



**YOU MUST ATTACH YOUR CERTIFICATE OF ELIGIBILITY TO THIS FORM.  
NO CREDIT WILL BE ALLOWED WITHOUT THE CERTIFICATE.**

For CALENDAR YEAR 2025 or FISCAL YEAR beginning	2025 and ending
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PRINT OR TYPE	Name as shown on NYC-202, NYC-202EIN or NYC-204: <div style="border: 1px solid black; height: 100px; margin-top: 5px;"></div>	<b>PARTNERSHIPS, ESTATES AND TRUSTS ONLY, ENTER EMPLOYER IDENTIFICATION NUMBER</b> Please enter entire 9-digit EIN <div style="border: 1px solid black; width: 100px; height: 40px; margin-top: 5px;"></div> - <div style="border: 1px solid black; width: 200px; height: 40px; margin-top: 5px;"></div>
	<hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/>	<b>SOCIAL SECURITY NUMBER</b> <div style="border: 1px solid black; width: 100px; height: 40px; margin-top: 5px;"></div> - <div style="border: 1px solid black; width: 50px; height: 40px; margin-top: 5px;"></div> - <div style="border: 1px solid black; width: 100px; height: 40px; margin-top: 5px;"></div>
	Unincorporated Business tax year for which claim is made. Date ended: _____ MONTH _____ YEAR	<b>FEDERAL BUSINESS CODE</b> <div style="border: 1px solid black; width: 150px; height: 40px; margin-top: 5px;"></div>

1. Available Credit. ....1.
2. Enter your Unincorporated Business Tax from Form NYC-202 or NYC-202EIN,  
Schedule A, line 19 or Form NYC-204, Schedule A, line 21.....2.
3. Tax Credits claimed before Biotechnology Credit. ....3.
4. Subtract line 3 from line 2. ....4.
5. Enter the lesser of line 1 and line 4 (not less than zero). ....5.
6. Amount of unused credit to be refunded or credited (line 1 less line 5). ....6.
7. Add lines 5 and 6 and transfer the total to line 20d of Schedule A of Form NYC-202 or  
NYC-202EIN, or line 22d of Schedule A of Form NYC-204. ....7.

## INSTRUCTIONS

The Certificate of Eligibility covering expenses incurred in calendar year 2025 will indicate the credit available for the tax year that includes December 31, 2025.

**Example:** Taxpayer A files on a fiscal year basis with a tax year beginning on April 1, 2025 and ending March 31, 2026. A Certificate of Eligibility issued on or before February 28, 2026 will indicate the credit that may be claimed on the return covering the tax year ending March 31, 2026.

Enter the amount of the credit to which the taxpayer is entitled to claim as indicated on the Certificate of Eligibility on Line 1 of this form.

Enter the total amount of credits claimed on lines 20a, b, c, e, f and g of Form NYC-202 or NYC-202EIN, or Lines 22a, b, c, e, f and g of Form NYC-204.