



To be filed by S Corporations only. All C Corporations must file Form NYC-2, NYC-2S or NYC-2A

For CALENDAR YEAR 2022 or FISCAL YEAR beginning 2022 and ending

Name, In Care Of, Address, City and State, Zip Code, Country, Business Telephone Number, Date business began in NYC, Name Change, Address Change, Taxpayer's Email Address, EMPLOYER IDENTIFICATION NUMBER, BUSINESS CODE NUMBER AS PER FEDERAL RETURN, CHECK ALL THAT APPLY, Final return, Special short period return, Claim any 9/11/01-related federal tax benefits, Amended return, Filing a 52- 53-week taxable year, A pro-forma federal return is attached, Enter 2-character special condition code, IRS change, NYS change, 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.

Table with columns: A. Payment, Amount being paid electronically with this return, A., Payment Amount. Rows include: 1. Allocated net income, 2a. Allocated capital, 2b. Total allocated capital, 2c. Cooperatives, 3. Alternative Tax, 4. Minimum tax, 5. Allocated subsidiary capital, 6. Tax, 7. UBT Paid Credit, 8. Tax after UBT Credit, 9a. REAP Credit, 9b. LMREAP Credit, 10a. Real Estate Tax Escalation, 10b. Intentionally left blank, 10c. Beer Production Credit, 11. Net tax after credits, 12. First installment of estimated tax, 13. Total of lines 11, 12a and 12b, 14. Prepayments, 15. Balance due, 16. Overpayment, 17a. Interest, 17b. Additional charges, 17c. Penalty for underpayment, 18. Total of lines 17a, 17b and 17c, 19. Net overpayment, 20. Amount of line 19 to be, 20a. Refunded, 20b. Credited to 2023 estimated tax, 20c. Routing Number, Account Number, ACCOUNT TYPE, 21. TOTAL REMITTANCE DUE

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)		22.	%	
23. NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1. (See instructions)		23.		
24. Gross receipts or sales from federal return		24.		
25. EIN of Parent Corporation	<input type="text"/> - <input type="text"/>			
26. Total assets from federal return		26.		
27. EIN of Common Parent Corporation.....	<input type="text"/> - <input type="text"/>			
28. Compensation of stockholders (from Sched. F, line 1)		28.		

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.	\$	
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.	\$	
Total (line 1 plus line 2)	3.	\$	
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.	\$	
Net amount (line 3 minus line 4)	5.	\$	
15% of net amount (line 5 x 15%)	6.	\$	
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.	\$	
Business income to be allocated (line 6 minus line 7).....	8.	\$	
Allocated investment income (line 7 x investment allocation % from Schedule. D, line 2F)	9.	\$	
Allocated business income (line 8 x business allocation % from Schedule H, line 7)	10.	\$	
Taxable net income (line 9 plus line 10)	11.	\$	
Tax rate	12.		8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3	13.	\$	



SCHEDULE B Computation and Allocation of Entire Net Income

Table with 26 main rows and sub-rows (a-h) for adjustments and additions. Columns include line numbers and numerical input fields. Rows include: Federal taxable income before net operating loss deduction, Interest on federal obligations, Deductions directly attributable to subsidiary capital, NYC Franchise Tax, NYC General Corporation Tax, NYC Pass Through Entity Tax (PTET), New York City adjustments (employment relocation costs, real estate tax escalation, ACRS depreciation), Additions (payment for use of intangibles, intentionally omitted, other), Dividends from subsidiary capital, Interest from subsidiary capital, Gains from subsidiary capital, 50% of dividends from nonsubsidiary corporations, NYC net operating loss deduction, Gain on sale of certain property, NYC and NYS tax refunds, Wages and salaries subject to IRC §280C deduction disallowance, Depreciation and/or adjustment calculated under pre-ACRS or pre-9/11/01 rules, Contributions of capital by governmental entities, Other deductions, Total deductions, Entire net income, Investment income (dividends, interest, net capital gain, income from assets), Allocated investment income, Allocated business income, Total allocated net income.



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ATTACH ALL PAGES OF FEDERAL RETURN

SCHEDULE C								Subsidiary Capital and Allocation	
A		B	C	D	E	F	G		
DESCRIPTION OF SUBSIDIARY CAPITAL		% of Voting Stock Owned	Average Value	Liabilities Directly or Indirectly Attributable to Subsidiary Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)		
LIST EACH ITEM (USE RIDER IF NECESSARY)	EMPLOYER IDENTIFICATION NUMBER								
		%				%			
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 52.									

SCHEDULE D								Investment Capital and Allocation	
A	B	C	D	E	F	G	H		
DESCRIPTION OF INVESTMENT	No. of Shares or Amount of Securities	Average Value	Liabilities Directly or Indirectly Attributable to Investment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E x column F)	Gross Income from Investment		
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)									
					%				
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

1. Total assets from federal return
2. Real property and marketable securities included in line 1
3. Subtract line 2 from line 1
4. Real property and marketable securities at fair market value
5. Adjusted total assets (add lines 3 and 4)
6. Total liabilities (see instructions)

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1.			1.	
2.			2.	
3.			3.	
4.			4.	
5.			5.	
6.			6.	
7.			7.	
8.			8.	
9.			9.	
10.			10.	
11.			11.	
12.			12.	
13.			13.	
14.			14.	
15.			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					
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					
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.	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.: _____ End.: _____
MMDDYY MMDDYY
 New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
MMDDYY 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

SIGN HERE:	Signature of officer	Title	Date	Preparer's Social Security Number or PTIN
PREPARER'S USE ONLY	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 2022 return is on or before March 15, 2023.

For fiscal years beginning in 2022, 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

