



NYC™ -2S
Department of Finance

BUSINESS CORPORATION TAX RETURN 2025

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"/>	
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	Check this box if you have ceased operations in NYC <input type="checkbox"/>	
If final return, date business ended in NYC			
Employer Identification Number: (Please enter entire 9-digit EIN) <input type="text"/> - <input type="text"/>			
Business Code Number as per federal return: <input type="text"/>			
2-character special condition code, if applicable (See instructions): <input type="text"/> <input type="text"/>			

**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	If the purpose of the amended return is to report a federal or state change, check the appropriate box:	<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"/> <input type="text"/>			
<input type="checkbox"/> Federal/State Partnership Change (see instructions)						
Federal form filed:		<input type="checkbox"/> 1120	<input type="checkbox"/> 1120C	<input type="checkbox"/> 1120F	<input type="checkbox"/> 1120-H	<input type="checkbox"/> Other/None

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 13)	1.		
2. Tax on capital base (from Schedule C, line 10; 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. Total prepayments (from Composition of Prepayments Schedule below, line G or H) (See Instructions).....	5.		
6. Balance due (subtract line 5 from line 4).....	6.		
7. Overpayment (subtract line 4 from line 5).....	7.		
8a. Interest (see instructions).....	8a.		
8b. Additional charges (see instructions).....	8b.		
8c. Penalty for underpayment of estimated tax (attach Form NYC-222)	8c.		
9. Total of lines 8a, 8b and 8c	9.		
10. Net overpayment (line 7 less line 9).....	10.		
11. Amount of line 10 to be: <ul style="list-style-type: none"> a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 11c OR <input type="checkbox"/> Paper check..... b. Credited to 2026 estimated tax 	11a.		
11c. Routing Number: <input type="text"/>	11b.		
11c. Routing Number: <input type="text"/>	11c.	Account Type:	Checking <input type="checkbox"/> Savings <input type="checkbox"/>
12. TOTAL REMITTANCE DUE. (see instructions)	12.		
13. NYC rent deducted on federal tax return (see instructions).....	13.		
14. Gross receipts or sales from federal return	14.		
15. Total assets from federal return	15.		

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 5	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 5)		
For Amended Returns only:		
H. Total payments and credits applicable at time of filing of this Amended return (see instr.)		

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. Interest on federal, state, municipal and other obligations not included on line 1	2.	
3. Income taxes paid to the US or its possessions deducted on federal return	3.	
4. NYS Franchise Tax, including MTA taxes and other business taxes deducted on federal return (see instr; attach rider)...4.		
5. NYC Corporate Taxes deducted on federal return (see instructions)	5.	
6. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)	6.	
7. Total additions (add lines 1 through 6)	7.	
8. NYC and NYS tax refunds included on line 7 (see instructions).....	8.	
9. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)	9.	
10. Total subtractions (add lines 8 through 9).....	10.	
11. Net Business Income (subtract line 10 from line 7) (see instructions)	11.	
12. Tax rate (see instructions).....	12.	
13. Tax on business income base (multiply line 11 by line 12 and enter here and on Schedule A, line 1) 13.		%

SCHEDULE C - Computation of Tax on Capital BaseBasis 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 on 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. Net business capital (subtract line 6, column C, from line 5, column C)			7.	

Computation of tax on capital base:

	A Business Capital	B Tax Rate	C Tax on Business Capital Base
8a. At tax rate 0.15%	8a.	X 0.0015	8a.
8b. At tax rate 0.04%, enter borough, block and lot numbers: Boro <input type="checkbox"/> Block <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Lot <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> .. 8b.		X 0.0004	8b.
9. Sum of taxes on capital before exclusion (Enter the sum of line 8a plus line 8b).....			9.
10. Tax on capital base (Subtract \$10,000 from line 9; If zero or less, enter 0 here and on Schedule A, line 2)			10.

SCHEDULE D - Additional Required Information

- List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list).....
- 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
- If "YES" to question 2, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- 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
- 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
- If "YES" to question 4, were all required Commercial Rent Tax Returns filed? .. YES NO
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: _____
- 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
- Are you subject to tax **solely** as a result of deriving receipts in New York City? (see instructions)..... YES NO



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SCHEDULE E - 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.	
C. Enter your business income from Schedule B, line 11	C.	
D. 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.)D. <input type="checkbox"/>		

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

1. If business income (Schedule B, line 11) is less than \$1M.	6.50%
2. If business income (Schedule B, line 11) is equal to or greater than \$1M but less than \$1.5M	6.50% + (2.35% X $\frac{\text{line 11} - 1,000,000}{500,000}$) = _____ %
3. If business income (Schedule B, line 11) is equal to or greater than \$1.5M	8.85%

TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)

4. If business income (Schedule B, line 11) is less than \$10M	4.425%
5. If business income (Schedule B, line 11) is equal to or greater than \$10M but less than \$20M	4.425% + (4.425% X $\frac{\text{line 11} - 10,000,000}{10,000,000}$) = _____ %
6. If business income (Schedule B, line 11) is equal to or greater than \$20M	8.85%

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	Check if self-employed <input type="checkbox"/>	Preparer's Social Security Number or PTIN [REDACTED] - [REDACTED] - [REDACTED]
	Firm's name (or yours, if self-employed)	Address	Date	Firm's Employer Identification Number [REDACTED] - [REDACTED] - [REDACTED]
			Zip Code	

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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