

Individuals and Single-Member LLCs using SSN as their primary identifier must use Form NYC-202 UNINCORPORATED BUSINESS TAX RETURN 2023 FOR ESTATES AND TRUSTS

AL ENDAD VEAD 2022 or EISCAL VEAD beginning

			Fo	r CALENDAR YEAR 20	23 or FISCAL YEAR begin	nning	2023, and ending	
		Name of Trust or Estate			Name Change		EMAIL ADDRESS	
		In Care Of						
		Address of Trustee or Estate			Address Change			ER
		City and State		Zip Code	Country (if not US)			
		Business Telephone Number	Date business bega	n in NYC (mm-dd-yy) Date bus	iness ended in NYC (mm-dd-yy)		CODE NUMBER ERAL SCHEDULE C:	
		Final return - Check this bo	eral or state change ox if you have cea t unincorporated	business activity	X: NYS change Attach copy of your entire fede	rtially exempt un	on=== I statement showing disposition of business p nincorporated business activity	
_		Claim any 9/11/01-related f	ederal tax benefit	s (see instructions)	Enter 2-ch	laracter special co	ondition code, if applicable (see instruction	is)
	SCHEDULE A	Computation of Tax	BEGIN WITH S	CHEDULE B ON PAGE 3.	COMPLETE ALL OTHER S	SCHEDULES. TRA	NSFER APPLICABLE AMOUNTS TO SCHI	EDULE A.
۹.	Payment Ame	ount being paid electronically	with this ret	urn		A.	Payment Amount —	
1.	Business income	(from page 3, Schedule B	3, line 27)			1.		
2.	Intentionally Omitt	ted				2.		
3.		tion percentage from Sche						
		oss on NYC real property						
	·	ss line 3)						
		the business allocation p						
		3 (NYC real property inco	-	-	-			
		e (from page 3, Schedule						
8.	Intentionally Omitt	ted				8.		
9.	Multiply Line 7 by	the investment allocation	percentage	e from Schedule	D, Line 2. (see instru	uctions) 9.		
10.	Total before NOL	deduction (sum of lines 5	, 6 and 9) <i>(</i> s	see instructions)		10.		
11.	Deduct: NYC net	operating loss deduction	(from Form	NYC-NOLD-UB1	I, line 7) (see instruc	ctions) 11.		
12.	Balance before all	lowance for taxpayer's se	rvices (line	10 less line 11)		12.		
13.		or taxpayer's services - do (see instructions)						
14.	Balance before ex	cemption (line 12 less line	13)			14.		
15.	-	\$5,000 (taxpayer operati tructions)	-			15.		
16.	Taxable income (li	ine 14 less line 15) (see ins	structions)			16.		_
17.	Tax before busine	ess tax credit (4% of amou	Int on line 1	6)		17.		_
18.		x credit (select the applica edule on the bottom of pag						
19.	UNINCORPORAT	ED BUSINESS TAX (line	17 less line	e 18) (see instructio	ns)	19.		

Form NYC-202-EIN 2023

Name ___

ame	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.	Biotechnology Credit (attach Form NYC-114.10) 20d.	
20e.	Credits from Form NYC-114.12 (attach form) (see instructions) 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)	
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) 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 - Direct deposit - fill out line 28c OR Paper check 28a.	
	(b) Credited to 2024 Estimated Tax on Form NYC-5UBTI 28b.	

	(b) Credited to 2024 Estimated Tax on Form NYC-SUBTI	L
28c.	Routing Account ACCOUNT TYPE Number Number Checking	
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	

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:

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amount on pg. 1, line 17 \times (\frac{5,400 \text{ minus tax on line 17}}{2,000} =
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your credit
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Prepayments of Estimated Tax Computation								
DATE	AMOUNT							
	DATE							

Name	EIN		
sc	Computation of Total Income		
	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) <i>(see instructions)</i>	1.	
2.	If entering income from more than one federal Schedule C or F (Form 1040), check this box Enter the number of Schedules C or F attached:	2.	
3.	Gain (or loss) from sale of business personal property or business real property <i>(attach federal Schedule D or Form 4797) (see instructions)</i>	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) 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 <i>(attach schedule) (see instructions)</i>	6. 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)		
	DITIONS		[]
	All income taxes and Unincorporated Business Taxes	9.	
	. Relocation credits		
10b	. Expenses related to exempt income	10b.	
10c	. Depreciation adjustments (attach Form NYC-399 and/or NYC-399Z)	10c.	
	. Real estate additions (see instructions)		
	Other additions (attach schedule) (see instructions)	11.	
12.	Total additions (add lines 9 through 11)	12.	
	BTRACTIONS		
	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.	
	Exempt income included in part 1 (attach schedule)	16.	
17.	50% of dividends (see instructions)	17.	
18.	Real estate subtractions (see instructions)	18.	
	Other subtractions (<i>attach schedule</i>) (see instructions)	19.	
	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) <i>(see instructions)</i>	05-	
	(a) Dividends from stocks held for investment	25a.	
	(b) Interest from investment capital (include non-exempt governmental obligations) (<i>itemize on rider</i>)	25b.	
	(c) Net capital gain (loss) from sales or exchanges of securities held for investment		
	(d) Income from assets included on line 3 of Schedule D		
	(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 25d25g.		
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.	



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Name

SCHEDULE C	Locations of Places of Business Inside and Outside New York City
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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								
	Complete Address	6		Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET								
CITY		STATE	ZIP					
NUMBER AND STREET			1					
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 YOR	K CITY	COLUMN B - EVERYWHERE
1.	Gross sales of merchandise or charges for services during the year			
2.	Business Allocation Percentage (line 1, column A divided by line 1, column B rounded to the nearest hundredth of a percent	ent)	2.	%

SCHEDULE D Investment Capital and Allocation 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				
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. 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			>						



EIN _____

Form I	NYC-202-EIN 2023						Page 5
Name				EIN			
sci		you are taking a orm NYC-NOLD-UB		ting Loss Deduc	tion this ye	ear, please a	ttach
SCH	IEDULE F The f	following information	must be ent	tered for this return	n to be compl	ete. (See Instru	uctions)
1. Natu	ire of business or profession	:					
 Did y 2021 	York State Sales Tax ID Nur you file a New York City Unir I: YES NO O," state reason:	ncorporated Business Tax R 2022:	YES	lowing years:			
4. Ente	r home address:					_ Zip Code:	
(Atta	siness terminated during the the a statement showing disp	position of business property	y.)				
repo	the Internal Revenue Servic rted in any tax period, or are ES", by whom?		-	_	NO	-	ne (loss)
	New	York State Department of Taxation	and Finance	State period(s): Beg .:_		End.:	DD-YY
 7b. For 8. Did y 9. Were 10. Does 96th 11. If "Y 	years prior to 1/1/15, has Fo years beginning on or after 1 you calculate a depreciation de e you a participant in a "Safe s this taxpayer pay rent grea Street for the purpose of ca ES", were all required Comm se enter Employer Identification	1/1/15, has an amended retu eduction by the application of Harbor Leasing" transaction ter than \$200,000 for any p rrying on any trade, busines mercial Rent Tax Returns file	urn(s) been filed i the federal Acce on during the pe remises in NYC ss, profession, v ed?	1? elerated Cost Recovery S riod covered by this retu c in the borough of Manh rocation or commercial a	ystem (ACRS) <i>(se</i> rn? attan south of ctivity?	YES ee instr.)? YES YES YES YES	
			CERTIFICA	TION			
-	ertify that this return, including any a ze the Dept. of Finance to disc		of my knowledge an	d belief, true, correct and comp		ddress:	
HERE:		Preparer's	Title	Check if self-	Prep	arer's Social Security Nu	mber or PTIN
ONLY	signature	printed name		employed 🖌 🛄 Date	Fin	m's Employer Identifica	tion Number
	▲ Firm's name (or yours, if self-en	mployed) Address		▲ Zip C	ode		
		MA	ILING INSTR	UCTIONS			
Mak	e remittance payable to the To receive proper crea	orm 1040, Schedule C or Sc order of NYC DEPARTMEN dit, you must enter your co The due date for the calend ning in 2023, file on or befo	IT OF FINANCE. rrect Employer dar year 2023 re	Payment must be made Identification Number of turn is on or before Apr	e in U.S. dollars a n your tax return il 15, 2024.	and drawn on a U.S and remittance.	. bank.

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



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