



To be filed by C Corporations ONLY – All Subchapter S Corporations must file Form NYC-1, NYC-3L, NYC-4S or NYC-4SEZ

| | | | |
|---|---|--|--|
| For CALENDAR YEAR 2025 or FISCAL YEAR beginning _____ | | 2025 and ending _____ | |
| Name _____ | | Name Change <input type="checkbox"/> | Employer Identification Number Please enter entire 9-digit EIN |
| In care of _____ | | | |
| Address (number and street) _____ | | Address Change <input type="checkbox"/> | _____ - _____ |
| City and State _____ | | Zip Code _____ | Country (if not US) _____ |
| Business telephone number _____ | | Taxpayer's email address _____ | |
| State or country of organization _____ | | Date organized _____ | |
| Date business began in NYC | Final Return - <input type="checkbox"/> Check this box if you have ceased operations in NYC | <input type="checkbox"/> If final return, date business ended in NYC | 2-character special condition code, if applicable (see instructions) |

| | | | | |
|-----------------------------|--|--|---|---|
| CHECK ALL THAT APPLY | <input type="checkbox"/> Special short period return | <input type="checkbox"/> 52/53-week taxable year | <input type="checkbox"/> Pro-forma federal return attached | <input type="checkbox"/> Claim any 9/11/01-related federal tax benefits |
| | <input type="checkbox"/> Amended return | | | |
| | 1. <input type="checkbox"/> Federal or State Change (check appropriate box and enter date below) | | | |
| | <input type="checkbox"/> IRS change | <input type="checkbox"/> NYS change | Date of Final Determination: <input type="text"/> - <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> | |
| | 2. <input type="checkbox"/> NOL carryback. Enter year(s) from which NOL is carried back: _____ | | | |
| | 3. <input type="checkbox"/> Federal/State Partnership Change (see instructions) | | | |

Have you attached any of the following forms to this return? If yes, check all that apply. Form NYC-2.1 Form NYC-2.2 Form NYC-2.3 Form NYC-2.4 Form NYC-2.5

SCHEDULE A - Computation of Balance Due or Overpayment

REVOCATION OF THE COMMONLY OWNED GROUP ELECTION (See Instructions)

1. In the immediately preceding taxable year, was this corporation the designated agent of a combined group that has made the commonly owned group election? YES NO
2. If YES, enter the beginning and ending dates of the election: Beginning _____ MMDDYY Ending _____ MMDDYY
3. If the term of the election expired in the immediately preceding taxable year, the designated agent of the commonly owned group can revoke the election by checking this box. Attach a schedule of corporations that were members of the commonly owned group (see instructions)

COMPOSITION OF PREPAYMENTS SCHEDULE

| PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 13 | DATE | AMOUNT |
|---|------|--------|
| A. Mandatory First Installment paid for tax year 2025 (Do not include your mandatory first installment paid for tax year 2026) | | |
| B. Payment with Declaration, Form NYC-400 | | |
| C. Payment with Notice of Estimated Tax Due | | |
| D. Payment with Notice of Estimated Tax Due | | |
| 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 13)..... | | |
| For Amended Returns only: | | |
| H. Total payments and credits applicable at time of filing of this Amended return (see instr.) | | |

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

| | | | | |
|----------------------------|--|-------------------------|----------|--|
| SIGN HERE | Signature of officer | Title | Date | Firm's email address: |
| PREPARER'S USE ONLY | Preparer's signature | Preparer's printed name | Date | Preparer's Social Security Number or PTIN [] - [] - [] |
| | Firm's name (or yours, if self-employed) | Address | Zip Code | Firm's Employer Identification Number [] - [] - [] - [] |

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 2025 return is on or before April 15, 2026. For fiscal years beginning in 2025, 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



SCHEDULE B - Computation of Tax on Business Income Base

| | | |
|---|--|---|
| 1. Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions). 1. | | |
| 2. Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1 by alien corporations 2. | | |
| 3. Any other income not included on line 1 which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations 3. | | |
| 4. Dividends not included on line 1 by non-alien corporations 4. | | |
| 5. Interest on federal, state, municipal and other obligations not included on line 1 by non-alien corporations 5. | | |
| 6. Income taxes paid to the US or its possessions deducted on federal return 6. | | |
| 7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see <i>inst</i> ; attach <i>rider</i>)....7. | | |
| 8. NYC Corporate Taxes deducted on federal return (see <i>instructions</i>) 8. | | |
| 9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit 9. | | |
| 10. Adjustments relating to real estate tax escalation credit 10. | | |
| 11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z).....11. | | |
| 12. Payment for use of intangibles 12. | | |
| 13. Intentionally omitted 13. | | |
| 14. Other additions (see <i>instructions</i> ; attach <i>rider</i>).....14. | | |
| 15. Total of <i>lines 1 through 14</i> 15. | | |
| 16. Gain on sale of certain property acquired prior to 1/1/66 (see <i>instructions</i>) 16. | | |
| 17. NYC and NYS tax refunds included in line 15 (see <i>instructions</i>) 17. | | |
| 18. Wages and salaries subject to IRC §280C deduction disallowance (see <i>instructions</i>).....18. | | |
| 19. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see <i>instructions</i>) 19. | | |
| 20. Other subtractions (see <i>instructions</i>) (attach <i>rider</i>) 20. | | |
| 21. Total subtractions (add <i>lines 16 through 20</i>).....21. | | |
| 22. Net modifications to federal taxable income (subtract line 21 from line 15).....22. | | |
| 23. Subtraction modification for qualified banks and other qualified lenders (from Form NYC-2.2, Schedule A, line 1; see <i>instructions</i>) .. 23. | | |
| 24. Entire net income (ENI) (subtract line 23 from line 22) 24. | | |
| 25. Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1).....25. | | |
| 26. Entire net income less investment and other exempt income 26. | | |
| 27. Excess interest deductions attributable to investment income, investment capital and other exempt income (from Form NYC-2.1, Schedule D, line 2).....27. | | |
| 28. Business income (add <i>lines 26 and 27</i>) 28. | | |
| 29. Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, Part 2, line 6; if zero or less, enter 0; see <i>instructions</i>).....29. | | |
| 30. Business income after addback (add <i>lines 28 and 29</i>) 30. | | |
| 31. Intentionally Omitted 31. | | |
| 32a. Allocated business income after addback (Multiply Line 30 by the business allocation percentage from Schedule F, Part 3).....32a. | | |
| 32b. If the amount on line 32a is not correct, enter correct amount here and explain in rider (see <i>instructions</i>)..... 32b. | | |
| 33. Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule B, line 2).....33. | | |
| 34. Allocated business income less prior net operating loss conversion subtraction (see <i>instructions</i>)..... 34. | | |
| 35. Net operating loss deduction (from Form NYC-2.4, Schedule A, line 6).....35. | | |
| 36. Business income base (subtract line 35 from line 34).....36. | | |
| 37. Tax rate (see <i>instructions</i>).....37. | | % |
| 38. Tax on business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1) 38. | | |

Note: If you make an entry on line 23, 25, 27, 29, 33 or 35, you must complete and file the appropriate attachment form.



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SCHEDULE C - Computation of Tax on Capital Base

Part 1 - Computation of Total Business Capital

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

| | | |
|-------------------------------------|--|--------------------------------------|
| <input type="checkbox"/> - Annually | <input type="checkbox"/> - Semi-annually | <input type="checkbox"/> - Quarterly |
| <input type="checkbox"/> - Monthly | <input type="checkbox"/> - Weekly | <input type="checkbox"/> - Daily |

| | | | | |
|---|-----|--|--|--|
| 1. Total assets from federal return | 1. | | | |
| 2. Real property and marketable securities included in line 1 | 2. | | | |
| 3. Subtract line 2 from line 1 | 3. | | | |
| 4. Real property and marketable securities at fair market value | 4. | | | |
| 5. Adjusted total assets (<i>add lines 3 and 4</i>) | 5. | | | |
| 6. Total liabilities (<i>see instructions</i>) | 6. | | | |
| 7. Total capital (<i>subtract line 6, column C, from line 5, column C</i>) | 7. | | | |
| 8. Investment capital (<i>from Schedule D, line 4; if zero or less, enter 0</i>) | 8. | | | |
| 9. Business capital (<i>subtract line 8 from line 7</i>) | 9. | | | |
| 10. Addback of capital previously reported as investment capital (<i>from Schedule D, line 5, column C; if zero or less, enter 0</i>) | 10. | | | |
| 11. Total business capital (<i>add lines 9 and 10</i>) (<i>see instructions</i>) | 11. | | | |

Part 2 - Computation of Liabilities Attributable to Investment Capital and Within Business Capital

| | | | |
|--|-----|--|---|
| 1. Total liabilities (<i>Schedule C, Part 1, line 6</i>) (<i>see instructions</i>) | 1. | | |
| 2. Liabilities directly attributable to investment capital (<i>see instructions</i>) | 2. | | |
| 3. Liabilities directly attributable to business capital | 3. | | |
| 4. Total liabilities directly attributable (add lines 2 and 3) | 4. | | |
| 5. Total liabilities indirectly attributable (subtract line 4 from line 1) | 5. | | |
| 6. Average FMV of investment capital before subtraction of liabilities attributable (<i>Form NYC-2.1, Schedule E, Part 4, Column F, line 4</i>) (<i>see instructions</i>) | 6. | | |
| 7. Average FMV of adjusted total assets (<i>Schedule C, Part 1, line 5</i>) (<i>see instructions</i>)..... | 7. | | |
| 8. Investment capital factor (divide line 6 by line 7) | 8. | | % |
| 9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8) | 9. | | |
| 10. Average FMV of business capital before subtraction of liabilities attributable (subtract line 6 from line 7)..... | 10. | | |
| 11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5) | 11. | | |
| 12. Liabilities directly and indirectly attributable to business capital (add lines 3 and 11; if this line 12 exceeds line 10, STOP and do not go further) (<i>see instructions</i>) | 12. | | |
| 13. Liabilities directly attributable to Insurance and Utility Capital | 13. | | |
| 14. Liabilities directly attributable to General Business Capital | 14. | | |
| 15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable | 15. | | |
| 16. Insurance and Utility Capital factor (divide line 15 by line 10) | 16. | | % |
| 17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11) | 17. | | |
| 18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17) | 18. | | |
| 19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value from line 22, if this line 19 has a positive value without such addition) (<i>see instructions</i>)...19. | | | |
| 20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from <i>Schedule F, Part 3</i>) | 20. | | |
| 21. Liabilities attributable to General Business Capital (subtract line 2, line 9, line 13 and line 17 from line 1) | 21. | | |
| 22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any amount on <i>Schedule C, Part 1, line 10</i> and add any negative value from line 19, if this line 22 has a positive value without such addition) (<i>see instructions</i>) | 22. | | |



SCHEDULE C - (Continued)**Part 3 - Computation of tax on capital base**

1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage from Schedule F, Part 3).....1a.

1b. At tax rate 0.15% (*multiply line 1a by 0.15%*).....1b.

2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (*see instructions*).....2a.

2b. At tax rate 0.075%. Check the appropriate box: Utility Corp. Insurance Corp. (*multiply line 2a by 0.075%*).....2b.

3a. Cooperative housing corporations (*see instructions*).....3a.

3b. At tax rate 0.04% Enter Boro Block Lot (multiply line 3a by 0.04%).....3b.

4. Sum of taxes on capital (Enter the sum of lines 1b, 2b and 3b here) 4.

5. Tax on capital base (*Subtract \$10,000 from line 4; If zero or less, enter 0 here and on Schedule A, line 2*) 5.

SCHEDULE D - Computation of Investment Capital for the Current Year (*see instructions*)

| | A Average fair market value as reported | B Liabilities attributable to column A amount | C Net average value (column A - column B) |
|--|---|---|---|
| 1. Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution (<i>from Form NYC-2.1, Schedule E, line 1</i>).....1. | | | 1. |
| 2. Total of stocks actually held for more than one year (<i>from Form NYC-2.1, Schedule E, line 2</i>).....2. | | | 2. |
| 3. Total of stocks presumed held for more than one year (<i>from Form NYC-2.1, Schedule E, line 3</i>).....3. | | | 3. |
| 4. Total investment capital for the current year (<i>add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, Part 1, line 8; if zero or less, enter 0</i>) 4. | | | 4. |

Addback to business capital of stock presumed and claimed as investment capital in previous year

| | A Average fair market value as reported | B Liabilities attributable to column A amount | C Net average value (column A - column B) |
|---|---|---|---|
| 5. Total of stocks previously presumed held for more than one year, but did not meet the holding period (<i>from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, Part 1, line 10</i>) ..5. | | | 5. |



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SCHEDULE E - Location of Places of Business Inside and Outside New York City

All taxpayers must complete Schedule E, 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 | | | | | |
| 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 | | | | | |
| Total | → | | | | | | |

SCHEDULE F - Computation of Business Allocation Percentage**Complete ONLY Schedule F, Part 1 or Schedule F, Part 2****Taxpayers must report their Business Allocation Percentage in Schedule F, Part 3 for this return to be accepted****A. If this is your first Business Corporation Tax return after January 1, 2018 -**

1. If your NYC receipts are:
 - a. Greater than \$50,000,000, complete Part 1.
 - b. Less than or equal to \$50,000,000, you have a one-time opportunity to elect the special three-factor allocation method.
 1. If you choose NOT to elect the three-factor formula allocation method, complete Part 1.
 2. If you choose to elect the three-factor formula allocation method, check the box below and complete Part 2.

Once the election is made, you must continue to use this method of allocation unless the election is revoked.

ELECTION CHECKBOX - by checking this box, the taxpayer elects to use the special three-factor allocation method.

B. If this is NOT your first Business Corporation Tax return after January 1, 2018 -

1. If you previously DID NOT elect to use the three-factor allocation method, or have revoked the election on a prior return, complete Part 1.
2. If you have previously elected to use the three-factor allocation method and choose to continue to use it, complete Part 2.
3. If you have previously made the election to use the three-factor allocation method and choose to revoke it on this return, check the revocation box below and complete Part 1. Once this election is revoked, you are ineligible to use the three-factor allocation method in future filing periods.

REVOCATION CHECKBOX - by checking this box, the taxpayer revokes its election to use the three-factor allocation method on this return and on all future tax filings.



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SCHEDULE F, Part 1 - Computation of Single Receipts Factor Business Allocation Percentage (see instructions)

Taxpayers who do not allocate business income and business capital outside New York City must enter 100% on Schedule F, Part 3.

Taxpayers who allocate business income both inside and outside New York City must complete Schedule F, Part 1, unless they made a valid election to use the three factor Business Allocation Percentage.

| | COLUMN A - NEW YORK CITY | COLUMN B - EVERYWHERE |
|---|---------------------------------|------------------------------|
| 1. Receipts (from Form NYC-2.5, line 56.) Continue to Part 3 1. | | |

SCHEDULE F, Part 2 - Computation of Three Factor Business Allocation Percentage (see instructions)

Taxpayers who are using the three factor Business Allocation Percentage should complete this Part.

| | COLUMN A - NEW YORK CITY | COLUMN B - EVERYWHERE |
|--|---------------------------------|------------------------------|
| 1a. Real estate owned 1a. | | 1a. |
| 1b. Real estate rented - multiply by 8 (see instr.) (attach rider) 1b. | | 1b. |
| 1c. Inventories owned 1c. | | 1c. |
| 1d. Tangible personal property owned (see instructions) 1d. | | 1d. |
| 1e. Tangible personal property rented - multiply by 8 (see instr., attach rider) ... 1e. | | 1e. |
| 1f. Total 1f. | | 1f. |
| 1g. Percentage in New York City (divide line 1f, column A by line 1f, column B) 1g. | | % |
| 1h. Multiply line 1g by 3.5 1h. | | |
| 2a. Receipts (from Form NYC-2.5, line 56) 2a. | | 2a. |
| 2b. Percentage in New York City (divide line 2a, column A by line 2a, column B) 2b. | | % |
| 2c. Multiply line 2b by 93 2c. | | |
| 3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions) 3a. | | |
| 3b. Percentage in New York City (divide line 3a, column A by line 3a, column B) 3b. | | % |
| 3c. Multiply line 3b by 3.5 3c. | | |
| Sum of Weighted Factors | | |
| 4. Add lines 1h, 2c and 3c. Continue to Part 3 4. | | |

SCHEDULE F, Part 3 - Enter your business allocation percentage either from Part 1 or Part 2. Enter as a percentage and round to ten-thousandth of a percentage point. (See instructions)

| | |
|---|---|
| <ul style="list-style-type: none"> ● If you are not allocating, enter 100%. ● If you are using Part 1, divide Part 1, column A by column B. ● If you are using Part 2, divide Part 2, line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total of the weights of the factors present. | % |
|---|---|



SCHEDULE G - Additional Required Information

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) _____
2. Enter your Secondary Business Code (see instructions) _____
3. Trade name of reporting corporation, if different from name entered on page 1 _____
4. Is this corporation included in a consolidated federal return? YES NO
If "YES", give parent's name: _____ EIN: _____
5. 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 _____ EIN: _____
6. 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", Internal Revenue Service State period(s): Beg.: _____ MMDDYY End.: _____ MMDDYY
by whom? New York State Department of Taxation and Finance State period(s): Beg.: _____ MMDDYY End.: _____ MMDDYY
7. If "YES" to question 6:
7a. For years prior to 1/1/15, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? YES NO
7b. For years beginning on or after 1/1/15, has an amended return(s) been filed? YES NO
8. Did this corporation make any payments treated as interest in the computation of business 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", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder,
Total indebtedness to shareholder and Total interest paid YES NO
9. 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).
10. 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
- 11a. If "YES" to question 10, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- 11b. 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
- 11c. Was there a partial or complete liquidation of the corporation? YES NO
- 11d. 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
12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (*Form NYC-RPT*) filed? YES NO
13. If "NO" to question 12, explain: _____
14. 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
15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? YES NO
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: _____
16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? ... YES NO
If yes, enter applicable exception and amount of royalty payments. _____

| EXCEPTION | AMOUNT |
|--|--------|
| 17. If you filed federal form 1120F, did you have Effectively Connected Income (ECI)? <input type="checkbox"/> YES <input type="checkbox"/> NO | _____ |
| 18. Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period?.... <input type="checkbox"/> YES <input type="checkbox"/> NO | _____ |
| 19. Did you include a disregarded entity in this return? If YES, attach a schedule giving the legal name and EIN of each disregarded entity included..... <input type="checkbox"/> YES <input type="checkbox"/> NO | _____ |
| 20. Are you subject to tax solely as a result of deriving receipts in New York City? (see instructions)..... <input type="checkbox"/> YES <input type="checkbox"/> NO | _____ |



SCHEDULE H - DETERMINATION OF TAX RATE

| | |
|---|--------------------------|
| A. Enter the tax rate computed or used below (see instructions) | A. _____ |
| B. Enter the line number of the tax rate computed or used below (see instructions) | B. _____ |
| Ca. Enter your unallocated business income from Schedule B, line 30 (see instructions)..... | Ca. _____ |
| Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions)..... | Cb. _____ |
| D. Enter your allocated business income from Schedule B, line 32a or 32b if used | D. _____ |
| E. If you are a Qualified Manufacturing Corporation as defined in Administrative Code Section 11-654(1)(k)(4), mark an x in the box (see instr.)...E. | <input type="checkbox"/> |
| F. If you are a Financial Corporation as defined in Administrative Code Section 11-654(1)(e)(1)(i), mark an X in the box (see instr.).....F. | <input type="checkbox"/> |

TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)

| | |
|--|--|
| 1. If unallocated business income (Schedule B, line 30) is less than \$2M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M. | 6.50% |
| 2. If unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of allocated business income) | 8.85% |
| 3. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1.5M (regardless of the amount of unallocated business income) | 8.85% |
| 4. If unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M, use unallocated formula | $6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____} \%$ |
| 5. If unallocated business income (Schedule B, line 30) is less than \$2M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, use allocated formula | $6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \text{_____} \%$ |
| 6. If unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates. | $6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____} \%$ $6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \text{_____} \%$ Enter the greater of the two computed tax rates: _____ % |

TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)

| | |
|--|--|
| 7. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M | 4.425% |
| 8. If unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of allocated business income) | 8.85% |
| 9. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$20M (regardless of the amount of unallocated business income) | 8.85% |
| 10. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M, use unallocated formula | $4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____} \%$ |
| 11. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, use allocated formula | $4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \text{_____} \%$ |
| 12. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates | $4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____} \%$ $4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \text{_____} \%$ Enter the greater of the two computed tax rates: _____ % |

TAX RATE COMPUTATION FOR CERTAIN FINANCIAL CORPORATIONS (see instructions)

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| 13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i) | 9.00% |
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