



Name of Designated Agent	EIN of Designated Agent
Name of Combined Member	EIN of Combined Member
For CALENDAR YEAR 2023 or FISCAL YEAR beginning _____ 2023 and ending _____	

**SCHEDULE A - Group Member's Information**  
**General Information**

1. Are you a real estate investment trust (REIT) or regulated investment company (RIC)?..... <input type="checkbox"/> YES <input type="checkbox"/> NO	
2. Are you a combinable captive insurance company? ..... <input type="checkbox"/> YES <input type="checkbox"/> NO	
3. Are you a nontaxpayer member of the combined group? ..... <input type="checkbox"/> YES <input type="checkbox"/> NO	
4. Federal separate taxable income (see instructions) ..... 4.	
5. Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3)..... 5.	
6. Enter your unabsorbed net operating loss at the end of the base year (from Form NYC- 2.3)..... 6.	
7. Enter your PNOLC subtraction annual allotment (from Form NYC-2.3) ..... 7.	
8. Are you an interest charge domestic international sales corporation (IC-DISC)?..... <input type="checkbox"/> YES <input type="checkbox"/> NO	

<b>Minimum tax (taxable group members only)</b>	
1. NYC Receipts (see instructions)..... 1.	
2. Minimum Tax (only for the corporations filing this form; see instructions) ..... 2.	

**SCHEDULE B - Group Member's Business Income Base Line Items**

2. Dividends and interest effectively connected with the conduct of a trade or business in the United States by alien corporations..... 2.	
3. Any other income 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 alien corporations ..... 3.	
4. Dividends by non-alien corporations ..... 4.	
5. Interest on federal, state, municipal and other obligations by non-alien corporations ..... 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 (see instructions; attach rider) ..... 7.	
8. NYC Corporate Taxes deducted on federal return (see instructions) ..... 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 (attach Form NYC-399 and/or NYC-399Z)..... 11.	
12. Payment for use of intangibles ..... 12.	
13. Intentionally Omitted ..... 13.	
14. Other additions (see instructions; attach rider)..... 14.	
15. Intentionally Omitted ..... 15.	
16. Gain from sale of certain property acquired prior to 1/1/66 (see instructions) ..... 16.	
17. NYC and NYS tax refunds included on Form NYC-2A, Schedule B, line 17 (see instructions)..... 17.	
18. Wages and salaries subject to IRC §280C deduction disallowance (see instructions)..... 18.	
19. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions) ..... 19.	
20. Other subtractions (see instructions) (attach rider) ..... 20.	

**SCHEDULE C - Group Member's Capital Base Line Items**

Basis used to determine average value in column C. **Check one.** (Attach detailed schedule.)

- Annually       - Semi-annually       - Quarterly  
 - Monthly       - Weekly       - Daily

	A Beginning of Year	B End of Year	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.

**SCHEDULE D - Computation of Group Member's Investment Capital for the Current Year**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
1. Member's total capital that generates income claimed to not be allocable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1).....			1.
2. Total of stocks actually held for more than one year (from Form NYC-2.1, Schedule E, line 2) .....			2.
3. Total of stocks presumed held for more than one year (from Form NYC-2.1, Schedule E, line 3) .....			3.
4. Member's total investment capital for the current year (add Column C, lines 1, 2 and 3; if zero or less, enter 0) .....			4.

**Addback of capital previously reported as investment capital**

	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 not meet the holding period (as included in Form NYC-2.1, Schedule F, line 1) .....			5.

**SCHEDULE E - Group Member's Location of Places of Business Inside and Outside New York City**

**ALL TAXPAYERS MUST COMPLETE SCHEDULE E, PARTS 1 AND 2**

**Part 1 - List location for each place of business INSIDE New York City (see instructions; 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					
Total .....					

**Part 2 - List location for each place of business OUTSIDE New York City (see instructions; 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					
Total .....					



**COMPLETE ONLY SCHEDULE F, PART 1 OR SCHEDULE F, PART 2**

**SCHEDULE F, Part 1 - Group Member's Single Receipts Factor Business Allocation Line Item**

Please complete Form NYC-2.5A/BC and enter the values from line 54, Columns A and B on Schedule F, Part 1, Columns A and B below.

	COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1. Receipts (from Form NYC-2.5A/BC, line 54) .....	1.		1.	

**SCHEDULE F, Part 2 - Group Member's three Factor Business Allocation Line Items for Small Businesses Only (see instructions)**

	COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1a. Real estate owned .....	1a.		1a.	
1b. Real estate rented - multiply by 8 (see instr.) (attach rider) .....	1b.		1b.	
1c. Inventories owned.....	1c.		1c.	
1d. Tangible personal property owned (see instructions) .....	1d.		1d.	
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider) ...	1e.		1e.	
1f. Total (add columns A and B, lines 1a through 1e) .....	1f.		1f.	
2. Receipts (from Form NYC-2.5A/BC, line 54) .....	2.		2.	
3. Wages, salaries and other compensation of employees, except general executive officers (see instructions) .....	3.		3.	

**COMPOSITION OF PREPAYMENTS SCHEDULE (If separate payments were made)**

	DATE	AMOUNT	
A. Mandatory first installment paid for tax year 2023 (Do not include your mandatory first installment paid for tax year 2024) .....			
B. Payment with Declaration, Form NYC-400 (1).....			
C. Payment with Notice of Estimated Tax Due (2).....			
D. Payment with Notice of Estimated Tax Due (3).....			
E. Payment with extension, Form NYC-EXT .....			
F. Overpayment from preceding year credited to this year .....			
G. TOTAL of A through F .....			

