



To be filed by S Corporations only. All C Corporations must file Form NYC-2, NYC-2S or NYC-2A

For CALENDAR YEAR 2025 or FISCAL YEAR beginning 2025 and ending

Name, In Care Of, Address, City and State, Zip Code, Country, Business Telephone Number, Date business began in NYC, Name Change, Address Change, Taxpayer's Email Address, EMPLOYER IDENTIFICATION NUMBER, BUSINESS CODE NUMBER AS PER FEDERAL RETURN, Final return, Special short period return, Amended return, Federal/State Partnership Change, Filing a 52- 53-week taxable year, Enter 2-character special condition code, IRS change, NYS change, Date of Final Determination

SCHEDULE A Computation of Tax BEGIN WITH SCHEDULES B, LINE 6 ON PAGE 2. TRANSFER APPLICABLE AMOUNT TO SCHEDULE A.

Table with columns for line number, description, and Payment Amount. Rows include: A. Payment, 1. Net income, 2. Minimum tax, 3. Tax, 4. First installment of estimated tax, 5. Total before prepayments, 6. Prepayments, 7. Balance due, 8. Overpayment, 9a. Interest, 9b. Additional charges, 9c. Penalty for underpayment, 10. Total of lines 9a, 9b and 9c, 11. Net Overpayment, 12. Amount of line 11 to be, 12c. Routing Number, 13. TOTAL REMITTANCE DUE, 14. Gross receipts or sales from federal return

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: Officer's signature, Title, Date, Firm's email address; Preparer's signature, Preparer's printed name, Check if self-employed, Date, Preparer's Social Security Number or PTIN; Firm's name, Address, Zip Code, Firm's Employer Identification Number

NAME \_\_\_\_\_

EIN \_\_\_\_\_

**SCHEDULE B**

- 1. Federal Taxable Income before net operating loss deduction and special deductions ..... 1.
- 2. State and local income and MTA taxes deducted on federal return (see instructions)..... 2.
- 3. Total of lines 1 and 2..... 3.
- 4. New York City net operating loss deduction (see instructions) ..... 4.
- 5. New York City and New York State income tax refunds included in line1 .....5.
- 6. Taxable net income. Line 3 less the sum of lines 4 and 5 (enter on page 1, Schedule A, Line 1) ..... 6.


**ADDITIONAL REQUIRED INFORMATION - See Instructions**

- 1. 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
- 2. If "YES", were all required Commercial Rent Tax Returns filed? .....  YES  NO  
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: \_\_\_\_\_
- 3. Enter the number of Federal K1 returns attached: \_\_\_\_\_
- 4a. At any time during the taxable year, did the partnership have an interest in real property located in NYC or in an entity owning such real property?  YES  NO
- 4b. If "YES" to question 4a, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.

**MAILING INSTRUCTIONS**

Attach copy of all pages of your federal tax return 1120S.

Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars and drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.

The due date for the calendar year 2025 return is on or before March 16, 2026.

For fiscal years beginning in 2025, file on or before the 15th day of the 3rd month following the close of the fiscal year.

**ALL RETURNS EXCEPT REFUND RETURNS**

NYC DEPARTMENT OF FINANCE  
GENERAL 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  
GENERAL CORPORATION TAX  
P.O. BOX 5563  
BINGHAMTON, NY 13902-5563

