



For CALENDAR YEAR 2020 or FISCAL YEAR beginning \_\_\_\_\_ 2020 and ending \_\_\_\_\_

|   |   |  |
|---|---|--|
| Name <input type="checkbox"/> Name Change                                     |   | Employer Identification Number:<br>[ ] - [ ]       |
| In care of  |   |  |
| Address (number and street) <input type="checkbox"/> Address Change           |   | Business Code Number as per federal return:<br>[ ] |
| City and State  | Zip Code Country (if not US)  |  |
| Business telephone number   | Taxpayer's email address:   |  |
| State or country of organization  | Date organized  |  |
| Date business began in NYC  | Final Return <input type="checkbox"/> Check this box if you have ceased operations in NYC | If final return, date business ended in NYC        |
| 2-character special condition code, if applicable (See instructions): [ ] [ ] |   |  |

**CHECK ALL THAT APPLY**

Special short period return     52/53-week taxable year     Pro-forma federal return attached     Claim any 9/11/01-related federal tax benefits

Amended return    If the purpose of the amended return is to report a federal or state change, check the appropriate box:     IRS change     NYS change    Date of Final Determination [ ] - [ ] - [ ]

Have you attached any of the following forms to this return? If yes, check all that apply.     Form NYC-2.1     Form NYC-2.2     Form NYC-2.3     Form NYC-2.4     Form NYC-2.5

**SCHEDULE A - Computation of Balance Due or Overpayment**

| A. Payment | Amount being paid electronically with this return  | A.   | Payment Amount |
|------------|--|------|----------------|
| 1.         | Tax on business income base (from Schedule B, line 38)   | 1.   |                |
| 2.         | Tax on capital base (from Schedule C, Part 3, line 5) Maximum Tax is \$10,000,000  | 2.   |                |
| 3.         | Minimum tax - (see instructions) - NYC Gross Receipts: [ ]   | 3.   |                |
| 4.         | Tax (enter the amount from line 1, 2 or 3, whichever is largest)   | 4.   |                |
| 5.         | UBT Paid Credit (attach Form NYC-9.7C)   | 5.   |                |
| 6.         | Tax after UBT Paid Credit (subtract line 5 from line 4)  | 6.   |                |
| 7.         | REAP Credit (attach Form NYC-9.5)  | 7.   |                |
| 8.         | Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)  | 8.   |                |
| 9.         | LMREAP Credit (see instructions and attach Form NYC-9.8)   | 9.   |                |
| 10.        | Intentionally left blank   | 10.  |                |
| 11.        | Beer Production Credit (attach Form NYC-9.12)  | 11.  |                |
| 12.        | Net Tax after credits (subtract lines 7, 8, 9 and 11 from line 6)  | 12.  |                |
| 13.        | Total prepayments (from Composition of Prepayments Schedule, page 2, line G)   | 13.  |                |
| 14.        | Balance due (subtract line 13 from line 12)  | 14.  |                |
| 15.        | Overpayment (subtract line 12 from line 13)  | 15.  |                |
| 16a.       | Interest (see instructions)  | 16a. |                |
| 16b.       | Additional charges (see instructions)  | 16b. |                |
| 16c.       | Penalty for underpayment of estimated tax (attach Form NYC-222)  | 16c. |                |
| 17.        | Total of lines 16a, 16b and 16c  | 17.  |                |
| 18.        | Net overpayment (line 15 less line 17)   | 18.  |                |
| 19.        | Amount of line 18 to be: a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 19c OR <input type="checkbox"/> Paper check   | 19a. |                |
|            | b. Credited to 2021 estimated tax  | 19b. |                |
| 19c.       | Routing Number: [ ] Account Number: [ ] Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings   |      |                |
| 20.        | <b>TOTAL REMITTANCE DUE.</b> (see instructions)  | 20.  |                |
| 21.        | NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1  | 21.  |                |
| 22.        | Federal Return Filed: <input type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None |      |                |
| 23.        | Gross receipts or sales from federal return  | 23.  |                |
| 24.        | Total assets from federal return   | 24.  |                |

**COMPOSITION OF PREPAYMENTS SCHEDULE**

| PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 13  | DATE | AMOUNT |
|---|------|--------|
| A. Mandatory First Installment paid for tax year 2020<br>(Do not include your mandatory first installment paid for tax year 2021) ..... |      |        |
| B. Payment with Declaration, Form NYC-400 .....   |      |        |
| C. Payment with Notice of Estimated Tax Due .....   |      |        |
| D. Payment with Notice of Estimated Tax Due .....   |      |        |
| E. Payment with extension, Form NYC-EXT .....   |      |        |
| F. Overpayment from preceding year credited to this year .....  |      |        |
| <b>G. TOTAL of A through F (enter on Schedule A, line 13) .....</b>   |      |        |

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.  
 I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions) .....YES

|                  |  |                      |                         |   |
|------------------|--|----------------------|-------------------------|---|
| <b>SIGN HERE</b> | Signature of officer                       | Title                | Date                    | Firm's email address                            |
|                  | <b>PREPARER'S USE ONLY</b>                 | Preparer's signature | Preparer's printed name | Check if self-employed <input type="checkbox"/> |
|                  |  |                      |                         | Preparer's Social Security Number or PTIN       |
|                  |  |                      |                         | Firm's Employer Identification Number           |
|                  | ▲ Firm's name (or yours, if self-employed) | ▲ Address            |                         | ▲ Zip Code                                      |

**MAILING INSTRUCTIONS**

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2020 return is on or before April 15, 2021. For fiscal years beginning in 2020, file on or before the 15th day of the 4th month following the close of the fiscal year.

**ALL RETURNS EXCEPT REFUND RETURNS**  
 NYC DEPARTMENT OF FINANCE  
 BUSINESS CORPORATION TAX  
 P.O. BOX 5564  
 BINGHAMTON, NY 13902-5564

**REMITTANCES PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES OR**  
**Mail Payment and Form NYC-200V ONLY to:**  
 NYC DEPARTMENT OF FINANCE  
 P.O. BOX 3933  
 NEW YORK, NY 10008-3933

**RETURNS CLAIMING REFUNDS**  
 NYC DEPARTMENT OF FINANCE  
 BUSINESS CORPORATION TAX  
 P.O. BOX 5563  
 BINGHAMTON, NY 13902-5563



**SCHEDULE B - Computation of Tax on Business Income Base**

|      |  |      |  |   |
|------|--|------|--|---|
| 1.   | Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions).  | 1.   |  |   |
| 2.   | Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1 by alien corporations   | 2.   |  |   |
| 3.   | Any other income not included on line 1 which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations | 3.   |  |   |
| 4.   | Dividends not included on line 1 by non-alien corporations   | 4.   |  |   |
| 5.   | Interest on federal, state, municipal and other obligations not included on line 1 by non-alien corporations   | 5.   |  |   |
| 6.   | Income taxes paid to the US or its possessions deducted on federal return  | 6.   |  |   |
| 7.   | NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see inst; attach rider)  | 7.   |  |   |
| 8.   | NYC Corporate Taxes deducted on federal return (see instructions)  | 8.   |  |   |
| 9.   | Adjustments relating to employment opportunity relocation cost credit and IBZ credit   | 9.   |  |   |
| 10.  | Adjustments relating to real estate tax escalation credit  | 10.  |  |   |
| 11.  | ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)   | 11.  |  |   |
| 12.  | Payment for use of intangibles   | 12.  |  |   |
| 13.  | IRC section 163(j)(10) adjustment (see instructions)   | 13.  |  |   |
| 14.  | Other additions (see instructions; attach rider)   | 14.  |  |   |
| 15.  | Total of lines 1 through 14  | 15.  |  |   |
| 16.  | Gain on sale of certain property acquired prior to 1/1/66 (see instructions)   | 16.  |  |   |
| 17.  | NYC and NYS tax refunds included in line 15 (see instructions)   | 17.  |  |   |
| 18.  | Wages and salaries subject to IRC §280C deduction disallowance (see instructions)  | 18.  |  |   |
| 19.  | Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)  | 19.  |  |   |
| 20.  | Other subtractions (see instructions) (attach rider)   | 20.  |  |   |
| 21.  | Total subtractions (add lines 16 through 20)   | 21.  |  |   |
| 22.  | Net modifications to federal taxable income (subtract line 21 from line 15)  | 22.  |  |   |
| 23.  | Subtraction modification for qualified banks and other qualified lenders (from Form NYC-2.2, Schedule A, line 1; see instructions)   | 23.  |  |   |
| 24.  | Entire net income (ENI) (subtract line 23 from line 22)  | 24.  |  |   |
| 25.  | Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1)   | 25.  |  |   |
| 26.  | Entire net income less investment and other exempt income  | 26.  |  |   |
| 27.  | Excess interest deductions attributable to investment income, investment capital and other exempt income (from Form NYC-2.1, Schedule D, line 2)   | 27.  |  |   |
| 28.  | Business income (add lines 26 and 27)  | 28.  |  |   |
| 29.  | Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, Part 2, line 6; if zero or less, enter 0; see instructions)   | 29.  |  |   |
| 30.  | Business income after addback (add lines 28 and 29)  | 30.  |  |   |
| 31.  | Intentionally Omitted  | 31.  |  |   |
| 32a. | Allocated business income after addback (Multiply Line 30 by the business allocation percentage from Schedule F, Part 3)   | 32a. |  |   |
| 32b. | If the amount on line 32a is not correct, enter correct amount here and explain in rider (see instructions)  | 32b. |  |   |
| 33.  | Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule C, line 4)  | 33.  |  |   |
| 34.  | Allocated business income less prior net operating loss conversion subtraction (see instructions)  | 34.  |  |   |
| 35.  | Net operating loss deduction (from Form NYC-2.4, Schedule A, line 6)   | 35.  |  |   |
| 36.  | Business income base (subtract line 35 from line 34)   | 36.  |  |   |
| 37.  | Tax rate (see instructions)  | 37.  |  | % |
| 38.  | Tax on business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1)   | 38.  |  |   |

Note: If you make an entry on line 23, 25, 27, 29, 33 or 35, you must complete and file the appropriate attachment form.



**SCHEDULE C - Computation of Tax on Capital Base**

**Part 1 - Computation of Total Business Capital**

Basis used to determine average value in column C. **Check one.** (Attach detailed schedule.)

- Annually       - Semi-annually       - Quarterly
- Monthly       - Weekly       - Daily

|  | COLUMN A<br>Beginning of Year | COLUMN B<br>End of Year | COLUMN C<br>Average Value |
|--|-------------------------------|-------------------------|---------------------------|
| 1. Total assets from federal return .....1.  |                               |                         |                           |
| 2. Real property and marketable securities included in line 1 .....2.  |                               |                         |                           |
| 3. Subtract line 2 from line 1 .....3.   |                               |                         |                           |
| 4. Real property and marketable securities at fair market value .....4.  |                               |                         |                           |
| 5. Adjusted total assets (add lines 3 and 4) .....5.   |                               |                         |                           |
| 6. Total liabilities (see instructions) .....6.  |                               |                         |                           |
| 7. Total capital (subtract line 6, column C, from line 5, column C) ..... 7.   |                               |                         |                           |
| 8. Investment capital (from Schedule D, line 4; if zero or less, enter 0) ..... 8.   |                               |                         |                           |
| 9. Business capital (subtract line 8 from line 7)..... 9.  |                               |                         |                           |
| 10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0) 10. |                               |                         |                           |
| 11. Total business capital (add lines 9 and 10) (see instructions) ..... 11.   |                               |                         |                           |

**Part 2 - Computation of Liabilities Attributable to Investment Capital and Within Business Capital**

|   | COLUMN A | COLUMN B |
|---|----------|----------|
| 1. Total liabilities (Schedule C, Part 1, line 6) (see instructions) .....1.  |          |          |
| 2. Liabilities directly attributable to investment capital (see instructions) .....2.   |          |          |
| 3. Liabilities directly attributable to business capital .....3.  |          |          |
| 4. Total liabilities directly attributable (add lines 2 and 3) .....4.  |          |          |
| 5. Total liabilities indirectly attributable (subtract line 4 from line 1) .....5.  |          |          |
| 6. Average FMV of investment capital before subtraction of liabilities attributable<br>(Form NYC-2.1, Schedule E, Part 4, Column F, line 4) (see instructions) .....6.  |          |          |
| 7. Average FMV of adjusted total assets (Schedule C, Part 1, line 5) (see instructions)..... 7.   |          |          |
| 8. Investment capital factor (divide line 6 by line 7) ..... 8.   |          | %        |
| 9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8) ..... 9.   |          |          |
| 10. Average FMV of business capital before subtraction of liabilities attributable<br>(subtract line 6 from line 7)..... 10.  |          |          |
| 11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5) ..... 11.   |          |          |
| 12. Liabilities directly and indirectly attributable to business capital (add lines 3<br>and 11; if this line 12 exceeds line 10, STOP and do not go further) (see instructions)..... 12.   |          |          |
| 13. Liabilities directly attributable to Insurance and Utility Capital .....13.   |          |          |
| 14. Liabilities directly attributable to General Business Capital .....14.  |          |          |
| 15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable .....15.  |          |          |
| 16. Insurance and Utility Capital factor (divide line 15 by line 10) .....16.   |          | %        |
| 17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11) .....17.   |          |          |
| 18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17) .....18.  |          |          |
| 19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value<br>from line 22, if this line 19 has a positive value without such addition) (see instructions)...19.   |          |          |
| 20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation<br>percentage from Schedule F, Part 3) .....20.  |          |          |
| 21. Liabilities attributable to General Business Capital (subtract line 2, line 9,<br>line 13 and line 17 from line 1) .....21.   |          |          |
| 22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any<br>amount on Schedule C, Part 1, line 10 and add any negative value from line 19,<br>if this line 22 has a positive value without such addition) (see instructions) .....22. |          |          |



**SCHEDULE C - (Continued)**

**Part 3 - Computation of tax on capital base**

|   |     |  |  |
|---|-----|--|--|
| 1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage from Schedule F, Part 3).....  | 1a. |  |  |
| 1b. At tax rate 0.15% (multiply line 1a by 0.15%).....  | 1b. |  |  |
| 2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (see instructions).....  | 2a. |  |  |
| 2b. At tax rate 0.075%. Check the appropriate box: <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. (multiply line 2a by 0.075%).....  | 2b. |  |  |
| 3a. Cooperative housing corporations (see instructions).....  | 3a. |  |  |
| 3b. At tax rate 0.04% Enter Boro <input type="text"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>(multiply line 3a by 0.04%)..... | 3b. |  |  |
| 4. Sum of taxes on capital (Enter the sum of lines 1b, 2b and 3b here) .....  | 4.  |  |  |
| 5. Tax on capital base (Subtract \$10,000 from line 4; if zero or less, enter 0 here and on Schedule A, line 2) .....   | 5.  |  |  |

**SCHEDULE D - Computation of Investment Capital for the Current Year (see instructions)**

|   | A                                     | B   |    | C                                       |
|---|---------------------------------------|---|----|---|
|   | Average fair market value as reported | Liabilities attributable to column A amount |    | Net average value (column A - column B) |
| 1. Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1).....               |                                       |   | 1. |   |
| 2. Total of stocks <b>actually</b> held for more than one year (from Form NYC-2.1, Schedule E, line 2).....   |                                       |   | 2. |   |
| 3. Total of stocks <b>presumed</b> held for more than one year (from Form NYC-2.1, Schedule E, line 3).....   |                                       |   | 3. |   |
| 4. Total investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, Part 1, line 8; if zero or less, enter 0)..... |                                       |   | 4. |   |

**Addback to business capital of stock presumed and claimed as investment capital in previous year**

|  | A                                     | B   |    | C                                       |
|--|---------------------------------------|---|----|---|
|  | Average fair market value as reported | Liabilities attributable to column A amount |    | Net average value (column A - column B) |
| 5. Total of stocks previously presumed held for more than one year, but did <b>not</b> meet the holding period (from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, Part 1, line 10) ..5. |                                       |   | 5. |   |



**SCHEDULE E - Location of Places of Business Inside and Outside New York City**

All taxpayers must complete Schedule E, Parts 1 and 2.

**Part 1 - List location for each place of business INSIDE New York City (see instructions; attach rider if necessary)**

| Complete Address   | Rent | Nature of Activities | No. of Employees | Wages, Salaries, Etc. | Duties |
|--------------------|------|----------------------|------------------|-----------------------|--------|
| NUMBER AND STREET  |      |                      |                  |                       |        |
| CITY STATE ZIP     |      |                      |                  |                       |        |
| NUMBER AND STREET  |      |                      |                  |                       |        |
| CITY STATE ZIP     |      |                      |                  |                       |        |
| NUMBER AND STREET  |      |                      |                  |                       |        |
| CITY STATE ZIP     |      |                      |                  |                       |        |
| <b>Total</b> ..... |      |                      |                  |                       |        |

**Part 2 - List location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)**

| Complete Address   | Rent | Nature of Activities | No. of Employees | Wages, Salaries, Etc. | Duties |
|--------------------|------|----------------------|------------------|-----------------------|--------|
| NUMBER AND STREET  |      |                      |                  |                       |        |
| CITY STATE ZIP     |      |                      |                  |                       |        |
| NUMBER AND STREET  |      |                      |                  |                       |        |
| CITY STATE ZIP     |      |                      |                  |                       |        |
| NUMBER AND STREET  |      |                      |                  |                       |        |
| CITY STATE ZIP     |      |                      |                  |                       |        |
| <b>Total</b> ..... |      |                      |                  |                       |        |

**Complete ONLY Schedule F, Part 1 or Schedule F, Part 2**

**Taxpayers must report their Business Allocation Percentage in Schedule F, Part 3 for this return to be accepted**

Were your NYC receipts greater than \$50,000,000? .....  YES  NO

If YES, fill out Schedule F, Part 1.

If NO, you may elect to use the three factor allocation method if you made this election in the prior taxable year or if this is your first Business Corporation Tax return after 1/1/18. To make the election, check the box on this line and fill out Schedule F, Part 2. If you made the election in the prior taxable year, failure to check the box will be deemed a revocation of the election (see instructions). Otherwise fill out Schedule F, Part 1. ....

**SCHEDULE F, Part 1 - Computation of Single Receipts Factor Business Allocation Percentage (see instructions)**

Taxpayers who do not allocate business income and business capital outside New York City must enter 100% on Schedule F, Part 3.

Taxpayers who allocate business income both inside and outside New York City must complete Schedule F, Part 1.

|   | COLUMN A - NEW YORK CITY | COLUMN B - EVERYWHERE |
|---|--------------------------|-----------------------|
| 1. Receipts (from Form NYC-2.5, line 54.) Continue to Part 3 ..... 1. |                          |                       |



**SCHEDULE F, Part 2 - Computation of three Factor Business Allocation Percentage (see instructions)**

Taxpayers with NYC receipts of \$50,000,000 or less who allocate business income and business capital and have made the election by checking the box above Schedule F, Part 1, may use the three factor Business Allocation Percentage computation by completing Schedule F, Part 2.

|                                |   | COLUMN A - NEW YORK CITY | COLUMN B - EVERYWHERE |
|--------------------------------|---|--------------------------|-----------------------|
| 1a.                            | Real estate owned .....   | 1a.                      |                       |
| 1b.                            | Real estate rented - multiply by 8 (see instr.) (attach rider) .....  | 1b.                      |                       |
| 1c.                            | Inventories owned.....  | 1c.                      |                       |
| 1d.                            | Tangible personal property owned (see instructions) .....   | 1d.                      |                       |
| 1e.                            | Tangible personal property rented - multiply by 8 (see instr., attach rider) ...                                | 1e.                      |                       |
| 1f.                            | Total .....   | 1f.                      |                       |
| 1g.                            | Percentage in New York City (divide line 1f, column A by line 1f, column B) .....                               | 1g.                      | %                     |
| 1h.                            | Multiply line 1g by 3.5 .....   | 1h.                      |                       |
| 2a.                            | Receipts (from Form NYC-2.5, line 54) .....   | 2a.                      |                       |
| 2b.                            | Percentage in New York City (divide line 2a, column A by line 2a, column B).....                                | 2b.                      | %                     |
| 2c.                            | Multiply line 2b by 93 .....  | 2c.                      |                       |
| 3a.                            | Wages, salaries and other compensation of employees, except general executive officers (see instructions) ..... | 3a.                      |                       |
| 3b.                            | Percentage in New York City (divide line 3a, column A by line 3a, column B).....                                | 3b.                      | %                     |
| 3c.                            | Multiply line 3b by 3.5.....  | 3c.                      |                       |
| <b>Sum of Weighted Factors</b> |   |                          |                       |
| 4.                             | Add lines 1h, 2c and 3c. Continue to Part 3 .....   | 4.                       |                       |

**SCHEDULE F, Part 3 - Enter your business allocation percentage either from Part 1 or Part 2. Enter as a percentage and round to ten-thousandth of a percentage point. (See instructions)**

|   |   |
|---|---|
| <ul style="list-style-type: none"> <li>● If you are not allocating, enter 100%.</li> <li>● If you are using Part 1, divide Part 1, column A by column B.</li> <li>● If you are using Part 2, divide Part 2, line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total of the weights of the factors present.....</li> </ul> | % |
|---|---|



**SCHEDULE G - Additional Required Information**

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) \_\_\_\_\_
2. Enter your Secondary Business Code (see instructions) \_\_\_\_\_
3. Trade name of reporting corporation, if different from name entered on page 1 \_\_\_\_\_
4. Is this corporation included in a consolidated federal return? .....  YES  NO  
 If "YES", give parent's name: \_\_\_\_\_ EIN: \_\_\_\_\_
5. Is this corporation a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? .....  YES  NO  
 If "YES", give common parent corporation's name \_\_\_\_\_ EIN: \_\_\_\_\_
6. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, or are you currently under audit? .....  YES  NO  
 If "YES",  
 by whom?  Internal Revenue Service State period(s): Beg.: \_\_\_\_\_ End.: \_\_\_\_\_  
MMDDYY MMDDYY  
 New York State Department of Taxation and Finance State period(s): Beg.: \_\_\_\_\_ End.: \_\_\_\_\_  
MMDDYY MMDDYY
7. If "YES" to question 6:  
 7a. For years prior to 1/1/15, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? .....  YES  NO  
 7b. For years beginning on or after 1/1/15, has an amended return(s) been filed? .....  YES  NO
8. Did this corporation make any payments treated as interest in the computation of business income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder, Total indebtedness to shareholder and Total interest paid .....  YES  NO
9. Was this corporation a member of a partnership or joint venture during the tax year? .....  YES  NO  
 If "YES", attach schedule listing name(s) and Employer Identification Number(s).
10. At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? .....  YES  NO
- 11a. If "YES" to question 10, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- 11b. Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? .....  YES  NO
- 11c. Was there a partial or complete liquidation of the corporation? .....  YES  NO
- 11d. Was 50% or more of the corporation's ownership transferred during the tax year, over a three-year period or according to a plan? ....  YES  NO
12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? .....  YES  NO
13. If "NO" to question 12, explain: \_\_\_\_\_
14. Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? .....  YES  NO
15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? .....  YES  NO  
 Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: \_\_\_\_\_
16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? ...  YES  NO  
 If yes, enter applicable exception and amount of royalty payments. \_\_\_\_\_  
EXCEPTION AMOUNT
17. If you filed federal form 1120F, did you have Effectively Connected Income (ECI)? .....  YES  NO
18. Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period? ....  YES  NO
19. Did you include a disregarded entity in this return? If YES, attach a schedule giving the legal name and EIN of each disregarded entity included. ....  YES  NO





**SCHEDULE H - DETERMINATION OF TAX RATE**

- A. Enter the tax rate computed or used below (see instructions) ..... **A.**
- B. Enter the line number of the tax rate computed or used below (see instructions) ..... **B.**
- Ca. Enter your unallocated business income from Schedule B, line 30 (see instructions) ..... **Ca.**
- Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions) ..... **Cb.**
- D. Enter your allocated business income from Schedule B, line 32a or 32b if used ..... **D.**
- E. If you are a Qualified Manufacturing Corporation as defined in Administrative Code Section 11-654(1)(k)(4), mark an x in the box (see instr.) .... **E.**
- F. If you are a Financial Corporation as defined in Administrative Code Section 11-654(1)(e)(1)(i), mark an X in the box (see instr.) ..... **F.**

**TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)**

|  |  |
|--|--|
| 1. If unallocated business income (Schedule B, line 30) is less than \$2M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M.   | 6.50%  |
| 2. If unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of allocated business income)   | 8.85%  |
| 3. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1.5M (regardless of the amount of unallocated business income)   | 8.85%  |
| 4. If unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M, use unallocated formula   | $6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____}\%$       |
| 5. If unallocated business income (Schedule B, line 30) is less than \$2M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, use allocated formula   | $6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \text{_____}\%$ |
| 6. If unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates. | $6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____}\%$       |
|  | $6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \text{_____}\%$ |
| Enter the greater of the two computed tax rates: _____ %   |  |

**TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)**

|  |  |
|--|--|
| 7. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M  | 4.425%   |
| 8. If unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of allocated business income)  | 8.85%  |
| 9. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$20M (regardless of the amount of unallocated business income)  | 8.85%  |
| 10. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M, use unallocated formula   | $4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$         |
| 11. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, use allocated formula   | $4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \text{_____}\%$ |
| 12. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates | $4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$         |
|  | $4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \text{_____}\%$ |
| Enter the greater of the two computed tax rates: _____ %   |  |

**TAX RATE COMPUTATION FOR CERTAIN FINANCIAL CORPORATIONS (see instructions)**

|   |       |
|---|-------|
| 13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i) | 9.00% |
|---|-------|

