Department of Taxation and Finance

Credit for New York City Unincorporated Business Tax

Administrative Code of the City of New York, Section 11-1706(c)

IT-219

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)*

Part 1 – Partner *(see instructions)*

Name of partnership *(as shown on Form NYC-204)*	Partnership year end *(from Form NYC-204)*	Partnership EIN

1 Enter the amount from Form NYC-204, line 23 .... **1** _____.00
2 Enter the amount from Form NYC-204, line 20 .... **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 I.
  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 or are a part-year resident, see instructions)* .... **5** _____.00

Part 2 – Individual

6 **Resident individual:** Enter the amount from Form NYC-202, line 21, or Form NYC-202S, line 8
  Part-year resident individual: Enter the amount from Worksheet A, line 5 *(on back; see instructions)* .... **6** _____.00

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 (EIN)	
		7 _____.00

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
9 Enter your taxable income from:
  Full-year NYC resident individuals – Form IT-201, line 47
  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
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** _____.00

New York City full-year resident individuals

12 NYC resident tax less NYC household credit *(see instructions)* .... **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 **lesser** of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 8 .... **16** _____.00

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Worksheet A

1 Enter the amount from Form NYC-202, line 21, Form NYC-202EIN, line 21, or Form NYC-202S, line 8 .... **1** _____ **.**00

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** _____ **.**00

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** _____ **.**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.

  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** _____ **.**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
Totals		100%	.00
			.00
			.00
			.00
Fiduciary			.00