



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

For CALENDAR YEAR 2023 or FISCAL YEAR beginning

2023 and ending

Form section for taxpayer information including Name, Address, City and State, Zip Code, Country, Business Telephone Number, Date business began in NYC, Taxpayer's Email Address, EMPLOYER IDENTIFICATION NUMBER, and BUSINESS CODE NUMBER AS PER FEDERAL RETURN. Includes checkboxes for 'Final return', 'Special short period return', 'Amended return', 'Filing a 52- 53-week taxable year', and 'Enter 2-character special condition code'.

SCHEDULE A Computation of Tax

BEGIN WITH SCHEDULES B, LINE 6 ON PAGE 2. TRANSFER APPLICABLE AMOUNT TO SCHEDULE A.

Table for Schedule A Computation of Tax with columns for description, amount, and payment amount. Rows include: A. Payment, 1. Net income (from Schedule B, line 6) X .0885, 2. Minimum tax, 3. Tax, 4. First installment of estimated tax, 5. Total before prepayments, 6. Prepayments, 7. Balance due, 8. Overpayment, 9a-c. Interest, Additional charges, Penalty for underpayment, 10. Total of lines 9a, 9b and 9c, 11. Net Overpayment, 12. Amount of line 11 to be: (a) Refunded, (b) Credited to 2024 estimated tax, 12c. Routing Number, Account Number, ACCOUNT TYPE (Checking, Savings), 13. TOTAL REMITTANCE DUE, 14. Gross receipts or sales from federal return.

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

Certification section with 'SIGN HERE' and 'PREPARER'S USE ONLY' columns. Includes text: 'I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.' and 'I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions)... YES'. Fields for Officer's signature, Title, Date, Preparer's signature, printed name, Date, Check if self-employed, Firm's Email Address, Preparer's Social Security Number or PTIN, and Firm's Employer Identification Number.

NAME _____

EIN _____

SCHEDULE B

- 1. Federal Taxable Income before net operating loss deduction and special deductions 1.
- 2. State and local income and MTA taxes deducted on federal return (see instructions)..... 2.
- 3. Total of lines 1 and 2..... 3.
- 4. New York City net operating loss deduction (see instructions) 4.
- 5. New York City and New York State income tax refunds included in line15.
- 6. Taxable net income. Line 3 less the sum of lines 4 and 5 (enter on page 1, Schedule A, Line 1) 6.

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ADDITIONAL REQUIRED INFORMATION - See Instructions

- 1. 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
- 2. If "YES", were all required Commercial Rent Tax Returns filed? YES NO
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: _____
- 3. Enter the number of Federal K1 returns attached: _____
- 4a. At any time during the taxable year, did the partnership have an interest in real property located in NYC or in an entity owning such real property? YES NO
- 4b. If "YES" to question 4a, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.

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 2023 return is on or before March 15, 2024.

For fiscal years beginning in 2023, 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

