

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

**CHECK ALL THAT APPLY**

☐ Special short period return      ☐ 52/53-week taxable year      ☐ Pro-forma federal return attached      ☐ Claim any 9/11/01-related federal tax benefits

☐ Amended return

1. ☐ Federal or State Change (check appropriate box and enter date below)  
☐ IRS change      ☐ NYS change      Date of Final Determination:   -   -

2. ☐ NOL carryback. Enter year(s) from which NOL is carried back: \_\_\_\_\_

3. ☐ 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**

A. Payment		Amount being paid electronically with this return	A.	Payment Amount	
1.	Tax on business income base (from Schedule B, line 38)		1.		
2.	Tax on capital base (from Schedule C, Part 3, line 5) Maximum Tax is \$10,000,000		2.		
3.	Minimum tax - (see instructions) - NYC Gross Receipts: <input type="text"/>		3.		
4.	Tax (enter the amount from line 1, 2 or 3, whichever is largest)		4.		
5.	UBT Paid Credit (attach Form NYC-9.7C)		5.		
6.	Tax after UBT Paid Credit (subtract line 5 from line 4)		6.		
7.	REAP Credit (attach Form NYC-9.5)		7.		
8.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)		8.		
9.	LMREAP Credit (see instructions and attach Form NYC-9.8)		9.		
10.	Biotechnology Credit (attach Form NYC-9.10)		10.		
11a.	Beer Production Credit (attach Form NYC-9.12)		11a.		
11b.	Child Care Credit (attach Department of Finance approval letter)		11b.		
11c.	RACE Credit (see instructions and attach Form NYC-9.13)		11c.		
12.	Net tax after credits (line 6 less sum of lines 7 through 11c)		12.		
13.	Total prepayments (from Composition of Prepayments Schedule, page 2, line G or H) (See Instructions)		13.		
14.	Balance due (subtract line 13 from line 12)		14.		
15.	Overpayment (subtract line 12 from line 13)		15.		
16a.	Interest (see instructions)	16a.	<input type="text"/>	<input type="text"/>	
16b.	Additional charges (see instructions)	16b.	<input type="text"/>	<input type="text"/>	
16c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	16c.	<input type="text"/>	<input type="text"/>	
17.	Total of lines 16a, 16b and 16c		17.		
18.	Net overpayment (line 15 less line 17)		18.		
19.	Amount of line 18 to be: a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 19c OR <input type="checkbox"/> Paper check		19a.		
	b. Credited to 2026 estimated tax		19b.		
19c.	Routing Number: <input type="text"/>	Account Number: <input type="text"/>	Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
20.	TOTAL REMITTANCE DUE. (see instructions)		20.		
21.	NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1		21.		
22.	Federal Return Filed: <input type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None				
23.	Gross receipts or sales from federal return		23.		
24.	Total assets from federal return		24.		

**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 \_\_\_\_\_ Ending \_\_\_\_\_  
MMDDYY 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) .....		
<b>For Amended Returns only:</b>		
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 ☐

<b>SIGN HERE</b>	Signature of officer	Title	Date	Firm's email address:
<b>PREPARER'S USE ONLY</b>	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



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**SCHEDULE B - Computation of Tax on Business Income Base**

1.	Federal taxable income (FTI) before net operating loss (NOL) and special deductions ( <i>see instructions</i> ).	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 <b>alien corporations</b> .....	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 <b>alien corporations</b> .....	3.		
4.	Dividends not included on line 1 by <b>non-alien corporations</b> .....	4.		
5.	Interest on federal, state, municipal and other obligations not included on line 1 by <b>non-alien corporations</b> .....	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 ( <i>see inst; attach rider</i> ) .....	7.		
8.	NYC Corporate Taxes deducted on federal return ( <i>see 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 ( <i>attach Form NYC-399 and/or NYC-399Z</i> ) .....	11.		
12.	Payment for use of intangibles .....	12.		
13.	Intentionally omitted .....	13.		
14.	Other additions ( <i>see instructions; attach rider</i> ) .....	14.		
15.	Total of lines 1 through 14 .....	15.		
16.	Gain on sale of certain property acquired prior to 1/1/66 ( <i>see instructions</i> ) .....	16.		
17.	NYC and NYS tax refunds included in line 15 ( <i>see instructions</i> ) .....	17.		
18.	Wages and salaries subject to IRC §280C deduction disallowance ( <i>see instructions</i> ) .....	18.		
19.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules ( <i>attach Form NYC-399 and/or NYC-399Z; see instructions</i> ) .....	19.		
20.	Other subtractions ( <i>see instructions</i> ) ( <i>attach rider</i> ) .....	20.		
21.	Total subtractions ( <i>add lines 16 through 20</i> ) .....	21.		
22.	Net modifications to federal taxable income ( <i>subtract line 21 from line 15</i> ) .....	22.		
23.	Subtraction modification for qualified banks and other qualified lenders ( <i>from Form NYC-2.2, Schedule A, line 1; see instructions</i> ) ..	23.		
24.	Entire net income (ENI) ( <i>subtract line 23 from line 22</i> ) .....	24.		
25.	Investment and other exempt income ( <i>from Form NYC-2.1, Schedule D, line 1</i> ) .....	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 ( <i>from Form NYC-2.1, Schedule D, line 2</i> ) .....	27.		
28.	Business income ( <i>add lines 26 and 27</i> ) .....	28.		
29.	Addback of income previously reported as investment income ( <i>from Form NYC-2.1, Schedule F, Part 2, line 6; if zero or less, enter 0; see instructions</i> ) .....	29.		
30.	Business income after addback ( <i>add lines 28 and 29</i> ) .....	30.		
31.	Intentionally Omitted .....	31.		
32a.	Allocated business income after addback ( <i>Multiply Line 30 by the business allocation percentage from Schedule F, Part 3</i> ) .....	32a.		
32b.	If the amount on line 32a is not correct, enter correct amount here and explain in rider ( <i>see instructions</i> ) .....	32b.		
33.	Prior net operating loss conversion subtraction ( <i>from Form NYC-2.3, Schedule B, line 2</i> ) .....	33.		
34.	Allocated business income less prior net operating loss conversion subtraction ( <i>see instructions</i> ) .....	34.		
35.	Net operating loss deduction ( <i>from Form NYC-2.4, Schedule A, line 6</i> ) .....	35.		
36.	Business income base ( <i>subtract line 35 from line 34</i> ) .....	36.		
37.	Tax rate ( <i>see instructions</i> ) .....	37.		%
38.	Tax on business income base ( <i>multiply line 36 by line 37 and enter here and on Schedule A, line 1</i> ) .....	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.)☐ - Annually ☐ - Semi-annually ☐ - Quarterly☐ - Monthly ☐ - Weekly ☐ - Daily

	COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
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 (add lines 3 and 4) .....5.			
6. Total liabilities (see instructions) .....6.			
7. Total capital (subtract line 6, column C, from line 5, column C) ..... 7.			
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0) ..... 8.			
9. Business capital (subtract line 8 from line 7)..... 9.			
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0) 10.			
11. Total business capital (add lines 9 and 10) (see instructions) ..... 11.			

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

	COLUMN A	COLUMN B
1. Total liabilities (Schedule C, Part 1, line 6) (see instructions) .....1.		
2. Liabilities directly attributable to investment capital (see instructions) .....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 (Form NYC-2.1, Schedule E, Part 4, Column F, line 4) (see instructions) .....6.		
7. Average FMV of adjusted total assets (Schedule C, Part 1, line 5) (see instructions)..... 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) (see instructions) ..... 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) (see instructions)...19.		
20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from Schedule F, Part 3) .....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 Schedule C, Part 1, line 10 and add any negative value from line 19, if this line 22 has a positive value without such addition) (see instructions) .....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: <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. (multiply line 2a by 0.075%) .....	2b.		
3a. Cooperative housing corporations (see instructions) .....	3a.		
3b. At tax rate 0.04% Enter Boro <input type="text"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (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 (from Form NYC-2.1, Schedule E, line 1) .....			1.	
2. Total of stocks <b>actually</b> held for more than one year (from Form NYC-2.1, Schedule E, line 2) .....			2.	
3. Total of stocks <b>presumed</b> held for more than one year (from Form NYC-2.1, Schedule E, line 3) .....			3.	
4. Total investment capital for the current year (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) .....			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 <b>not</b> meet the holding period (from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, Part 1, line 10) ..5.			5.	



**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.



**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.		
<b>Sum of Weighted Factors</b>		
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)**

- 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.: \_\_\_\_\_ End.: \_\_\_\_\_  
by whom? ☐ New York State Department of Taxation and Finance State period(s): Beg.: \_\_\_\_\_ End.: \_\_\_\_\_  
MMDDYY 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)? ..... ☐ YES ☐ 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? .... ☐ YES ☐ 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. .... ☐ YES ☐ NO
20. Are you subject to tax **solely** as a result of deriving receipts in New York City? (*see instructions*) ..... ☐ YES ☐ NO





**SCHEDULE H - DETERMINATION OF TAX RATE**

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

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

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

**TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (*see instructions*)**

<b>7.</b> If unallocated business income ( <i>Schedule B, line 30</i> ) is less than \$20M and allocated business income ( <i>Schedule B, line 32a or 32b if used</i> ) is less than \$10M	4.425%
<b>8.</b> If unallocated business income ( <i>Schedule B, line 30</i> ) is equal to or greater than \$40M ( <i>regardless of the amount of allocated business income</i> )	8.85%
<b>9.</b> If allocated business income ( <i>Schedule B, line 32a or 32b if used</i> ) is equal to or greater than \$20M ( <i>regardless of the amount of unallocated business income</i> )	8.85%
<b>10.</b> If unallocated business income ( <i>Schedule B, line 30</i> ) is equal to or greater than \$20M but less than \$40M and allocated business income ( <i>Schedule B, line 32a or 32b if used</i> ) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \underline{\hspace{2cm}}\%$
<b>11.</b> If unallocated business income ( <i>Schedule B, line 30</i> ) is less than \$20M and allocated business income ( <i>Schedule B, line 32a or 32b if used</i> ) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \underline{\hspace{2cm}}\%$
<b>12.</b> If unallocated business income ( <i>Schedule B, line 30</i> ) is equal to or greater than \$20M but less than \$40M and allocated business income ( <i>Schedule B, line 32a or 32b if used</i> ) 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	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \underline{\hspace{2cm}}\%$ $4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \underline{\hspace{2cm}}\%$ Enter the greater of the two computed tax rates: <u>                </u> %

**TAX RATE COMPUTATION FOR CERTAIN FINANCIAL CORPORATIONS (*see instructions*)**

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