



NYC 202

NEW YORK CITY DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX RETURN FOR INDIVIDUALS, ESTATES AND TRUSTS

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

2000

For CALENDAR YEAR 2000 or FISCAL YEAR beginning \_\_\_\_\_, 2000 and ending \_\_\_\_\_

Amended return [ ] Final return... [ ] - Check box if you have ceased operations. Attach copy of your entire federal Form 1040 and statement showing disposition of business property. [ ] - Check box if you are engaged in an exempt unincorporated business activity

Affix mailing label here

Form with fields for First name and initial, Last name, Business name, Business address, City and State, Zip Code, Business Telephone Number, Date business began

Form with fields for Social Security Number, Employer Identification Number, New York State Sales Tax ID Number, Business Code Number

SCHEDULE A Computation of Tax

BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with 3 columns: Line number, Description, and Amount. Includes rows for Business income, allocation percentages, investment income, and total remittance due.

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

Table with 8 rows for business income items (1-8) and corresponding empty input boxes for amounts.

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

**ADDITIONS**

Table with 12 rows for additions (9-12) and corresponding empty input boxes for amounts.

**SUBTRACTIONS**

Table with 28 rows for subtractions (13-28) and corresponding empty input boxes for amounts.



**Business Tax Credit Computation**

- 1. If the amount on page 1, line 19, is \$1,800 or less, your credit on line 20 is the entire amount of tax on line 19. (NO TAX WILL BE DUE.)
- 2. If the amount on page 1, line 19, is \$3,200 or over, no credit is allowed. Enter "NONE" on line 20.
- 3. If the amount on page 1, line 19, is over \$1,800 but less than \$3,200, your credit is computed by the following formula:
 amount on pg. 1, line 19 x (\$3,200 minus tax on line 19) / \$1,400 = your credit

Name \_\_\_\_\_

SSN / EIN \_\_\_\_\_

**ALLOCATION OF BUSINESS INCOME**

Taxpayers who carry on business both inside and outside New York City should complete Schedule C, Parts 1, 2 and 3 (below). Attach separate schedule if allocating by separate books and records. On Schedule A, line 2, check method used to allocate and enter percent-

age from Part 3, line 5 rounded to the nearest one hundredth of a percentage point. Taxpayers who do not carry on business both inside and outside New York City should omit Schedule C, Parts 1 and 2 (below), enter 100% on Part 3, line 5 and enter 100% on Schedule A, line 2.

**SCHEDULE C Complete this schedule if business is carried on both inside and outside New York City**

**Part 1** List location of each place of business **INSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	Number of Employees	Wages, Salaries, etc.	Duties
Total .....					

**Part 2** List location of each place of business **OUTSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	Number of Employees	Wages, Salaries, etc.	Duties
Total .....					

**Part 3 Formula Basis Allocation of Income**

DESCRIPTION OF ITEMS USED AS FACTORS	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE	COLUMN C
1. Average value of the real and tangible personal property of the business (see instructions)			PERCENTAGE IN NEW YORK CITY (COLUMN A DIVIDED BY COLUMN B)
a. Business real property owned ..... 1a.			
b. Business real property rented from others (x 8) 1b.			
c. Business tangible personal property owned ..... 1c.			
d. Total of lines 1a, 1b and 1c ..... 1d.			%
2. Wages, salaries and other personal service compensation paid to employees during the year 2.			%
3a. Gross sales of merchandise or charges for services during the year ..... 3a.			%
3b. Optional additional gross income factor for manufacturers (enter amount from line 3a, see instructions) ..... 3b.			%
4. Sum of percentages in column C ..... 4.			%
5. BUSINESS ALLOCATION PERCENTAGE (divide total percentage (line 4) by 3 or actual number of percentages used if more or less than 3) (round to the nearest one hundredth of a percentage point and enter here and transfer to page 1, Schedule A, line 2) ..... 5.			%
6. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN YOUR HOME? ..... ● <input type="checkbox"/> YES <input type="checkbox"/> NO			
7. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN YOUR HOME? ..... ● <input type="checkbox"/> YES <input type="checkbox"/> NO			

**SCHEDULE D Investment Capital and Allocation and Cash Election**

A DESCRIPTION OF INVESTMENT	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)
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)					%	
1. Totals (including items on rider) .....						
2. Investment allocation percentage (line 1G divided by line 1E, round to the nearest one hundredth of a percentage point) (To treat cash as investment capital, you must include it on this line.) .....						%
3. Cash - .....						
4. Investment capital .....						

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.

Table with 8 rows for entering allocated NYC net operating loss amount, previously absorbed amounts, and net operating loss deduction.

**SCHEDULE F The following information must be entered for this return to be complete.**

- 1. Nature of business or profession: \_\_\_\_\_
2. Did you file a New York City Unincorporated Business Tax Return for the following years: 1998 YES NO, 1999 YES NO
3. Enter home address: \_\_\_\_\_ Zip Code: \_\_\_\_\_
4. If business terminated during the current taxable year, state date terminated.
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance increased or decreased any taxable income (loss) reported in any tax period, or are you currently being audited?
6. Has Form NYC-115 (Report of Federal/State Change in Taxable Income) been filed?
7. Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS)?
8. Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return?

Table with 4 columns: Description, DATE, AMOUNT, TWELVE DIGIT TRANSACTION ID CODE. Rows include A-F and G (TOTAL).

CERTIFICATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. Signature of taxpayer, Title, Date, Preparer's signature, Date, Firm's name, Address, Zip Code, Preparer's Social Security Number or PTIN, Firm's Employer Identification Number.



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 INSTRUCTIONS

RETURNS WITH REMITTANCES NYC DEPARTMENT OF FINANCE P.O. BOX 5040 KINGSTON, NY 12402-5040

RETURNS CLAIMING REFUNDS NYC DEPARTMENT OF FINANCE P.O. BOX 5050 KINGSTON, NY 12402-5050

ALL OTHER RETURNS NYC DEPARTMENT OF FINANCE P.O. BOX 5060 KINGSTON, NY 12402-5060