



For CALENDAR YEAR 2018 or FISCAL YEAR beginning \_\_\_\_\_, 2018 and ending \_\_\_\_\_, \_\_\_\_\_

Print or Type:

Name (If combined filer, give name of designated agent) See Instructions		Name Change <input type="checkbox"/>	Taxpayer's Email Address	
In Care of		EMPLOYER IDENTIFICATION NUMBER		
Address (number and street)		Address Change <input type="checkbox"/>	[ ] - [ ]	
City and State	Zip Code	Country (if not US)		
Business telephone number		Person to contact		
BUSINESS CODE NUMBER AS PER FEDERAL RETURN				
[ ]				

**Business C Corporations only. Filing form: NYC-2, NYC-2A, NYC-2S**

**COMPUTATION OF MANDATORY FIRST INSTALLMENT**

		Payment Amount	
<b>A. Payment</b>	Amount included with form - Make payable to: NYC Department of Finance .....A.		
1.	C Corporation tax from the second preceding year .....	1.	
2.	First installment for upcoming year .....	2.	
3.	Credits from prior year .....	3.	
4.	Amount due (line 2 less line 3) .....	4.	

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this form, 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 form with the preparer listed below. (See instructions) .....YES

<b>SIGN HERE</b>	Signature of officer	Title	Date	Firm's email address
	<b>PREPARER'S USE ONLY</b>	Preparer's signature	Preparer's printed name	Check if self-employed <input type="checkbox"/>
			Date	Preparer's Social Security Number or PTIN
				Firm's Employer Identification Number
	▲ Firm's name (or yours, if self-employed)	▲ Address	▲ Zip Code	

**MAILING INSTRUCTIONS:**

**MAIL FORM TO:**  
NYC DEPARTMENT OF FINANCE  
P.O. BOX 3929  
NEW YORK, NY 10008-3929

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

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

**KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS ON PAGE 2.**

**ELECTRONIC FILING**

Register for electronic filing. It is an easy, secure and convenient way to file a declaration and an extension and pay taxes on-line.  
For more information log on to **NYC.gov/eservices**

**WHO MUST FILE**

Every C corporation subject to the New York City Business Corporation Tax (Title 11, Chapter 6, Subchapter 3-A of the Administrative Code) must file Form NYC-300 and pay the Mandatory First Installment (“MFI”) if its tax for the second preceding year exceeded \$1,000. The MFI is equal to 25 percent of the tax for the second preceding tax year for which the payment must be made. See Administrative Code §11-658. For a group filing a combined return, this form should be filed by the designated agent of the group, as defined in Administrative Code §11-654.3(7).

**WHEN TO FILE**

The due date is 2-1/2 months into the current year, not the due date of the return or extension. For a calendar year taxpayer, the due date is March 15th. *If any of the dates fall on a Saturday, Sunday or legal holiday, the due date is the next business day.*

**COMPUTATION OF MANDATORY FIRST INSTALLMENT (MFI) OF ESTIMATED TAX FOR CURRENT YEAR**

Corporations whose tax liability for the second preceding year exceeds \$1,000 are required to pay 25% of the tax liability for the second preceding year as a first installment of estimated tax for the current year (MFI). The second preceding year’s tax means the tax imposed on the taxpayer by section 11-653 of the Administrative Code for the second preceding calendar or fiscal year.

**EXAMPLE:** Corporation A is a calendar year taxpayer. For calendar year 2015, Corporation A reported \$2,000 in Business Corporation Tax. Corporation A must pay \$500 with its Form NYC-300 for 2017.

**Line 1** - Enter the total tax after credits for the second preceding tax year.

**Line 2** - If the tax on line 1 is greater than \$1,000, the MFI is computed by multiplying the tax by 25%.

**Note:** If you do not have a second preceding tax year because a return was not required to be filed, then you are not required to make an MFI of estimated tax; **do not** file this form. You must still make a declaration of estimated tax, and pay the remaining installments of estimated Business Corporation Tax using Form NYC-400, Estimated Tax by Business Corporations and Subchapter S General Corporations.

**PENALTY**

The law imposes penalties for failure to pay or underpayment of estimated tax. (*Refer to Section 11-676, Subdivisions 3 and 4 of the Administrative Code.*)

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