

Instructions for Form NYC-2A/BC



Member's Detail Report Filed by a Corporation Filing Requirements

2025

Form NYC-2A/BC is an individual report that must be filed by each member of the New York City combined group except for the taxpayer that is the designated agent of the combined group (the corporation responsible for filing Form NYC-2A, Combined Business Corporation Tax Return).

The form also includes a detail schedule of the member's business and investment capital and business allocation line items.

Form NYC-2A/BC must be filed annually and must be attached to the designated agent's Form NYC-2A.

Every member of the combined group that is subject to tax under Subchapter 3-A of Chapter 6 of Title 11 of the City of New York is jointly and severally liable for the tax due pursuant to the combined return.

Reporting period

Use this form for calendar year 2025, fiscal years that begin in 2025 and end in 2026, and tax years of less than 12 months that begin on or after January 1, 2025, but before January 1, 2026.

The 2025 Form NYC-2A/BC also can be used if:

- You have a tax year of less than 12 months that begins and ends in 2026, and
- The 2026 Form NYC-2A/BC is not available at the time you are required to file the return.

All filers must complete the beginning and ending tax year boxes in the upper right corner on page 1 of the form.

Filing your final return

Mark an **X** in the *Final return* box on Form NYC-2A/BC if the group member is a corporation that is no longer subject to tax in New York City.

Do not mark an **X** in the *Final return* box if you are only changing the type of return that you file (for example, from Form NYC-2A to NYC-2 or NYC-3A).

Do not mark an **X** in the *Final return* box in the case of a merger or consolidation.

Full profits from all installment sales made in the final tax year are included in the final re-

turn. Also included in the final return are the remaining profits not yet received from all prior years' installment sales. When applicable to a member of the combined group, such member should include such amounts when computing its own federal separate taxable income in accordance with the provisions of the IRC that govern the computation of taxable income for separate return purposes, but subject to U.S. Treasury Regulations section 1.1502-12 (as that member reports on its Form NYC-2A/BC, Schedule A, line 4 or, in the case of the designated agent, on Form NYC-2A Schedule A, line 31).

LINE INSTRUCTIONS

Schedule A –

Group member's general information

Line 3 – A nontaxpayer member of the combined group is not required to pay the fixed dollar minimum tax. However, it is required to report all other items included in all other computations of Form NYC-2A, including receipts for allocation purposes.

Line 4 – *Federal separate taxable income* means for this purpose, the amount you computed (or if your federal consolidated group is not the same as its New York City combined group, the amount you **would** have computed if the federal consolidated group was comprised of the same members as the New York City combined group) as follows: Report the amount computed in accordance with the provisions of the IRC that govern the computation of taxable income for separate return purposes, but **subject to** Treasury Regulations section 1.1502-12.

Group Member's Minimum Tax.

The fixed dollar minimum tax is determined for each member corporation by the corporation's New York City receipts. To avoid an erroneous assessment or a delay in your refund, you must enter the member's NYC Receipts on line 1 in this section. If you do not have New York City receipts, enter 0 in the box on line 1. If you are a nontaxpayer member of the combined group, enter 0 on line 1. Failure to make an entry on this line may result in an assessment of tax, or reduction of your refund or credit.

Enter the applicable fixed dollar minimum tax on line 2 of this form. To determine the fixed dollar minimum tax, use the table below.

TABLE - FIXED DOLLAR MINIMUM TAX

For a corporation with New York City receipts of:

Not more than \$100,000	\$ 25
More than \$100,000 but not over \$250,000	\$ 75
More than \$250,000 but not over \$500,000	\$ 175
More than \$500,000 but not over \$1,000,000	\$ 500
More than \$1,000,000 but not over \$5,000,000	\$1,500
More than \$5,000,000 but not over \$25,000,000	\$3,500
More than \$25,000,000 but not over \$50,000,000	\$5,000
More than \$50,000,000 but not over \$100,000,000	\$10,000
More than \$100,000,000 but not over \$250,000,000	\$20,000
More than \$250,000,000 but not over \$500,000,000	\$50,000
More than \$500,000,000 but not over \$1,000,000,000	\$100,000
Over \$1,000,000,000	\$200,000

Short Periods - Fixed Dollar Minimum Tax

Compute the New York City receipts for short periods (tax periods of less than 12 months) by dividing the amount of New York City receipts by the number of months in the short period and multiplying the result by 12. Once this annualized amount is calculated, use the table above to determine the fixed dollar minimum tax based on the annualized amount. The resulting fixed dollar minimum tax may be reduced for short periods as indicated below. Enter the reduced amount on line 2 ("Minimum Tax") (If applicable).

Period Reduction

Not more than 6 months	50%
More than 6 months but not more than 9 months	25%
More than 9 months	None

Schedule B -

Group Member's Business Income Base Line Items

See the instructions to the corresponding lines for Schedule B of the NYC-2A.

For lines 2 through 14 and 16 through 20, enter the amounts for this particular member corporation of the combined group. All other lines on Schedule B of the NYC-2A are omitted from the NYC-2A/BC because individual member specific information is not required for these lines of Form NYC-2A.

Schedule C -

Group Member's Capital Base Line Items

The tax on the combined capital base is computed on that portion of the combined capital allocated to New York City.

Capital is defined as all assets, other than investment capital and stock issued by the taxpayer, less liabilities not deducted from investment capital. Capital includes only those assets the income, loss, or expense of which are properly reflected (or would have been properly reflected if not fully depreciated or expensed, or depreciated or expensed to a nominal amount) in the computation of ENI for the tax year. On this Schedule C, enter the amounts for this particular member corporation of the combined group.

Corporate partners filing using the aggregate method must include their proportionate part of the partnership's assets and liabilities in their computation.

LINES 1 THROUGH 5 - AVERAGE VALUE OF TOTAL ASSETS

To determine the value of your assets for business and investment capital purposes, you must include real property and marketable securities at fair market value.

The value of all other property must be included at the value shown on the taxpayer's books and records in accordance with generally accepted accounting principles (GAAP). Attach a schedule showing the computation of the average value.

Average value is generally computed on a quarterly basis. A more frequent basis (monthly, weekly or daily) may be used.

Where the taxpayer's usual accounting practice does not permit computation of average value on a quarterly or more frequent basis, a semiannual or annual basis may be used if no distortion of average value results.

With respect to real property owned by the taxpayer and located within New York City, the fair market value is presumed to be not less than the estimated market value of the property on the Final Assessment Roll of the City for the period covered by the return or the most recent sales price, whichever is greater.

On line 2, enter the value of real property and marketable securities included in line 1. Enter on line 4 the fair market value of real property and marketable securities.

LINE 6

Enter the amount of all liabilities attributable to assets entered on line 1, both long and short term. Use the same method of averaging used to determine average value of assets.

Lines 7 through 14, are not included on Form NYC-2A/BC because individual member specific information is not required for these lines of Form NYC-2A.

Schedule D -

Group Member's Investment Capital for the Current Year

For Schedule D, the line numbers and text on Form NYC-2A/BC correspond to the line numbers of Form NYC-2A. For schedule and line instructions, refer to the corresponding line instructions for Form NYC-2A.

However, for lines 1 through 3 and line 5 only enter the amounts for the particular member corporation of the combined group included in the amount on each of the corresponding lines on Form NYC-2A, Schedule D.

Do not enter any combined amounts on these lines.

Schedule F, Part 2 -

Group Member's Three Factor Business Allocation Line Items for Small Businesses Only

Please see the instructions for Schedule F, Form NYC-2A, pages 19-20 to see if you are eligible to use the three-factor allocation formula on Schedule F, Part 2.

For lines 1 through 1e and line 3a, see the instructions to the corresponding lines for Form NYC-2A, Schedule F, Part 2. For line 2 enter the amounts from Form NYC-2.5A/BC, line 56. All other lines on Schedule F, Part 2 of the NYC-2A are omitted from the NYC-2A/BC because individual member specific information is not required for these lines of the NYC-2A.

Prepayment Schedule

Complete this schedule only if the corporation filing this form made separate payments or has separate credits.

Enter the member's prepayments to be included in Form NYC-2A. If you need more space, write "see attached" in this section, and attach a separate sheet showing all relevant prepayment information.

Line F – Include Business Corporation Tax, General Corporation Tax and Bank Tax payments credited from prior years on Line F.

PRIVACY ACT NOTIFICATION

The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance with the request is voluntary or mandatory, why the request is being made and how the information will be used. The disclosure of Social Security Numbers for taxpayers is mandatory and is required by section 11-102.1 of the Administrative Code of the City of New York. Such numbers disclosed on any report or return are requested for tax administration purposes and will be used to facilitate the processing of tax returns and to establish and maintain a uniform system for identifying taxpayers who are or may be subject to taxes administered and collected by the Department of Finance, and, as may be required by law, or when the taxpayer gives written authorization to the Department of Finance for another department, person, agency or entity to have access (limited or otherwise) to the information contained in his or her return.