



# Credit for New York City Unincorporated Business Tax

Submit Form IT-219 with your return, Form IT-201, Form IT-203, or Form IT-205.

Name(s) as shown on return	Taxpayer identification number (SSN or EIN)
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### Part 1 – Partner (see instructions)

Name of partnership (as shown on Form NYC-204)	Partnership year end (from Form NYC-204)	Partnership EIN
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1 Enter the amount from Form NYC-204, line 25 (see instr.) ...	1	.00
2 Enter the amount from Form NYC-204, line 22 (see instr.) ...	2	.00
3 Add lines 1 and 2 .....	3	.00
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	
5 Multiply line 3 by line 4 (if more than one business, see instructions) .....	5	.00

### 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	.00
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### 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	Employer identification number	7	.00
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### 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	.00
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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	.00
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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	.
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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	.00
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**New York City full-year resident individuals**

12 Amount from Form IT-201, line 49 .....	12	.00
13 Amount from Form IT-201-ATT, line 32 .....	13	.00
14 Amount from Form IT-201-ATT, line 33 .....	14	.00
15 Add lines 12, 13, and 14 .....	15	.00
16 Enter the <b>lesser</b> of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 8 .....	16	.00



**Worksheet A**

1	Enter the amount from Form NYC-202, line 23, or Form NYC-202S, line 8 .....	1	_____	.00
2	<b>Individuals:</b> Enter the amount from Form IT-360.1, line 6, column B <b>Trusts:</b> Enter the amount from Form IT-205-A, Schedule 4, line 16, column C (see instructions) .....	2	_____	.00
3	<b>Individuals:</b> Enter the amount from Form IT-360.1, line 6, column A <b>Trusts:</b> Enter the amount from Form IT-205-A, Schedule 4, line 16, column A (see instructions) .....	3	_____	.00
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. <b>Estates and trusts:</b> Include this amount (below) in Schedule A, <i>Totals</i> line, column D. <b>All others:</b> Transfer this amount to line 6 on the front page .....	5	_____	.00

**Worksheet B**

1	Base percentage 100% .....	1	_____	1.000
2	Enter your taxable income from the front page, line 9 .....	2	_____	.00
3	Base amount .....	3	_____	\$42,000.00
4	Subtract line 3 from line 2 .....	4	_____	.00
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
<b>Totals</b>		<b>100%</b>	.00
			.00
			.00
			.00
			.00
<b>Fiduciary</b>			.00

