



#### Estates and Trusts using an EIN as their primary identifier must use Form NYC-202EIN

## **UNINCORPORATED BUSINESS TAX RETURN**

			For CALENDAR YEAR	2023 beginning	and e	and ending		
		First name and initial	Last name	Name Change	TAXPA	YER'S EMAIL ADDRESS		
		In Care Of						
		Business name			SOC	IAL SECURITY NUMBER		
		Business address (number and stre	et)	Address —				
		City and State	Zip Code	Change Country (if not US)				
		,			BUSINESS CODE NU FROM FEDERAL SCI	JMBER HEDLIJ E C:		
		Business Telephone Number	Date business began in NYC (mm-dd-yy)	Date business ended in NYC (mm-dd-yy)	THOM I EDET OF CO.	125022 0.		
			ne purpose of the amended return is to eral or state change, check the approp		Date of Final Determination			
		Final return - Check this b	ox if you have ceased operations in		ral Form 1040 and statement	showing disposition of business prop	perty.	
		ğ 🖂	ot unincorporated business activity		tially exempt unincorporate	•		
		E Claim any 9/11/01-related	federal tax benefits (see instructions	) Enter 2-cha	aracter special condition cod	de, if applicable (see instructions)		
	SCHEDULE A	Computation of Tax	BEGIN WITH SCHEDULE B ON PA	AGE 3. COMPLETE ALL OTHER S	CHEDULES. TRANSFER AP	PLICABLE AMOUNTS TO SCHED  Payment Amount	ULE A.	
	Payment Ar	mount being paid electronica	lly with this return		A.			
1.	Business income	e (from page 3, Schedule	B, line 27)		1.			
		itted	•					
3.	If business alloca	ation percentage from Sc	hedule C, Part 3, Line 2	is less than 100%,				
		loss on NYC real property					-	
	,	ess line 3)						
		y the business allocation					-	
		e 3 (NYC real property inc		•				
		ne (from page 3, Schedu						
8.	Intentionally Omi	itted			8.			
9.	Multiply Line 7 by	y the investment allocation	n percentage from Sche	edule D, Line 2. (see instr	uctions) 9.			
0.	Total before NOL	deduction (sum of lines	5, 6 and 9) (see instructions	s)	10.			
11.	Deduct: NYC net	t operating loss deduction	(from Form NYC-NOLE	O-UBTI, line 7) (see instru	ctions) 11.		-	
2.	Balance before a	allowance for taxpayer's s	services (line 10 less line	: 11)	12.			
3.		for taxpayer's services - s (see instructions)						
14.	Balance before e	exemption (line 12 less lin	ne 13)		14.			
15.	•	- \$5,000 (taxpayer opera	•	•	15.			
16.	Taxable income	(line 14 less line 15) (see	instructions)		16.			
17.	Tax before busin	ess tax credit (4% of amo	ount on line 16)		17.			
8.		ax credit (select the appli						
19.	·	TED BUSINESS TAX (lin		•				

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Name	SSN
20a. REAP Credit (attach NYC-114.5)	20a.
20b. Real Estate Tax Escalation, Employment Opportunity Relocation Costs and IBZ Credits (attach NYC-114.6)	
20c. LMREAP Credit (attach NYC-114.8)	20c.
20d. Biotechnology Credit (attach Form NYC-114.10)	20d.
20e. Beer Production Credit (attach NYC-114.12)	20e.
20f. Child Care Credit (attach Department of Finance approval letter)	r). 20f.
21. Net tax after credits (line 19 less sum of lines 20a through 20f)	21.
22. Payment of estimated Unincorporated Business Tax, including confidence preceding year and payment with extension, NYC-EXT (see instruction).	,
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.
<b>26.</b> 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 lin	ne 28c OR Paper check 28a.
(b) Credited to 2024 Estimated Tax on Form	n NYC-5UBTI 28b.
28c. Routing Account Number Number	ACCOUNT TYPE Checking Savings
29. Total remittance due (see instructions)	29.
30. NYC rent deducted on federal tax return or NYC rent from Sched	dule 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:

amount on pg. 1, line 17 X  $\left(\frac{\$5,400 \text{ minus tax on line } 17}{\$2,000}\right) = \frac{17}{1000}$ 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)							

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Name SSN 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, or F (Form 1040) (see instructions)..... 1. 2. If entering income from more than one federal Schedule C, or F (Form 1040), check this box............ 2. Enter the number of Schedules C, or F attached: • 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. Total federal income (or loss) (combine lines 1 through 5)..... 6. 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)...... 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..... 11. Other additions (attach schedule) (see instructions)..... 11. Total additions (add lines 9 through 11) 12. 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)..... 15. 16. Exempt income included in part 1 (attach schedule) ...... 17. 50% of dividends (see instructions)..... 17. 18. Real estate subtractions (see instructions) Other subtractions (attach schedule) (see instructions)..... 20. Total subtractions (add lines 13 through 19) 21. NYC modifications (combine lines 12 and 20) 21. 22. Total income (combine lines 8 and 21) 23. Less: Charitable contributions (not to exceed 5% of line 22) (see instructions)...... Balance (line 22 less line 23) Investment income - (complete lines a through g below) (see instructions) Interest from investment capital (include non-exempt governmental obligations) 

26.



Deductions directly or indirectly attributable to investment income ......

26. Investment income (line 25e less line 25f) (enter on page 1, Sch. A, line 7) .....

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

Interest on bank accounts included in income reported on line 25d..25g.

lame						SSN				
SCHEDULE	Cloca	tions of Pla	cas of Rusi	nass Insida	and Outsi					
All taxpayers must co				ness maide	and Outsi	de New Tork	Oity			
	Inplete Sche	uule C, Faits	i aliu z.							
D 14 Location	for each place	o of business	INCIDE Now \	York City (soo i	netructione: a	ttach rider if ne	ooccaru)			
Part 1 Location Complete		e oi busilless	Rent		Activities	No. of Employees	Wages, Sala	rios Etc	Duties	
MBER AND STREET	Address		nent	Nature or	Activities	No. of Employees	wayes, Salai	ies, Lic.	Duties	
Υ	STATE	ZIP								
MBER AND STREET										
Υ	STATE	ZIP								
MBER AND STREET										
Y	STATE	ZIP								
MBER AND STREET										
Υ	STATE	ZIP								
otal	·····									
Part 2 Location f	or each place	e of business	OUTSIDE Nev	York City (see	e instructions	; attach rider, if	necessary)			
Complete	Address		Rent	Nature of	Activities	No. of Employees	Wages, Sala	ries, Etc.	Duties	
MBER AND STREET										
Y	STATE	ZIP								
MBER AND STREET										
Υ	STATE	ZIP								
MBER AND STREET	lor.ve									
Y MBER AND STREET	STATE	ZIP								
Y	STATE	ZIP								
otal	)	<b>-</b>								
Dort 2	•		cation Percent	•			4 - 1			
Taxpayer	s must repo	rt their Busin	ess Allocation	Percentage II	n this schedu	ule for this retu	rn to be ac	cepted.		
axpayers who do not	allocate bus	iness income	outside New Y	ork City must e	enter 100% o	n Schedule C, F	Part 3, line 2	2.		
axpayers who alloca	te business ir	ncome both in	side and outsid	de New York C	ity must comp	olete Schedule	C, Part 3.			
DESC	RIPTION OF IT	EM USED AS FA	CTOR			COLUMN A - NE	W YORK CITY	COLUMN	B - EVERYWHERE	
5100	1111 11011 01 111	LIII 0025 A0 1A	0.0			0020111177 112	1011111			
Gross sales of merchand	se or charges for	services during th	e year		1.	I				
Business Allocation Perc	<b>entage</b> (line 1a di	vided by line 1b rou	nded to the nearest	hundredth of a perce	ant)		2			
Dusiness Anocation i ero	entage (line ta di	vided by line 15 fou	naca to the hearest	nunaredur or a perce	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
SCHEDULE	D Inve	stment Ca	nital and A	llocation a	nd Cash F	Election				
	Α		В	C	D		E	F	G	
DESCRIPTIO	N OF INVESTM		No. of Shares or Amount of Securities	Average Value	Liabilities Attrib		erage Value ninus column D)	Issuer's Allocation Percentage	Value Allocated to NY (column E x column F	
.c. Enon Grook AND SEC	S.IIII (OSE RIDE	INLULUSANT)				. (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	%		
								/3		
. Totals (including ite	ms on rider)									
. Investment allocatio	,		hy line 1E rous	d to the poster	t hundradth a	f a nercent\				
	n percentage( sh as investmer nclude it on th			u to the heales	t nunuieutii 0	i a percent)		%		
		io line \			1	I				

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Name SSN

### SCHEDULE E

If you are taking a Net Operating Loss Deduction this year, please attach Form NYC-NOLD-UBTI

S	СН	EDULE F The follow	ing information mus	t be enter	ed for this r	eturn to be	e complet	te. (See Insti	ructions)		
1.	Nature	e of business or profession:									
2.	. New York State Sales Tax ID Number:										
	2021:	ou file a New York City Unincorpor  YES NO "," state reason:	2022:	YES	NO						
4.	Enter	home address:						Zip Code:			
		iness terminated during the curren h a statement showing disposition	•	erminated. (r	nm-dd-yy)	<del>-</del>		_			
	reporte	ne Internal Revenue Service or the ed in any tax period, or are you cust, by whom?	rrently being audited?			Beg.:	M-DD-YY	Fnd.:	ome (loss)		
		□ New fork Star	e Department of Taxation and Fin	ance	state period(s).	мі Мі	M-DD-YY	EIIU	I-DD-YY		
7a. 7b. 8. 9. 10.	Za. For years prior to 1/1/15, has Form(s) NYC-115 (Report of Federal /State Change in Taxable Income) been filed?										
			CF	RTIFICATION	ON						
- 1	I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.  I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions)YES										
Sid	GN RE:	Signature of taxpayer		Title		Date	Prepar	er's Social Security	Number or PTIN		
	EPARER'S	Preparer's signature	Preparer's printed name		Check if self- employed ✔	Date					
ONL		▲ Firm's name (or yours, if self-employed	) ▲ Address			▲ Zip Code	Firm'	's Employer Identifi	cation Number		

#### **MAILING INSTRUCTIONS**

Attach copy of federal Form 1040, Schedule C 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 2023 return is on or before April 15, 2024.

For fiscal years beginning in 2023, 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

