

## NYC -25 BUSINESS CORPORATION TAX RETURN

		bepartment of Finance	To be filed by C Corporations ONLY –	All Subchapter S Corpora	tions must file Fo	rm NYC-1, NYC-3L, NYC-4S or NY	YC-4SEZ		
		For CALENDAR YEAR 2023 or FISCAL YEAR beginning 2023 and ending							
	None				Employer Identification Number:				
	In care of				Linployer identi				
		Address (number and street)		Address	┨┖┸	·			
		City and State	Zip Code	Change Country (if not US)	Business Code	Number as per federal return:			
		Business telephone number	Taxpayer's email address:		4 -				
_		State or country of organization	Date organized						
						cial condition code,	7		
		Date business began in NYC Final Return	Check this box if you have ceased operations in NYC	m, date business ended in NYC	if applicable (Se	ee instructions):			
	HECK ALL  AAT APPLY  Special short period return  52/53-week taxable year  Pro-forma federal return attached  Claim any 9/11/01-related federal tax benefits								
			ne purpose of the amended return is to report deral or state change, check the appropriate box:	IRS change  NYS change	Date of Final Determination				
		Federal form filed: 1120	1120C 1120F	1120-H	Other/None				
S	CHEDULE	A - Computation of Balar	ce Due or Overpayment						
	A. Paymen		ically with this return			Payment Amount  A.			
_			•				+		
		,	I, line 13)				+		
2.			Maximum <u>Tax is \$10,000,000)</u>				+		
3.		x - (see instructions) - NYC Gross R	•				+		
4. -			ever is largest)				+		
5.		, , , , , , , , , , , , , , , , , , , ,	ments Schedule below, line G or H) (S	*			+		
6.						6.	+		
7.		,				7.			
	,	•							
		,							
8c.	•		ch Form NYC-222)						
9.							+		
							+		
11.	Amount of I	ne 10 to be: a. Refunded - L. D	irect deposit - fill out line 11c OR	Paper check		11a.	+		
		b. Credited to 2024	estimated tax			11b.			
1c.	Routing Number:		Account Number:	Account T	ype: Checking Savings				
2.	TOTAL REI	MITTANCE DUE. (see instructions)				12.			
3.	NYC rent de	educted on federal tax return (see in	structions)			13.			
4.	Gross recei	Gross receipts or sales from federal return					$\perp \perp \perp$		
5.	i. Total assets from federal return								
C	OMPOSI	TION OF PREPAYMENT	S SCHEDULE						
	PREPAYM	ENTS CLAIMED ON SCHEDULE	A, LINE 5	C	DATE	AMOUNT			
Α.		y First Installment paid for tax clude your mandatory first ins	year 2023 tallment paid for tax year 2024)						
В.	Payment	with Declaration, Form NYC-4	00						
C.	Payment	with Notice of Estimated Tax I	Due						
D.	Payment	with Notice of Estimated Tax [	Due						
			Т						
	-		ited to this year						
			le A, line 5)						
_		ded Returns only:	. ,						
ы		•	no of filing of this Amandad return	(acc instr)					

Forn	NYC-2S - 2023 NAME:	E	N:		Pr	age 2		
SC	HEDULE B - Computation of Tax on Business Inco	ome Base						
1.	Federal taxable income (FTI) before net operating loss (N	OL) and special deductio	ns (see instructions). 1.					
2.	Interest on federal, state, municipal and other obligations not		,					
3.	Income taxes paid to the US or its possessions deducted on							
4.	NYS Franchise Tax, including MTA taxes and other business taxe	n (see inst; attach rider) .4.						
5.	NYC Corporate Taxes deducted on federal return (see ins	tructions)	5.					
6.	ACRS depreciation and/or adjustments (attach Form NYC	C-399 and/or NYC-399Z).	6.					
7.	Total additions (add lines 1 through 6)		7.					
8.	NYC and NYS tax refunds included on line 7 (see instruct	tions)	8.					
9.	Depreciation and/or adjustment calculated under pre-ACRS							
	(attach Form NYC-399 and/or NYC-399Z; see instructions)							
10.	Total subtractions (add lines 8 through 9)		10.					
11.	Net Business Income (subtract line 10 from line 7) (see in	nstructions)	11.					
12.	Tax rate (see instructions)					%		
13.	Tax on business income base (multiply line 11 by line 12 a	and enter here and on So	chedule A, line 1) 13.					
SC	HEDULE C - Computation of Tax on Capital Base							
Basi	s used to determine average value in column C. <i>Check one.</i> (	Attach detailed schedule	.)					
	Annually - Semi-annually - Quarterly	COLUMN A	COLUMN B		COLUMN C			
	Monthly - Weekly - Daily	Beginning of Year	End of Year		Average Value			
1.	Total assets from federal return			1.				
2.	Real property and marketable securities included on line 1			2.				
	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.	Net business capital (subtract line 6, column C, from line 5, co	lumn C)		7.				
Cor	nputation of tax on capital base:			-		_		
00.	inputation of tax on suprial susc.	A Business	B		<b>c</b> Tax on			
		Capital	Tax Rate		Business Capital Ba	ase		
8a.	At tax rate 0.15%	a.	X 0.0015	8a.				
8h	At tax rate 0.04%, enter borough, block and lot numbers:							
ob.			X 0.0004	8b.				
	Boro Block Lot 8	b	X 0.0004	OD.		+		
9.	Sum of taxes on capital before exclusion (Enter the sum of line 8a p	olus line 8b)		9.		_		
10.	Tax on capital base (Subtract \$10,000 from line 9; If zero or less, en	ter 0 here and on Schedule A	A, line 2)	10.				
	HEDULE D - Additional Required Information		. ,					
		· · · · · · · · · · · · · · · · · · ·						
1. 2.	List all significant business activities in NYC and everywhere at any time during the taxable year, did the corporation have an ir			ootod in				
۷.	NYC or a controlling interest in an entity owning such real property		,			NO		
3a.								
3b.	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?							
4.	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?							
5.	If "YES" to question 4, were all required Commercial Rent Tax	Returns filed?			YES	NO		
	Please enter Employer Identification Number which was used on the Commercial Rent Tax Return:							
6.	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							
7.	Are you subject to tax <b>solely</b> as a result of deriving receipts in New York City? (see instructions)							



For	m NYC-2S - 2023	NAME:			EIN:		Page	3	
SCHEDULE E - DETERMINATION OF TAX RATE									
A.	Enter the tax rate co	omputed or used belov	(see instructions)			А.	%	)	
В.	Enter the line numb	er of the tax rate comp	outed or used below (see in	nstructions)		В.			
C.	Enter your business	income from Schedul	e B, line 11			с.			
D.	If you are a Qualified	d Manufacturing Corpor	ation as defined in Administ	rative Code Sec	tion 11-654(1)	)(k)(4), mark an	x in the box (see instr.) <b>D.</b>		
TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)									
1.	If business income	e (Schedule B, line 11)	is less than \$1M.				6.50%		
2.	If business income but less than \$1.5	,	is equal to or greater than	\$1M	6.50% +	- (2.35% X line	11 - 1,000,000 500,000 ) =	%	
3.	If business income	e (Schedule B, line 11)	is equal to or greater than	\$1.5M			8.85%		
Т	TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)								
4.	If business income	e (Schedule B, line 11)	is less than \$10M				4.425%		
5.	If business income \$20M	(Schedule B, line 11) i	s equal to or greater than \$	10M but less tha	an 4.425% +	+ (4.425% X line	<del>2 11 - 10,000,000</del> 10,000,000) =	%	
6.	If business income	e (Schedule B, line 11)	is equal to or greater than	\$20M			8.85%		
		CERTIFIC	CATION OF AN ELECT	ED OFFICER	OF THE CO	ORPORATION			
	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								
SIGN		T manes to allocate	Title	1	ate	Firm's ema			
ISE ONLY	Preparer's signature		Preparer's printed name		heck if self- nployed 🗸	Date	Preparer's Social Security Number or PT	IN	
PREPARER'S USE ONLY							Firm's Employer Identification Number	ər	
PRE	▲ Firm's name (or your	s, 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 2023 return is on or before April 15, 2024. For fiscal years beginning in 2023, 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

