



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

Name, Address, City and State, Zip Code, Country, Business Telephone Number, Date business began in NYC, Date business ended in NYC, 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 SCHEDULES B THROUGH E ON PAGE 2. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with columns for line number, description, and amount. Includes rows for Payment, Net income, Total capital, Cooperatives, Compensation of stockholders, Alternative tax, Minimum tax, Tax, First installment of estimated tax, Total before prepayments, Prepayments, Balance due, Overpayment, Interest, Additional charges, Penalty for underpayment, Total of lines 11a, 11b and 11c, Net overpayment, Amount of line 13 to be, Routing Number, ACCOUNT TYPE, TOTAL REMITTANCE DUE, NYC rent deducted, Gross receipts or sales, Total assets from federal return.

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. Officer's signature, Title, Date, Preparer's signature, printed name, Check if self-employed, Date, Firm's Email Address, Preparer's Social Security Number or PTIN, Firm's Employer Identification Number.

**SCHEDULE B Computation of NYC Taxable Net Income**

Table with 8 rows for SCHEDULE B. Rows include: 1. Federal taxable income before net operating loss deduction... 2. Interest on federal, state, municipal and other obligations... 3a. NYS Franchise Tax and other income taxes... 3b. NYC General Corporation Tax... 4. ACRS depreciation and/or adjustment... 5. Total (sum of lines 1 through 4)... 6a. New York City net operating loss deduction... 6b. Depreciation and/or adjustment calculated under pre-ACRS or pre-9/11/01 rules... 6c. NYC and NYS tax refunds... 7. Total (sum of lines 6a through 6c)... 8. Taxable net income (line 5 less line 7)...

**SCHEDULE C Total Capital**

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

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

Table with 7 rows for SCHEDULE C. Columns: COLUMN A Beginning of Year, COLUMN B End of Year, COLUMN C Average Value. Rows include: 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... 7. Total capital (column C, line 5 less column C, line 6)...

**SCHEDULE D Certain Stockholders**

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

Table with 4 columns: 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 page 1, Schedule A, line 3a)..... 1.

**SCHEDULE E The following information must be entered for this return to be complete**

- 1. New York City principal business activity: \_\_\_\_\_
2. Does the corporation have an interest in real property located in New York City? (see instructions)..... YES  NO 
3. If "YES": (a) Attach a schedule of such property, including street address, borough, block and lot number.
(b) Was a controlling economic interest in this corporation (i.e., 50% or more of stock ownership) transferred during the tax year? ... YES  NO 
4. Does the corporation have one or more qualified subchapter s subsidiaries (QSSS)? ..... 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.
5. Enter the number of Fed K1 returns attached: \_\_\_\_\_
6. 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 
7. 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: \_\_\_\_\_

**COMPOSITION OF PREPAYMENTS SCHEDULE**

Table with 3 columns: PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 8, DATE, AMOUNT. Rows include: 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 8).....

**MAILING INSTRUCTIONS**

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

