



For CALENDAR YEAR 2021 or FISCAL YEAR beginning \_\_\_\_\_ 2021 and ending \_\_\_\_\_

Name		Name Change <input type="checkbox"/>		Taxpayer's Email Address:	
In Care Of					
Address (number and street)		Address Change <input type="checkbox"/>		EMPLOYER IDENTIFICATION NUMBER	
City and State		Zip Code	Country (if not US)	BUSINESS CODE NUMBER AS PER FEDERAL RETURN	
Business Telephone Number		Date business began in NYC			

CHECK ALL THAT APPLY

☐ Final return - Check this box if you have ceased operations in NYC  
☐ Special short period return (See Instr.)  
☐ Claim any 9/11/01-related federal tax benefits (see inst.)  
☐ 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

☐ Filing a 52- 53-week taxable year  
☐ A pro-forma federal return is attached  
☐ Enter 2-character special condition code, if applicable (see inst.)  
Date of Final Determination --

**SCHEDULE A Computation of Tax** - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

A. Payment		Amount being paid electronically with this return.....		A.		Payment Amount	
1.	Allocated net income (from Schedule B, line 26)	1.		X .0885	1.		
2a.	Allocated capital (from Schedule E, line 14)	2a.		X .0015	2a.		
2b.	Total allocated capital - Cooperative Housing Corps.	2b.		X .0004	2b.		
2c.	Cooperatives - enter:	BORO	BLOCK	LOT			
3.	Alternative Tax (from Alternative Tax Schedule on page 2) (see instructions)	3.					
4.	Minimum tax (see instructions) - NYC Gross Receipts:	4.					
5.	Allocated subsidiary capital (see instructions)	5.		X .00075	5.		
6.	Tax (line 1, 2a, 2b, 3 or 4, whichever is largest, PLUS line 5)	6.					
7.	UBT Paid Credit (attach Form NYC-9.7)	7.					
8.	Tax after UBT Credit (line 6 less line 7)	8.					
9a.	REAP Credit (attach Form NYC-9.5)	9a.					
9b.	LMREAP Credit (attach Form NYC-9.8)	9b.					
10a.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	10a.					
10b.	Intentionally left blank	10b.					
10c.	Beer Production Credit (attach Form NYC-9.12)	10c.					
11.	Net tax after credits (line 8 less total of lines 9a through 10c)	11.					
12.	First installment of estimated tax for period following that covered by this return:						
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT	12a.					
	(b) If application for extension has not been filed and line 11 exceeds \$1,000, enter 25% of line 11	12b.					
13.	Total of lines 11, 12a and 12b	13.					
14.	Prepayments (from Prepayments Schedule, page 2, line G) (see instructions)	14.					
15.	Balance due (line 13 less line 14)	15.					
16.	Overpayment (line 14 less line 13)	16.					
17a.	Interest (see instructions)	17a.					
17b.	Additional charges (see instructions)	17b.					
17c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	17c.					
18.	Total of lines 17a, 17b and 17c	18.					
19.	Net overpayment (line 16 less line 18)	19.					
20.	Amount of line 19 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 20c OR <input type="checkbox"/> Paper check	20a.					
	(b) Credited to 2022 estimated tax	20b.					
20c.	Routing Number	Account Number	ACCOUNT TYPE	Checking <input type="checkbox"/>	Savings <input type="checkbox"/>		
21.	TOTAL REMITTANCE DUE (see instructions)	21.					

**SCHEDULE A - Continued** **Computation of Tax** - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

22. Issuer's allocation percentage (from Schedule E, line 15) .....
23. NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1. (See instructions)
24. Gross receipts or sales from federal return .....
25. EIN of Parent Corporation .....  -
26. Total assets from federal return .....
27. EIN of Common Parent Corporation.....  -
28. Compensation of stockholders (from Sched. F, line 1) .....

22.	%	<input type="text"/>
23.		<input type="text"/>
24.		<input type="text"/>
25.		<input type="text"/>
26.		<input type="text"/>
27.		<input type="text"/>
28.		<input type="text"/>

**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax.....		
B. Payment with Declaration, Form NYC-400 (1).....		
C. Payment with Notice of Estimated Tax Due (2).....		
D. Payment with Notice of Estimated Tax Due (3).....		
E. Payment with extension, Form NYC-EXT .....		
F. Overpayment from preceding year credited to this year .....		
G. TOTAL of A through F (enter on Schedule A, line 14) .....		

**ALTERNATIVE TAX SCHEDULE**

Refer to page 6 of instructions before computing the alternative tax

Net income/loss (See instructions).....	1.	\$	<input type="text"/>
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instr.) ....	2.	\$	<input type="text"/>
Total (line 1 plus line 2) .....	3.	\$	<input type="text"/>
Statutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return) .	4.	\$	<input type="text"/>
Net amount (line 3 minus line 4) .....	5.	\$	<input type="text"/>
15% of net amount (line 5 x 15%) .....	6.	\$	<input type="text"/>
Investment income to be allocated (amount on Schedule B, line 22b x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.) .....	7.	\$	<input type="text"/>
Business income to be allocated (line 6 minus line 7).....	8.	\$	<input type="text"/>
Allocated investment income (line 7 x investment allocation % from Schedule D, line 2F) .....	9.	\$	<input type="text"/>
Allocated business income (line 8 x business allocation % from Schedule H, line 7) .....	10.	\$	<input type="text"/>
Taxable net income (line 9 plus line 10) .....	11.	\$	<input type="text"/>
Tax rate .....	12.		8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3 .....	13.	\$	<input type="text"/>



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**SCHEDULE B** Computation and Allocation of Entire Net Income

1.	Federal taxable income before net operating loss deduction and special deductions ( <i>see instructions</i> ).....	1.		
2.	Interest on federal, state, municipal and other obligations not included in line 1 above ( <i>see instructions</i> ).....	2.		
3.	Deductions directly attributable to subsidiary capital ( <i>attach list</i> ) ( <i>see instructions</i> ).....	3.		
4.	Deductions indirectly attributable to subsidiary capital ( <i>attach list</i> ) ( <i>see instructions</i> ).....	4.		
5a.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return ( <i>attach rider</i> ) ( <i>see instr.</i> )....	5a.		
5b.	NYC General Corporation Tax deducted on federal return ( <i>see instructions</i> ) .....	5b.		
6.	New York City adjustments relating to ( <i>see instructions</i> ):			
	(a) Employment opportunity relocation costs credit and IBZ credit .....	6a.		
	(b) Real estate tax escalation credit.....	6b.		
	(c) ACRS depreciation and/or adjustment ( <i>attach Form NYC-399 and/or NYC-399Z</i> ) .....	6c.		
7.	Additions:			
	(a) Payment for use of intangibles .....	7a.		
	(b) Intentionally Omitted.....			
	(c) Other ( <i>see instructions</i> ) ( <i>attach rider</i> ) .....	7c.		
8.	Total of lines 1 through 7c .....	8.		
9a.	Dividends from subsidiary capital ( <i>itemize on rider</i> ) ( <i>see instr.</i> ) .....	9a.		
9b.	Interest from subsidiary capital ( <i>itemize on rider</i> ) ( <i>see instructions</i> ).....	9b.		
9c.	Gains from subsidiary capital .....	9c.		
10.	50% of dividends from nonsubsidiary corporations ( <i>see instructions</i> ).....	10.		
11.	New York City net operating loss deduction ( <i>attach Form NYC-NOLD-GCT</i> ) ( <i>see instr.</i> ).....	11.		
12.	Gain on sale of certain property acquired prior to 1/1/66 ( <i>see instructions</i> ) .....	12.		
13.	NYC and NYS tax refunds included in Sch. B, line 8 ( <i>see instructions</i> ) .....	13.		
14.	Wages and salaries subject to IRC §280C deduction disallowance ( <i>see instr.</i> ).....	14.		
15.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules ( <i>attach Form NYC-399 and/or NYC-399Z</i> ) ( <i>see instr.</i> ).....	15.		
16a.	Contributions of capital by governmental entities or civic groups ( <i>see instructions</i> ). 16a.			
16b.	Other deductions: ( <i>see instructions</i> ) ( <i>attach rider</i> )..... 16b.			
17.	Total deductions (add lines 9a through 16b).....	17.		
18.	Entire net income (line 8 less line 17) ( <i>see instructions</i> ) .....	18.		
19.	If the amount on line 18 is not correct, enter correct amount here and explain in rider ( <i>see instr.</i> ) .....	19.		
20.	Investment income - (complete lines a through h below) ( <i>see instructions</i> )			
	(a) Dividends from nonsubsidiary stocks held for investment ( <i>see instructions</i> ) .....	20a.		
	(b) Interest from investment capital (include federal, state and municipal obligations) ( <i>itemize in rider</i> ) .....	20b.		
	(c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for investment ( <i>itemize on rider or attach Federal Schedule D</i> ) .....	20c.		
	(d) Income from assets included on line 3 of Schedule D.....	20d.		
	(e) Add lines 20a through 20d inclusive.....	20e.		
	(f) Deductions directly or indirectly attributable to investment income ( <i>attach list</i> ) ( <i>see instructions</i> ) .....	20f.		
	(g) Balance (line 20e less line 20f) .....	20g.		
	(h) Interest on bank accounts included in income reported on line 20d .....	20h.		
21.	New York City net operating loss deduction apportioned to investment income ( <i>attach rider</i> ) ( <i>see instr.</i> ).....	21.		
22a.	Investment income (line 20g less line 21) .....	22a.		
22b.	Investment income to be allocated ( <i>see instructions</i> ).....	22b.		
23.	Business income to be allocated (line 18 or line 19 less line 22b) .....	23.		
24.	Allocated investment income (Multiply line 22b by the investment allocation percentage on Schedule D, Line 2.) ( <i>see instr.</i> ) ...	24.		
25a.	Allocated business income (Multiply line 23 by the business allocation percentage on Schedule H, Line 7.) ...	25a.		
25b.	If the amount on line 25a is not correct, enter correct amount here and explain in rider ( <i>see instructions</i> ) .....	25b.		
26.	Total allocated net income (line 24 plus line 25a or line 25b (enter at Schedule A, line 1)) .....	26.		



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ATTACH ALL PAGES OF FEDERAL RETURN

**SCHEDULE C** **Subsidiary Capital and Allocation**

A DESCRIPTION OF SUBSIDIARY CAPITAL LIST EACH ITEM (USE RIDER IF NECESSARY)		B EMPLOYER IDENTIFICATION NUMBER	% of Voting Stock Owned	C Average Value	D Liabilities Directly or In- directly Attributable to Subsidiary Capital	E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	G Value Allocated to NYC (column E x column F)
			%				%	
1. Total Cols C, D and E (including items on rider) 1.								
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 5							2.	

**SCHEDULE D** **Investment Capital and Allocation**

A DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	B No. of Shares or Amount of Securities	C Average Value	D Liabilities Directly or Indirectly Attributable to Investment Capital	E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	G Value Allocated to NYC (column E x column F)	H Gross Income from Investment
					%		
1. Totals (including items on rider) 1.							
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point) 2.						%	
3. Cash - (To treat cash as investment capital, you must include it on this line.) 3.							
4. Investment capital (total of lines 1E and 3E - enter on Schedule E, line 10) 4.							

**SCHEDULE E** **Computation and Allocation of Capital**Basis used to determine average value in column C. **Check one.** (Attach detailed schedule.)

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

	COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C 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 (column C, line 5 less column C, line 6)			7.
8. Subsidiary capital (Schedule C, column E, line 1)			8.
9. Business and investment capital (line 7 less line 8) (see instructions)			9.
10. Investment capital (Schedule D, line 4) (see instructions)			10.
11. Business capital (line 9 less line 10)			11.
12. Allocated investment capital (Multiply line 10 by the investment allocation percentage on Schedule D, Line 2.)			12.
13. Allocated business capital (Multiply line 11 by the business allocation percentage on Schedule H, Line 7.)			13.
14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b)			14.
15. Issuer's allocation percentage (sum of Sch. E, line 14 and Sch. C, col. G, line 2 ÷ Sch. E, line 7 rounded to the nearest hundredth of a percent) (enter on page 2 - line 22. See Instr.)			15. %

**SCHEDULE F** **Certain Stockholders**

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")

1. Total, including any amount on rider. (Enter on Schedule A, line 28) 1.

**SCHEDULE G** **Locations of Places of Business Inside and Outside New York City**

All taxpayers must complete Schedule G, 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					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total .....							

**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					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total .....							

**SCHEDULE H****Business Allocation - see instructions before completing this schedule**

Taxpayers must report their Business Allocation Percentage in this schedule for this return to be accepted

Taxpayers who do not allocate business income outside New York City must enter 100% on Schedule H, line 7.

Taxpayers who allocate business income both inside and outside New York City must complete Schedule H and enter percentage on Schedule H, line 7.

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE		
<i>Receipts in the regular course of business from:</i>						
1.	Sales of tangible personal property .....	1.		1.		
2.	Services performed .....	2.		2.		
3.	Rentals of property .....	3.		3.		
4.	Royalties .....	4.		4.		
5.	Other business receipts .....	5.		5.		
6.	Total .....	6.		6.		
7.	Business Allocation Percentage (line 6, column A divided by line 6, column B rounded to the nearest hundredth of a percent. If using Schedule I, enter percentage from Part 1, line 8 or Part 2, line 2. See instructions.) .....				7.	%



**SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels****Part 1 Business allocation for aviation corporations**

		AVERAGE FOR THE YEAR	
		COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1.	Aircraft arrivals and departures .....	1.	
2.	New York City percentage (column A divided by column B) .....	2.	%
3.	Revenue tons handled .....	3.	
4.	New York City percentage (column A divided by column B) .....	4.	%
5.	Originating revenue .....	5.	
6.	New York City percentage (column A divided by column B) .....	6.	%
7.	Total of lines 2,4 and 6 .....	7.	%
8.	Allocation percentage (line 7 divided by three rounded to the nearest one hundredth of a percentage point) (enter on Schedule H, line 7) .....		8. %

**Part 2 Business allocation for corporations operating vessels in foreign commerce**

		COLUMN A - NEW YORK CITY TERRITORIAL WATERS	COLUMN B - EVERYWHERE
1.	Aggregate number of working days .....	1.	
2.	Allocation percentage (column A divided by column B rounded to the nearest one hundredth of a percentage point) (enter on Schedule H, line 7) ..		2. %

**SCHEDULE J The following information must be entered for this return to be complete. (REFER TO INSTRUCTIONS BEFORE COMPLETING THIS SECTION.)**

- 1a. New York City principal business activity \_\_\_\_\_
- 1b. Other significant business activities (attach schedule, see instructions) \_\_\_\_\_
2. Trade name of reporting corporation, if different from name entered on page 1 \_\_\_\_\_
3. Is this corporation included in a consolidated federal return? ..... ☐ YES ☐ NO  
If "YES", give parent's name \_\_\_\_\_ EIN \_\_\_\_\_ enter here and on page 2, line 25
4. 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, if any \_\_\_\_\_ EIN \_\_\_\_\_ enter here and on page 2, line 27
5. 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.: \_\_\_\_\_ MMDDYY End.: \_\_\_\_\_ MMDDYY  
☐ New York State Department of Taxation and Finance State period(s): Beg.: \_\_\_\_\_ MMDDYY End.: \_\_\_\_\_ MMDDYY
6. If "YES" to question 5:  
6a. For years prior to 1/1/15, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? ..... ☐ YES ☐ NO  
6b. For years beginning on or after 1/1/15, has an amended return(s) been filed? ..... ☐ YES ☐ NO
7. Did this corporation make any payments treated as interest in the computation of entire net 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", complete the following (if more than one, attach separate sheet) ..... ☐ YES ☐ NO  
Shareholder's name: \_\_\_\_\_ SSN/EIN: \_\_\_\_\_  
Interest paid to Shareholder: \_\_\_\_\_ Total indebtedness to shareholder described above: \_\_\_\_\_ Total interest paid: \_\_\_\_\_
8. 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).  
9. 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  
10. a) If "YES" to 9, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.  
b) 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  
c) Was there a partial or complete liquidation of the corporation? ..... ☐ YES ☐ NO  
d) 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  
11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? ..... ☐ YES ☐ NO  
12. If "NO" to 11, explain: \_\_\_\_\_  
13. Does the corporation have one or more qualified subchapter S subsidiaries? ..... ☐ YES ☐ NO  
If "YES": Attach a schedule showing the name, address and EIN, if any, of each QSSS and indicate whether the QSSS filed or was required to file a City business income tax return. (see instructions)  
14. Enter the number of Fed K1 returns attached: \_\_\_\_\_  
15. 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  
16. If "YES", were all required Commercial Rent Tax Returns filed? ..... ☐ YES ☐ NO

**SCHEDULE K Federal Return Information**

The following information must be entered for this return to be complete.

Enter on lines 1 through 10 in the Federal Amount column the amounts reported on your federal Form 1120S. (See instructions)

Federal 1120S

▼ Federal Amount ▼

1. Dividends .....	1.		
2. Interest income .....	2.		
3. Capital gain net income .....	3.		
4. Other income .....	4.		
5. Total income .....	5.		
6. Bad debts .....	6.		
7. Interest expense .....	7.		
8. Other deductions .....	8.		
9. Total deductions .....	9.		
10. Net operating loss deduction .....	10.		

**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.

Firm's Email Address: \_\_\_\_\_

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

**MAILING INSTRUCTIONS****ATTACH COPY OF ALL PAGES OF YOUR FEDERAL TAX RETURN 1120S.**

Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.

The due date for the calendar year 2021 return is on or before March 15, 2022.

For fiscal years beginning in 2021, file on or before the 15th day of the 3rd month following the close of the fiscal year.

**ALL RETURNS EXCEPT REFUND RETURNS**

NYC DEPARTMENT OF FINANCE  
GENERAL 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  
GENERAL CORPORATION TAX  
P.O. BOX 5563  
BINGHAMTON, NY 13902-5563

