NEW YORK CITY DEPARTMENT OF FINANCE **UNINCORPORATED BUSINESS TAX RETURN**

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FINANCE NEW • VORK

FOR INDIVIDUALS, ESTATES AND TRUSTS

1996

NE	For CALENDAR YEAR 1996 or FISCAL YEAR beginning, 1996 a	and ending	, 1997
Amen	Final return •	ss property.	Check box if you are engaged in an exempt unincorporated business activity
	 Check box if you are electing to continue to be subject to Business Tax under Admin. Code §11-602.1(b). See Instr. 	the Unincorporated	
(Name	INDIVIDUALS ENT	ER SOCIAL SECURITY NUMBER
ere	Business name	-	-
<u> e</u>		ESTATES AND TRUSTS ENTE	ER EMPLOYER IDENTIFICATION NUMBER
<u>g</u>	Business address (number and street)	=	
Affix mailing label here	City and State Zip Code	EW YORK STATE SALES TAX	ID NUMBER - ENTER 9, 10 OR 11 DIGITS
¥	Business Telephone Number Date business began	DUCINESS CODE NUMBER	
•	Samuel Seguines Sagain	BUSINESS CODE NUMBER FROM FEDERAL SCHEDUI	
80	CHEDULE A Computation of Tax BEGIN WITH SCHEDULE B ON PAGE 2 SCHEDULES. TRANSFER APPLICABLE A		
			Payment Enclosed
Α.	Payment Pay amount shown on line 30 - Make check payable to: NYC Department		
	Total income from business (from page 2, Schedule B, line 27)		
2.	Business allocation percentage: check method used to allocate - if not allocating, enter 10		
2	● ☐ formula (from Schedule C, line 5) ■ Geparate books and records (omit % & attach sch.) If 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 on line 2		
6.	Amount from line 3 (NYC real property income and gain not subject to allocation) (see instruc		
7.	Investment income (from page 2, Schedule B, line 26)		
8.	Investment allocation percentage (from page 3, Schedule D, line 2)		
9.	Multiply line 7 by the investment allocation percentage from line 8	•	
10.	Total before NOL deduction (line 5 plus line 6 and line 9)	10.	
11.	Deduct NYC net operating loss deduction (from page 4, Schedule E, line 8) (see instructions)		
12.	Balance before allowance for taxpayer's services (line 10 less line 11)		
13.	Less: allowance for taxpayer's services - do not enter more than 20% of line 12 or \$5,000,		
	whichever is less (see instructions)	• 13.	
14.	Balance before exemption (line 12 less line 13)	1 /	
15.	Less: exemption - \$5,000 (taxpayer operating more than one business or short period taxpayer, see instr		
16.	Taxable income (line 14 less line 15) (see instructions)	16.	
17.	TAX: 4% of amount on line 16	• 17.	
18.	Sales tax addback (see instructions)		
19.	Total tax before business tax credit (add line 17 and line 18)	• 19	
20.	Less: business tax credit (select the applicable credit condition from the schedule		
21	on the bottom of page 2 and enter amount) (see instructions)		
21.	UNINCORPORATED BUSINESS TAX (line 19 less line 20) (see instructions)	🛡 21.	
22a.	Credits from Forms NYC-114.5 and/or 114.6 (attach form) (see instructions) 22a. Energy cost savings credit (attach Form NYC-ECS) (see instructions) 22b.		
23.	Net tax after credits (line 21 less lines 22a and 22b)	• 23.	
24.	Payment of estimated Unincorp. Business Tax, including carryover credit from preceding year (see in.		
25.	If line 23 is larger than line 24, enter balance due (see instructions)		
26.	If line 23 is smaller than line 24, enter overpayment (see instructions)		
27.	Amount of line 26 to be: (a) Refunded		
	(b) Credited to 1997 Estimated Tax on Form NYC-5UBTI		
28a.	Interest (see instructions) 28a.		· · · · · · · · · · · · · · · · · · ·
	Additional charges (see instructions) 28b.		
28c.			
29.	Total of lines 28a, 28b and 28c	• 29.	
30.	TOTAL REMITTANCE DUE (line 25 plus line 29). Enter payment on line A above (see instru	ctions) ● 30.	
31.	NYC rent from Schedule C, part 1, or rent deducted on federal return. THIS LINE MUST BE CON	IPLETED ● 31.	

Form NYC-202 1996 Page 2 Name SSN / EIN -SCHEDULE B Computation of Total Income - IF ALLOCATING BY SEPARATE BOOKS AND RECORDS, ENTER THE ALLOCATED AMOUNTS 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) 2. If entering income from more than one federal Schedule C, C-EZ or F (Form 1040), check this box \Box and enter the number of Schedules C, C-EZ or F attached: ▶ L 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) Subtract (if loss, add) net income from rental or gain from sale or exchange of real property situated outside New York City, if included in line 3 or 4 above (attach schedule) Part 2 New York City modifications (see instructions for Schedule B, part 2) **ADDITIONS** 10c. Expenses related to exempt income 10c. 11. Other additions (attach schedule) (see instructions) 11. SUBTRACTIONS Sales and use tax refunds from vendors or NY State (included in part 1 and also included on Depreciation adjustment (attach Form NYC-399) 16. 17. 50% of dividends (see instructions) 19. Total subtractions (add lines 13 through 19) 20. NYC modifications (combine lines 12 and 20) 21. Total income (combine lines 8 and 21) 22. 25. Investment income - (complete lines a through g below) (see instructions)

Business Tax Credit Computation

 If the tax on page 1, line 19, is \$800 or less, your credit on line 20 is the entire amount of tax on line 19. (NO TAX WILL BE DUE.)

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

- 2. If the tax on page 1, line 19, is \$1,000 or over, no credit is allowed. Enter "NONE" on line 20.
- 3. If the tax on page 1, line 19, is over \$800 but less than \$1,000, your credit is computed by the following formula:

tax on pg. 1, line 19 x $\left(\frac{\$1,000 \text{ minus tax on line } 19}{\$200}\right) = \frac{}{\text{your credit}}$

				S	SN/EIN _				
	ALLOCATI	ON OF B	USINESS	_	-				
payers who carry on business both inside and outside ble year began before July 1, 1996, maintained a regu City, should complete Schedule C, Parts 1, 2 and 3 (b edule if allocating by separate books and records. On	ular place of business below). Attach separa a Schedule A, line 2, c	k City and, if the of business outside taxable year began Before tach separate Taxpayers who do not or taxable year began Before taxable the City, should			rry on business both inside and outside New York City or, if t e July 1, 1996, did not maintain a regular place of business omit Schedule C, Parts 1 and 2 (below), enter 100% on Part 3 n Schedule A, line 2.				
nod used to allocate and enter percentage from Part 3	3, line 5.								
CHEDULE C Complete this s	schedule if busi	ness is ca	rried on bo	th inside	and outs	ide New Yo	ork City		
List location of each place of business								utive office,	
Part 1 public warehouse, contractor, converte									
Complete Address	Rent	Nature of	Activities	Number o	of Employees	Wages, Sala	aries, etc.	Duties	
tal									
List location of each place of business	OUTSIDE New You	rk City, nature	of activities at	each loca	tion (manufa	rturing sales	office exec	cutive office	
public warehouse, contractor, converted								ative office,	
Complete Address	Rent	Nature of	Activities	Number of	of Employees	Wages, Sala	aries, etc.	Duties	
al									
Part 3 Formula Basis Allocation of Inco	me						<u> </u>		
DESCRIPTION OF ITEMS USED AS FACT		COLUMN A	- NEW YORK (ITY CO	LUMN B - EV	ERYWHERE		COLUMN C	
Average value of the real and tangible pers	sonal property								
of the business (see instructions)							PERCENTAGE IN NEW YORK CITY		
a. Business real property owned							- ,	(COLUMN A	
b. Business real property rented from other	• •							DIVIDED BY COLUMN B)	
c Ducinoca tanaible personal property	ed 1c.							JULUIVIN B)	
c. Business tangible personal property owner									
d. Total of lines 1a, 1b and 1c									
d. Total of lines 1a, 1b and 1c	•								
d. Total of lines 1a, 1b and 1c	e year 2. services								
d. Total of lines 1a, 1b and 1c	e year 2. services 3a.								
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4. Investment capital

Form NYC-202 1996	Page 4							
Name —	SSN/EIN —							
SCHEDULE E New York City	Net Operating Loss Carryforward Deduction							
COMPLETE A SEPARATE SCHEDULE FOR EACH LOSS YEAR.	ATTACH A DETAILED SCHEDULE FOR EACH APPLICABLE LINE.							
 Enter amount of line 1 previously absorbed by y Enter amount of line 1 previously absorbed by y Enter amount of line 1 previously absorbed by y Add lines 2, 3 and 4 plus any additional year(s) Subtract line 5 from line 1 Enter amount from page 1, Schedule A, line 10 Enter the lesser of line 6 or 7. This is your net of 	ncurred for loss year ended: par ended: sar ended:							
SCHEDULE F The following in	ormation must be entered for this return to be complete.							
Nature of business or profession:								
 Did you file a New York City Unincorporated Bu 1994 YES NO 1995 YES NO If "NO," state reason: 								
3. Enter home address:	ne address: Zip Code:							
	siness terminated during the current taxable year, state date terminated. (month and day) IIII ach a statement showing disposition of business property.) the Internal Revenue Service or the New York State Department of Taxation and Finance increased or decreased any taxable income so reported in any tax period, or are you currently being audited?							
(loss) reported in any tax period, or are you curl If "YES," by whom?								
·	ange in Taxable Income) been filed? YES 🔲 NO							
7. Did you calculate a depreciation deduction by th	e application of the federal Accelerated Cost Recovery System (ACRS)?							
3. Were you a participant in a "Safe Harbor Leasin	g" transaction during the period covered by this return?							
	CERTIFICATION							
Sign	ny accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. Title Date Preparer's Social Security Number							
HERE → Signature of taxpayer PREPARER'S Preparer'S signature USE → ONLY	Title Date Preparer's Social Security Number Check if self- employed ✓ Date Firm's Employer Identification Number							
▲ Firm's name (or yours, if self-employed)	▲ Address ▲ Zip Code							
Attach copy of federal Form 1040, Schedule C or Schedule C-EZ. If this is a final return, attach an entire copy of federal Form 1040.	To receive proper credit, you must enter your correct Social Security Number or Employer Identification Number on your tax return and remittance. Make remittance payable to the order of: NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars, drawn on a U.S. bank.							

MAILING \rightarrow **INSTRUCTIONS** **RETURNS WITH REMITTANCES**

NYC DEPARTMENT OF FINANCE BOX 3900 CHURCH STREET STATION NEW YORK, NY 10008

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE BOX 1117 WALL STREET STATION NEW YORK, NY 10005

ALL OTHER RETURNS

NYC DEPARTMENT OF FINANCE BOX 1130 WALL STREET STATION NEW YORK, NY 10005