| NYC Department of Finance | **GENERAL CORPORATION TAX WORKSHEET OF CHANGES IN TAX BASE MADE BY INTERNAL REVENUE SERVICE AND/OR NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE** | **2025** |

You MUST attach this Worksheet to Amended Returns filed on Form NYC-3L, NYC-3A, NYC-4S, or NYC-4S EZ, for each tax period for which you or any member of the combined group is reporting any change or correction to taxable income or other basis of tax by the IRS or the NYS Department of Taxation and Finance.

NAME:

EMPLOYER IDENTIFICATION NUMBER: ☐☐☐ - ☐☐☐☐☐☐☐

ARE YOU REPORTING A CHANGE IN FILING STATUS? (SEE INSTRUCTIONS)
☐ YES ☐ NO

NEW FILING STATUS:
☐ SEPARATE ☐ COMBINED ☐ CHANGE IN COMBINED GROUP

ORIGINAL RETURN WAS FILED ON:
☐ NYC-4S ☐ NYC-3L ☐ NYC-3A ☐ NYC-4S-EZ

DATE OF FINAL DETERMINATION: ☐ FEDERAL _____ – _____ – _____   ☐ NEW YORK STATE _____ – _____ – _____

COMPUTATION AND ALLOCATION OF ENTIRE NET INCOME	**COLUMN 1** Originally Reported/Adjusted	**COLUMN 2** Net Change	**COLUMN 3** Correct Amount
1. Business allocation percentage (from Form NYC-3L or NYC-3A, Schedule H, line 7; if not allocating, enter 100%)			
2. Investment allocation percentage (from Form NYC-3L, Schedule D, line 2, or Form NYC-3A Schedule D, line 5. If filing Form NYC4S or NYC-4SEZ enter zero ("0"))			
3. Ordinary business income (loss) (from Form NYC-ATT-S-CORP, line 1)			
4. Ordinary business income plus total additions (from Form NYC-ATT-S-CORP, line 14)			
5. Total deductions from ordinary business income (from Form NYC-ATT-S-CORP, line 21)			
6. Federal taxable income (FTI) before net operating loss (NOL) and special deductions (from Form NYC-3L, NYC-3A, NYC-4S, or NYC-4SEZ, Schedule B, line 1)			
7. Federal taxable income plus NYC additions (from Form NYC-3L or NYC-3A, Schedule B, line 8, Form NYC-4S, Schedule B, line 5, or Form NYC-4SEZ, Schedule B, line 3)			
8. Total NYC deductions (from Form NYC-3L or NYC-3A, Schedule B, line 17, or Form NYC-4S, Schedule B, line 7; if filing Form NYC-4SEZ, enter the sum of Schedule B, lines 4 and 5)			
9. Entire net income (subtract line 8 from line 7)			
10. Entire net income after special adjustments (from Form NYC-3L or Form-NYC-3A, Schedule B, line 18 or 19; if filing Form NYC-4S or NYC-4SEZ, enter amount from line 9, skip lines 11 through 14, and enter zero ("0") on line 15)			
11. Investment income before deduction of New York City net operating loss apportioned to investment income (from Form NYC-3L or NYC-3A, Schedule B, line 20g)			
12. New York City net operating loss deduction (from Form NYC-3L or NYC-3A, Schedule B, line 11)			
13. New York City net operating loss deduction apportioned to investment income (from Form NYC-NOLD-GCT, Schedule B, line 5; see instructions to Form NYC-3A or Form NYC-3L, Schedule B, line 21)			
14. Investment income (subtract line 13 from line11)........			
15. Investment income to be allocated (enter the amount from line 14. If the amount on line 14 is greater than the amount on line 9 or 10, enter the amount from line 9 or 10. If the amount from line 14 is a loss, enter zero ("0"))			
16. Business income to be allocated (subtract line 15 from line 9 or 10)			
17. Allocated investment income (multiply line 15 by line 2)			
18. Allocated business income (multiply line 16 by line 1)			
19. Total allocated net income (line 17 plus line 18)			

2025 GCT reporting worksheet

GENERAL CORPORATION TAX WORKSHEET OF CHANGES IN TAX BASE
MADE BY INTERNAL REVENUE SERVICE AND/OR NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE - continued

2025

	COLUMN 1 Originally Reported/Adjusted	COLUMN 2 Net Change	COLUMN 3 Correct Amount
COMPUTATION OF BUSINESS CAPITAL BASE	**(skip this section if filing Form NYC-4SEZ)**		
20. Total assets from federal return (from Form NYC-3L, Schedule E, line 1, Column C, Form NYC-3A, Schedule E, line 1, Column E, or Form NYC-4S, Schedule C, line 1, Column C. If filing Form NYC-4SEZ, skip lines 20-33) ...			
21. Real property and marketable securities included in line 20 (from Form NYC-3L, Schedule E, line 2, Column C, Form NYC-3A, Schedule E, line 2, Column E, or Form NYC-4S, Schedule C, line 2, Column C) .			
22. Subtract line 21 from line 20..			
23. Real property and marketable securities at fair market value (from Form NYC-3L, Schedule E, line 4, Column C, Form NYC-3A, Schedule E, line 4, Column E, or Form NYC-4S, Schedule C, line 4, Column C)...			
24. Adjusted total assets (add lines 22 and 23)			
25. Total liabilities (from Form NYC-3L, Schedule E, line 6, Column C, Form NYC-3A, Schedule E, line 6, Column E, or Form NYC-4S, Schedule C, line 6, Column C)...			
26. Total capital (subtract line 25 from line 24)			
27. Subsidiary capital (from Form NYC-3L, Schedule C, line 1, Column E, or Form NYC-3A, Schedule C, line 3, Column E; if filing Form NYC-4S enter zero ("0"))....			
28. Business and investment capital (subtract line 27 from line 26; see instructions to Form NYC-3L or Form NYC-3A, Schedule E, line 9)			
29. Investment capital (from Form NYC-3L, Schedule D, line 4; or from Form NYC-3A, Schedule D, line 7; if filing Form NYC-4S enter zero ("0"))			
30. Business capital (subtract line 29 from line 28)			
31. Allocated investment capital (multiply line 2 by line 29; if filing Form NYC-4S enter zero ("0"))			
32. Allocated business capital (multiply line 1 by line 30) .			
33. Total allocated business and investment capital (line 31 plus line 32)			
COMPUTATION OF GENERAL CORPORATION TAX			
34. Net income allocated to New York City (from line 19) .			
35. Tax on net income base (multiply line 34 by applicable tax rate of 8.85%)..			
36. Total capital allocated to New York City (from line 33; if filing Form NYC-4SEZ enter zero ("0"))			
37. Tax on allocated capital (multiply line 36 by applicable tax rate; see instructions to Forms NYC-3L or NYC-4S, Schd. A, lines 2a and 2b, or instructions to Form NYC-3A, Schd. A, line 2; if filing Form NYC-4SEZ enter zero ("0"))			
38. Alternative tax base (from Form NYC-3L or NYC-3A, Alternative Tax Schedule, Page 2, line 11, or Form NYC-4S Instructions, Alternative Tax Worksheet, Page 4, line 6; if filing Form NYC-4SEZ enter zero ("0"))			
39. Alternative tax (multiply line 38 by applicable tax rate of 8.85%; if filing Form NYC-4SEZ enter zero ("0")) ...			

GENERAL CORPORATION TAX WORKSHEET OF CHANGES IN TAX BASE
MADE BY INTERNAL REVENUE SERVICE AND/OR NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE - continued

2025

	COLUMN 1 Originally Reported/Adjusted	COLUMN 2 Net Change	COLUMN 3 Correct Amount
40. NYC Receipts (from Form NYC-3L, Schedule H, line 6, Column A, or Form NYC-3A, Schedule H, line 6a, Column E; or see instructions to Form NYC-4S, Schedule A, line 4, or NYC-4SEZ, Schedule A, line 2)			
41. Minimum tax for reporting corporation (use line 40 amount to determine minimum tax by referencing the table under the instructions to Form NYC-3L, NYC-3A, or NYC-4S, Schedule A, line 4, or NYC-4SEZ, Schedule A, line 2)			
42. Allocated subsidiary capital (from Form NYC-3L, Schedule C, line 2, Column G or from Form NYC-3A, Schedule C, line 4, Column E; if this amount is less than zero, enter zero; if filing Form NYC-4S or NYC-4SEZ enter zero ("0"))			
43. Tax on allocated subsidiary capital (multiply line 42 by applicable tax rate of 0.075%)			
44. Tax (enter the amount from line 35, 37, 39, or 41, whichever is largest, plus line 43)			
45. Minimum tax for taxpayer members of combined group other than reporting corporation (from Form NYC-3A, Schedule M, line 2)			
46. Total tax (line 44 plus line 45)			
47. UBT paid credit (from Form NYC-3L, Schedule A, line 7, or from Form NYC-3A, Schedule A, line 9; if filing Form NYC-4S or NYC-4SEZ enter zero ("0"))			
48. Tax after UBT paid credit (line 46 minus line 47)			
49. Tax credits other than UBT paid credit (attach schedule of credits claimed)			
50. Net tax (line 48 minus line 49)...................................			

	COLUMN A Additional Tax Due	COLUMN B Refund Due
ADDITIONAL TAX OR REFUND DUE		
51. If line 50 (col. 3) exceeds line 50 (col. 1), enter the difference in column A............		
52. If line 50 (col. 3) is less than line 50 (col. 1), enter the difference in column B.......		
53. Interest (from Form NYC-3L, Schedule A, line 17a, Form NYC-3A, Schedule A, line 19a, Form NYC-4S, Schedule A, line 11a, or Form NYC-4SEZ, Schedule A, line 9a)...		
54. Additional charges (form Form NYC-3L, Schedule A, line 17b, Form NYC-3A, Schedule A, line 19b, Form NYC-4S, Schedule A, line 11b, or Form NYC-4SEZ, Schedule A, line 9b)...		
55. Total amount due (add lines 51, 53, and 54)		
56. Refund due (enter amount from line 52 above)		

GENERAL CORPORATION TAX WORKSHEET OF CHANGES IN TAX BASE
MADE BY INTERNAL REVENUE SERVICE AND/OR NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE - continued

2025

EXPLANATION OF CHANGES

Enter the form and line number for each income, deduction, capital and allocation component that is changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Be sure to include the corporation name and EIN number on each attachment.

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____