nature of Activities	No. of Employees	Wages, Salar	ries, Etc.	Duties
,	STATE	ZIP	-					
BER AND STREET								
	STATE	ZIP						
BER AND STREET								
	STATE	ZIP						
BER AND STREET	'							
	STATE	ZIP						
al	·····	-						
		•						
Part 2 Location for	each place	of business (	OUTSIDE New Yor	k City (see instructions; attac	ch rider, if necessa	ry)		
Complete	Address		Rent	Nature of Activities	No. of Employees	Wages, Salar	ries, Etc.	Duties
ER AND STREET								
BER AND STREET	STATE	ZIP						
EN AND STREET	STATE	ZIP						
BER AND STREET								
	STATE	ZIP	_					
BER AND STREET								
	STATE	ZIP	_					
al								
al		<b>-</b>						
Single Receip	its Factor Bus	siness Allocat	ion Percentage					
zam k			_	tage in this schedule for this	return to be accept	ted.		
xpayers who do not al	locate busi	ness incom	e outside New Yo	rk City must enter 100% on	n Schedule E, Pai	rt 3, line 2.		
xpayers who are alloc	ating busin	ess income	inside and outsid	le New York City must comp	plete Schedule E	, Part 3.		
DESCRIPTION OF ITEM USED AS FACTOR				COLUMN A - NEW	YORK CITY	COLUMN B	- EVERYWHERE	
DESCRI			the year	1				
	or charges for	carvicae durina						
Gross sales of merchandise				ed to the nearest hundredth of a perce				

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Name

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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
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4	Nation of hospings and profession.
	Nature of business or profession:
2.	New York State Sales Tax ID Number:
3.	Did you file a New York City Partnership Return for the following years:2020: YES NO 2021: YES NO If "NO," state reason:
4.	If business terminated during the current taxable year, state date terminated. (mm-dd-yy)
5.	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?
	If "YES", by whom?
	□ New York State Department of Taxation and Finance State period(s): Beg.: End.: End.:
6.	If "YES" to question 5:
	6a. For years prior to 1/1/15, has Form(s) NYC-115 (Report of Federal/State Change in Taxable Income) been filed?
7	6b. For years beginning on or after 1/1/15, has an amended return(s) been filed?
7. 8.	Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS)? (see instr.)
o. 9.	At any time during the taxable year, did the partnership have an interest in real property (including a leasehold
J.	interest) located in NYC or in an entity owning such real property?
10.	If "YES" to 9:
	a) Attach a schedule of the property, indicating the nature of the interest and including the street address, borough, block and lot number.
	b) 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?
	c) Was there a partial or complete liquidation of the partnership?
	d) Was 50% or more of the partnership ownership transferred during the tax year, over a three-year period, or according to a plan?
11.	If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return filed?
	If "NO" to 11, explain:
12.	
13.	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?
14.	If "YES", were all required Commercial Rent Tax Returns filed?
	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 Department of Finance to discuss this return with the preparer listed below. (see instructions)YES □
	Signature of taxpayer: Title: Date: Preparer's Social Security Number or PTIN
	Preparer's Preparer's
	signature: printed name: Date:
	MM-DD-YY Check if Self-employed  Firm's name  Address  A Zip Code  Self-employed
	Firm's name



#### **MAILING INSTRUCTIONS**

Attach federal form 1065 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 2022 return is on or before March 15, 2023.

For fiscal years beginning in 2022, 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