



UNINCORPORATED BUSINESS TAX RETURN **2023**
FOR INDIVIDUALS AND SINGLE-MEMBER LLCs

For CALENDAR YEAR 2023 beginning _____ and ending _____

| | | |
|--------------------------------------|---------------------------------------|---|
| First name and initial | Last name | Name Change <input type="checkbox"/> |
| In Care Of | | |
| Business name | | |
| Business address (number and street) | | Address Change <input type="checkbox"/> |
| City and State | Zip Code | Country (if not US) |
| Business Telephone Number | Date business began in NYC (mm-dd-yy) | Date business ended in NYC (mm-dd-yy) |

TAXPAYER'S EMAIL ADDRESS

SOCIAL SECURITY NUMBER

| | | | | |
|--|---|--|---|--|
| | - | | - | |
|--|---|--|---|--|

BUSINESS CODE NUMBER FROM FEDERAL SCHEDULE C:

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

CHECK ALL THAT APPLY

| | | | |
|---|---|---|-----------------------------|
| <input type="checkbox"/> Amended return | If the purpose of the amended return is to report a federal or state change, check the appropriate box: | <input type="checkbox"/> IRS change | Date of Final Determination |
| <input type="checkbox"/> Final return - Check this box if you have ceased operations in NYC. Attach copy of your entire federal Form 1040 and statement showing disposition of business property. | | <input type="checkbox"/> NYS change | |
| <input type="checkbox"/> Engaged in a fully exempt unincorporated business activity | | <input type="checkbox"/> Engaged in a partially exempt unincorporated business activity | |
| <input type="checkbox"/> Claim any 9/11/01-related federal tax benefits (see instructions) | | <input type="checkbox"/> Enter 2-character special condition code, if applicable (see instructions) | |

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

| | | Payment Amount |
|-------------------|---|----------------|
| A. Payment | Amount being paid electronically with this return..... | A. |
| 1. | Business income (from page 3, Schedule B, line 27)..... | 1. |
| 2. | Intentionally Omitted | 2. |
| 3. | If business allocation percentage from Schedule C, Part 3, Line 2 is less than 100%, enter income or loss on NYC real property (see instructions)..... | 3. |
| 4. | Balance (line 1 less line 3)..... | 4. |
| 5. | Multiply Line 4 by the business allocation percentage from Schedule C, Part 3, Line 2. | 5. |
| 6. | Amount from line 3 (NYC real property income and gain not subject to allocation) (see instructions)... | 6. |
| 7. | Investment income (from page 3, Schedule B, line 26)..... | 7. |
| 8. | Intentionally Omitted | 8. |
| 9. | Multiply Line 7 by the investment allocation percentage from Schedule D, Line 2. (see instructions) .. | 9. |
| 10. | Total before NOL deduction (sum of lines 5, 6 and 9) (see instructions)..... | 10. |
| 11. | Deduct: NYC net operating loss deduction (from Form NYC-NOLD-UBTI, line 7) (see instructions) .. | 11. |
| 12. | Balance before allowance for taxpayer's services (line 10 less line 11)..... | 12. |
| 13. | Less: allowance for taxpayer's services - do not enter more than 20% of line 12 or \$10,000, whichever is less (see instructions)..... | 13. |
| 14. | Balance before exemption (line 12 less line 13)..... | 14. |
| 15. | Less: exemption - \$5,000 (taxpayer operating more than one business or short period taxpayer, see instructions)..... | 15. |
| 16. | Taxable income (line 14 less line 15) (see instructions) | 16. |
| 17. | Tax before business tax credit (4% of amount on line 16) | 17. |
| 18. | Less: business tax credit (select the applicable credit condition from the Business Tax Credit Computation schedule on the bottom of page 2 and enter amount) (see instructions)..... | 18. |
| 19. | UNINCORPORATED BUSINESS TAX (line 17 less line 18) (see instructions) | 19. |

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)..... | 20b. | | | |
| 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). | 20f. | | | |
| 21. Net tax after credits (line 19 less sum of lines 20a through 20f)..... | 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 2024 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 _____ SSN _____

SCHEDULE B Computation of Total Income

Part 1 Items of business income, gain, loss or deduction

Table with 8 rows for business income items. Line 1: Net profit from business. Line 2: Multiple federal Schedules C or F. Line 3: Gain from sale of business property. Line 4: Rental/royalty income. Line 5: Other business income. Line 6: Total federal income. Line 7: Subtract net income from rental. Line 8: Total income before NYC modifications.

Part 2 New York City modifications (see instructions for Schedule B, part 2)

ADDITIONS

Table with 12 rows for additions. Line 9: All income taxes. Line 10a: Relocation credits. Line 10b: Expenses related to exempt income. Line 10c: Depreciation adjustments. Line 10d: Real estate additions. Line 11: Other additions. Line 12: Total additions.

SUBTRACTIONS

Table with 27 rows for subtractions. Line 13: All income tax and Unincorporated Business Tax refunds. Line 14: Wages and salaries subject to federal jobs credit. Line 15: Depreciation adjustment. Line 16: Exempt income included in part 1. Line 17: 50% of dividends. Line 18: Real estate subtractions. Line 19: Other subtractions. Line 20: Total subtractions. Line 21: NYC modifications. Line 22: Total income. Line 23: Less: Charitable contributions. Line 24: Balance. Line 25: Investment income (a-g). Line 26: Investment income. Line 27: BUSINESS INCOME.



Name _____ SSN _____

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 1a divided by line 1b 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 OR SCHEDULE F, FORM 1040 TO THIS RETURN

