



Credit for New York City Unincorporated Business Tax

IT-219

Attach Form IT-219 to your return, Form IT-201, Form IT-203, or Form IT-205.

Name(s) as shown on return

▼ Taxpayer identification number (SSN or EIN)

Part 1 — Partner (see instructions)

| | | |
|--|--|---|
| Name of partnership (as shown on Form NYC-204) ▶ <input type="text"/> | Partnership year end (from Form NYC-204) <input type="text"/> | Partnership EIN ▶ <input type="text"/> |
|--|--|---|

| | | | |
|---|-------------------------|---|----------------------|
| 1 Enter the amount from Form NYC-204, line 25 (see instr.) ... | 1. <input type="text"/> | . | <input type="text"/> |
| 2 Enter the amount from Form NYC-204, line 22 (see instr.) ... | 2. <input type="text"/> | . | <input type="text"/> |
| 3 Add lines 1 and 2 | 3. <input type="text"/> | . | <input type="text"/> |
| 4 Enter your percentage of total distributive shares from Form NYC-204, Schedule C, column 4. Enter amount as a decimal and round to the fourth decimal place (for example, 17.5% = .1750) ... | 4. <input type="text"/> | . | <input type="text"/> |
| 5 Multiply line 3 by line 4 (if more than one business, see instructions) | 5. <input type="text"/> | . | <input type="text"/> |

Part 2 — Individual

6 **Resident individual** — Enter the amount from Form NYC-202, line 23, or Form NYC-202S, line 8 (see instr.)
Part-year resident individual — Enter the amount from Worksheet A, line 5 (on back) 6. .

Part 3 — Beneficiary's share of unincorporated business taxes (see instructions)

7 **Beneficiary** — Enter your share of New York City unincorporated business taxes imposed on the estate or trust (see instructions)

| | | |
|--|---|--|
| ▶ Name of estate or trust <input type="text"/> | ▼ Employer identification number <input type="text"/> | 7. <input type="text"/> . <input type="text"/> |
|--|---|--|

Part 4 — Computation of credit

8 **Fiduciaries** — Enter the amount from Schedule A, *Fiduciary* line, column D (on back; see instr.)
All others — Add lines 5, 6, and 7 (partners, see instructions) 8. .

9 Enter your taxable income from:
Full-year NYC resident individuals — Form IT-201, line 37
Part-year NYC resident individuals — Form IT-360.1, line 47
Full-year NYC resident estates or trusts — Form IT-205, line 5
Part-year NYC resident trusts — Form IT-205-A, line 10, col. (b) 9. .

10 If line 9 above is:
 — \$42,000 or less, enter **1.000** (100%)
 — more than \$42,000, but less than \$142,000, complete Worksheet B (on back)
 — \$142,000 or more, enter **.230** (23%) 10. .

11 Multiply line 8 by line 10. **New York City resident individuals** — Continue on line 12 below.
NYC part-year resident individuals — **Stop**; enter line 11 amount on Form IT-360.1, line 54.
Estates and trusts — **Stop**; enter line 11 amount on Form IT-205, line 22 11. .

New York City full-year resident individuals

| | | | |
|---|--------------------------|---|----------------------|
| 12 Amount from Form IT-201, line 49 | 12. <input type="text"/> | . | <input type="text"/> |
| 13 Amount from Form IT-201-ATT, line 32 | 13. <input type="text"/> | . | <input type="text"/> |
| 14 Amount from Form IT-201-ATT, line 33 | 14. <input type="text"/> | . | <input type="text"/> |
| 15 Add lines 12, 13, and 14 | 15. <input type="text"/> | . | <input type="text"/> |
| 16 Enter the lesser of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 8 | 16. <input type="text"/> | . | <input type="text"/> |



Worksheet A

- 1 Enter the amount from Form NYC-202, line 23, or Form NYC-202S, line 8 1. _____
- 2 **Individuals** — Enter the amount from Form IT-360.1, line 6, column B
Trusts — Enter the amount from Form IT-205-A, Schedule 4, line 16, column C
 (see instructions) 2. _____
- 3 **Individuals** — Enter the amount from Form IT-360.1, line 6, column A
Trusts — Enter the amount from Form IT-205-A, Schedule 4, line 16, column A
 (see instructions) 3. _____
- 4 Divide line 2 by line 3 and round the result to the fourth decimal place 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 (below) in Schedule A, *Totals* line, column D.
All others — Transfer this amount to line 6 on the front page 5. _____

Worksheet B

- 1 Base percentage 100%..... 1. 1.000
- 2 Enter your taxable income from the front page, line 9 2. _____
- 3 Base amount 3. \$42,000
- 4 Subtract line 3 from line 2 4. _____
- 5 Divide line 4 by \$100,000 and round to the third decimal place 5. _____
- 6 Multiply line 5 by .770 6. _____
- 7 Subtract line 6 from line 1. Transfer this decimal amount to the front page, line 10 7. _____

Schedule A (for estates and trusts only)

Fiduciary's and beneficiary's share of New York City unincorporated business tax

| A Name and address of beneficiary | B Beneficiary's identifying number | C Allocation percentage | D Beneficiary's eligible unincorporated business taxes |
|---|--|----------------------------|---|
| Totals | | 100% | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Fiduciary | | | |

