



For CALENDAR YEAR 2016 or FISCAL YEAR beginning 2016 and ending

Name, In care of, Address, City and State, Zip Code, Country, Business telephone number, Taxpayer's email address, State or country of organization, Date organized, Date business began in NYC, Name Change, Address Change, Employer Identification Number, Business Code Number as per federal return, 2-character special condition code

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, If the purpose of the amended return is to report a federal or state change, check the appropriate box: IRS change, NYS change, Date of Final Determination

- 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

Table with columns: A. Payment, Amount being paid electronically with this return, A., Payment Amount. Rows include: 1. Tax on business income base, 2. Tax on capital base, 3. Minimum tax, 4. Tax, 5. UBT Paid Credit, 6. Tax after UBT Paid Credit, 7. REAP Credit, 8. Real Estate Tax Escalation, 9. LMREAP Credit, 10. Biotechnology Credit, 11. Net Tax after credits, 12. First installment of estimated tax, 13. Total of lines 11, 12a and 12b, 14. Total prepayments, 15. Balance due, 16. Overpayment, 17a. Interest, 17b. Additional charges, 17c. Penalty for underpayment, 18. Total of lines 17a, 17b and 17c, 19. Net overpayment, 20. Amount of line 19 to be: a. Refunded, b. Credited to 2017 estimated tax, 20c. Routing Number, Account Number, Account Type, 21. TOTAL REMITTANCE DUE, 22. NYC rent deducted, 23. Federal Return Filed, 24. Gross receipts or sales from federal return, 25. Total assets from federal return, 26. Business allocation percentage

**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.	Domestic production activities deduction ( <i>see instructions</i> )	13.	
14.	Other additions ( <i>see instructions; attach rider</i> )	14.	
15.	Total additions ( <i>add lines 1 through 14</i> )	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 federal jobs credit ( <i>attach federal Form 5884; 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.	Subtract line 25 from line 24	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, line 6; if zero, enter 0; see instructions</i> )	29.	
30.	Business income after addback ( <i>add lines 28 and 29</i> )	30.	
31.	Business allocation percentage ( <i>from Schedule F, line 5</i> )	31.	%
32.	Allocated business income after addback ( <i>multiply line 30 by line 31</i> )	32.	
33.	Prior net operating loss conversion subtraction ( <i>from Form NYC-2.3, Schedule C, line 4</i> )	33.	
34.	Subtract line 33 from line 32	34.	
35.	Net operating loss deduction ( <i>from Form NYC-2.4, 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.**



**SCHEDULE C - Computation of Tax on Capital Base**

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) .....			11.	
12. Business allocation percentage (from Schedule F, line 5) .....			12.	%

**Computation of tax on capital base:**

13. Allocated business capital (multiply line 11 by line 12) (see instructions).....			13.	
	A Allocated Business Capital	B Tax Rate		C Tax on Allocated Business Capital Base
13a. At tax rate 0.15% .....		X 0.0015	13a.	
13b. At tax rate 0.075%, <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. ....		X 0.00075	13b.	
13c. 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"/> <input type="checkbox"/> Lot <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> .....		X 0.0004	13c.	
14. Tax on capital base (add lines 13a through 13c and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2) .....			14.	

**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, 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, line 10) .....			5.	



**SCHEDULE E - Location of Places of Business Inside and Outside New York City**

**Part 1 -** List location of, and rent paid or payable, if any, for each place of business **INSIDE** New York City, nature of activities at each location (*manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.*), and number of employees, their wages, salaries and duties at each location. (*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					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....					

**Part 2 -** List location of, and rent paid or payable, if any, for each place of business **OUTSIDE** New York City, nature of activities at each location (*manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.*), and number of employees, their wages, salaries and duties at each location. (*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					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....					

**SCHEDULE F - Computation of Business Allocation Percentage**

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1a. Real estate owned .....	1a.	1a.
1b. Real estate rented - multiply by 8 ( <i>see instr.</i> ) ( <i>attach rider</i> ) .....	1b.	1b.
1c. Inventories owned .....	1c.	1c.
1d. Tangible personal property owned ( <i>see instructions</i> ) .....	1d.	1d.
1e. Tangible personal property rented - multiply by 8 ( <i>see instr., attach rider</i> ) ...	1e.	1e.
1f. Total .....	1f.	1f.
1g. Percentage in New York City ( <i>divide line 1f, column A by line 1f, column B</i> ) .....	1g.	1g. %
1h. Multiply line 1g by 6.5 .....	1h.	1h.
2a. Receipts ( <i>from Form NYC-2.5, line 54</i> ) .....	2a.	2a.
2b. Percentage in New York City ( <i>divide line 2a, column A by line 2a, column B</i> ) .....	2b.	2b. %
2c. Multiply line 2b by 87 .....	2c.	2c.
3a. Wages, salaries and other compensation of employees, except general executive officers ( <i>see instructions</i> ) .....	3a.	3a.
3b. Percentage in New York City ( <i>divide line 3a, column A by line 3a, column B</i> ) .....	3b.	3b. %
3c. Multiply line 3b by 6.5 .....	3c.	3c.
<b>Sum of Weighted Factors</b>		
4. Add lines 1h, 2c and 3c .....	4.	4.
<b>Business Allocation Percentage</b>		
5. Divide 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. Enter as percentage. Round to the nearest one hundredth of a percentage point. This is your business allocation percentage .....	5.	5. %



**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.: \_\_\_\_\_  
MMDDYY MMDDYY  
 by whom?  New York State Department of Taxation and Finance State period(s): Beg.: \_\_\_\_\_ End.: \_\_\_\_\_  
MMDDYY MMDDYY
7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions) .....  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", complete the following (if more than one, attach separate sheet). .....  YES  NO  
 Shareholder's name: \_\_\_\_\_ SSN/EIN: \_\_\_\_\_  
 Interest paid to shareholder: \_\_\_\_\_ Total indebtedness to shareholder described above: \_\_\_\_\_ Total interest paid: \_\_\_\_\_
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



**SCHEDULE H - 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..... **B.**

C. Enter your combined unallocated business income from Schedule B, line 30..... **C.**

D. Enter your combined allocated business income from Schedule B, line 32..... **D.**

E. If you are a Qualified Manufacturing Corporation mark an **X** in the box (see instructions)..... **E.**

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

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

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

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

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

13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i)	9.00%
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**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory First Installment .....		
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 .....		
<b>G. TOTAL</b> of A through F (enter on Schedule A, line 14) .....		

**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
	Preparer's signature	Preparer's printed name	Check if self-employed <input type="checkbox"/> Date	Preparer's Social Security Number or PTIN [ ] - [ ] - [ ]
<b>PREPARER'S USE ONLY</b>	▲ 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 2016 return is on or before April 18, 2017. For fiscal years beginning in 2016, 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

