

# Credit for City of New York Unincorporated Business Tax



Print or type	<b>Please enter your first name first. For a joint claim, use both name lines.</b>		
	Your first name and middle initial	Your last name <i>(for a joint claim, enter spouse's name on line below)</i>	
	Spouse's first name and middle initial	Spouse's last name	
	Mailing address <i>(number and street or rural route)</i>		Apartment number
	City, village or post office	State	ZIP code



# IT-219

Taxpayer identification number (SSN or EIN)

**Note:** Form IT-219 must be attached to your return, Form IT-201, Form IT-203, or Form IT-205.

## Part I – Partner *(see instructions)*

Name (as shown on Form NYC-204)	Partnership year end (as shown on Form NYC-204)	Employer identification number
<input type="text"/>	<input type="text"/>	<input type="text"/>

- Enter the amount from Form NYC-204, line 25 *(see instructions)* ..... 1.  .
- Enter the amount from Form NYC-204, line 22 *(see instructions)* ..... 2.  .
- Add lines 1 and 2 ..... 3.  .
- Enter your percentage of total distributive shares from Form NYC-204, Schedule C, column 4. Enter amount as a decimal and carry to four places (i.e., 17.5% = .1750) ..... 4.  .
- Multiply line 3 by line 4 *(if more than one business, see instructions)* ..... 5.  .

## Part II – Individual

- Resident individual** – enter the amount from Form NYC-202, line 23 *(see instructions)*  
**Part-year resident individual** – enter the amount from Worksheet A *(on back)* ..... 6.  .

## Part III – Beneficiary's share of unincorporated business taxes *(see instructions)*

- Beneficiary:** Enter your share of city of New York unincorporated business taxes imposed on the estate or trust *(see instructions)*  

Name of estate or trust	Employer identification number
<input type="text"/>	<input type="text"/>

..... 7.  .

## Part IV – Computation of credit

- Fiduciary:** Enter the amount from Worksheet C, line 5, column D *(from back page; see instructions)*  
**All others:** Add lines 5, 6, and 7. *(Partners, see instructions.)* ..... 8.  .
- Enter your taxable income from **Full-year city of New York resident individual:** Form IT-201, line 35  
**Part-year city of New York resident individual:** Form IT-360.1, line 47  
**Full-year city of New York resident estate or trust:** Form IT-205, line 5  
**Part-year city of New York resident trust:** Form IT-205-A, line 10, col. (b) .. 9.  .
- If line 9 above is:  
—\$42,000 or less, enter **.650** (65%)  
—more than \$42,000 but not more than \$142,000, complete Worksheet B *(on back)*  
—more than \$142,000, enter **.150** (15%) ..... 10.  .
- Multiply line 8 by line 10. **City of New York resident individuals:** Continue on line 12 below. **City of New York part-year resident individuals:** Stop; transfer line 11 amount to Form IT-360.1, line 54. **Estates and Trusts:** Stop; transfer line 11 amount to Form IT-205, line 22 ..... 11.  .
- Amount from Form IT-201, line 45 ..... 12.  .
- Amount from Form IT-201-ATT, line 35 ..... 13.  .
- Amount from Form IT-201-ATT, line 36 ..... 14.  .
- Add lines 12, 13, and 14 ..... 15.  .
- Enter the **smaller** amount from line 11 or 15 here and transfer the amount to Form IT-201-ATT, line 53 ... 16.  .

**Worksheet A**

1. Enter the amount from Form NYC-202, line 23 ..... 1. \_\_\_\_\_
2. **Individuals:** Enter the amount from Form IT-360.1, Part I, line 6, column B (*see instructions*) ..... 2. \_\_\_\_\_  
**Trusts:** Enter the amount from Form IT-205-A, Schedule 4, line 16, column C
3. **Individuals:** Enter the amount from Form IT-360.1, line 6, column A (*see instructions*) ..... 3. \_\_\_\_\_  
**Trusts:** Enter the amount from Form IT-205-A, Schedule 4, line 16, column A.....
4. Divide line 2 by line 3 and carry the result to four decimal places ..... 4. \_\_\_\_\_
5. Multiply line 1 by line 4. This is the part-year resident tax imposed on the unincorporated business. **Estates and trusts:** Include this amount in Worksheet C, line 6, column D total. **All others:** Transfer this amount to line 6 on the front page 5. \_\_\_\_\_

**Worksheet B**

1. Base percentage 65% ..... 1. \_\_\_\_\_ .650
2. Enter your taxable income from front page, line 9 ..... 2. \_\_\_\_\_
3. Base amount ..... 3. \$42,000
4. Subtract line 3 from line 2 ..... 4. \_\_\_\_\_
5. Divide line 4 by 200 and round to next highest whole number (*e.g., 464.2 = 465*) ..... 5. \_\_\_\_\_
6. Multiply line 5 by .001 ..... 6. \_\_\_\_\_
7. Subtract line 6 from line 1. Transfer this decimal to the front page, line 10 ..... 7. \_\_\_\_\_

**Worksheet C (for estates and trusts only)**

**Fiduciary's and Beneficiary's share of city of New York unincorporated business tax**

A		B		C		D		
Name and address of beneficiary		Beneficiary's identifying number		Allocation percentage		Beneficiary's eligible unincorporated business taxes		
1								
2								
3								
4								
5		Fiduciary						
				6		Totals		
						100%		

