New York State Department of Taxation and Finance

Credit for City of New York Unincorporated Business Tax

2000 **IT-219**

Please enter your first name first. For a joint claim, use both name lines.	
Your first name and middle initial	**Your** last name *(for a joint claim, enter spouse's name on line below)*
Spouse's first name and middle initial	Spouse's last name

Taxpayer identification number (SSN or EIN)

▼

Print or type

Mailing address *(number and street or rural route)*	Apartment number
City, village or post office	State	ZIP code

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** ▶

1 Enter the amount from Form NYC-204, line 25 *(see instructions)* .... **1.** ____.____

2 Enter the amount from Form NYC-204, line 22 *(see instructions)* .... **2.** ____.____

3 Add lines 1 and 2 .... **3.** ____.____

4 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.** ____.____

5 Multiply line 3 by line 4 *(if more than one business, see instructions)* .... ▶ **5.** ____.____

Part II – Individual

6 **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)*

7 **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	▶ **7.** ____.____

Part IV – Computation of credit

8 **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.** ____.____

9 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.** ____.____

10 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.** .____

11 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.** ____.____

City of New York full-year resident individuals

12 Amount from Form IT-201, line 45 .... **12.** ____.____

13 Amount from Form IT-201-ATT, line 36 .... **13.** ____.____

14 Amount from Form IT-201-ATT, line 37 .... **14.** ____.____

15 Add lines 12, 13, and 14 .... **15.** ____.____

16 Enter the **smaller** amount from line 11 or 15 here and transfer the amount to Form IT-201-ATT, line 56 .. **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)*
    Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column A .... **3.** _____

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