

For CALENDAR YEAR 2023 or FISCAL YEAR beginning 2023, and ending

Name of reporting corporation, In Care Of, Address, City and State, Zip Code, Country, Business Telephone Number, Date business began in NYC, Name of parent of controlled group, Employer Id. No., TAXPAYER'S EMAIL ADDRESS, EMPLOYER IDENTIFICATION NUMBER OF REPORTING CORPORATION, BUSINESS CODE NUMBER AS PER FEDERAL RETURN, NYC PRINCIPAL BUSINESS ACTIVITY, CHECK ALL THAT APPLY, Final return, Special short period return, Claim any 9/11/01-related federal tax benefits, Amended return, 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 SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

Table with columns: A. Payment, Amount being paid electronically with this return, A., Payment Amount. Rows include: 1. Allocated combined income, 2. Allocated combined capital, 3. Alternative Tax, 4. Minimum tax for reporting corporation only, 5. Allocated subsidiary capital, 6. Combined Tax, 7. Minimum Tax for taxable corporations, 8. Total combined tax, 9. UBT Paid Credit, 10. Tax after UBT paid Credit, 11a. REAP Credit, 11b. LMREAP Credit, 12a. Real Estate Tax Escalation, 12b. Biotechnology Credit, 12c. Beer Production Credit, 12d. Child Care Credit, 13. Net combined tax after credits, 14. First installment of estimated tax, 15. Net Tax, 16. Total Prepayments, 17. Balance due, 18. Overpayment, 19a. Interest, 19b. Additional charges, 19c. Penalty for underpayment, 20. Total of lines 19a, 19b and 19c, 21. Net overpayment, 22. Amount of line 21 to be, 22c. Routing Number, 23. TOTAL REMITTANCE DUE

SCHEDULE A - Continued Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 3. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

24. Combined group's issuer's allocation percentage (from Schedule E, line 15)	24.	%	
25. Gross receipts or sales (See instructions).....	25.		
26. Total assets (Schedule E, line 1, column E)	26.		
27. Compensation of more than 5% stockholders as used in computation of line 3 (Sch. F, line 1, col. E) ..	27.		
28. NYC rent deducted on federal tax return	28.		
29. Intentionally Omitted.....	29.		
30. Number of Subsidiaries _____ Number of taxable Subsidiaries _____	30.		

PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 16	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax.....		
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 prepayments from subsidiaries (attach rider)		
H. TOTAL of A through G (enter on Schedule A, line 16)		

ALTERNATIVE TAX SCHEDULE

Refer to instructions before computing the alternative tax.

Net income/loss (See instructions)	1.	\$	
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instructions.)	2.	\$	
Total (line 1 plus line 2)	3.	\$	
Statutory exclusion - Enter \$40,000. (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return).....	4.	\$	
Net amount (line 3 minus line 4)	5.	\$	
15% of net amount (line 5 x 15%).....	6.	\$	
Investment income to be allocated (amount on Schedule B, line 22b, Column E x 15%. Do not enter more than the amount on line 6 above. Enter "0" if not applicable.)	7.	\$	
Business income to be allocated (line 6 minus line 7).....	8.	\$	
Allocated investment income (line 7 x investment allocation % from Schedule D, line 5)	9.	\$	
Allocated business income (line 8 x business allocation % from Schedule H, line 7)	10.	\$	
Taxable net income (line 9 plus line 10).....	11.	\$	
Tax rate	12.		8.85% (.0885)
Alternative tax (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3	13.	\$	

NEW MAILING INSTRUCTIONS - DO NOT INCLUDE PAYMENT WITH RETURN

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 2023 return is on or before March 15, 2024.

For fiscal years beginning in 2023, 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

SCHEDULE B

Computation of combined entire net income

- 1. Federal taxable income before net operating loss deduction and special deductions *(see instructions)*
- 2. Interest on federal, state, municipal and other obligations not included in line 1 above *(see instructions)*
- 3. Deductions directly attributable to subsidiary capital *(attach list) (see instructions)*
- 4. Deductions indirectly attributable to subsidiary capital *(attach list) (see instructions)*
- 5a. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (attach rider) *(see instr.)*
- 5b. NYC General Corporation Tax deducted on federal return *(see instructions)*
- 5c. NYS Pass Through Entity Tax (PTET) and similar taxes from other jurisdictions deducted from Federal Taxable Income *(see instructions)* ..
- 5d. NYC Pass Through Entity Tax (PTET) deducted from Federal Taxable Income *(see instructions)*
- 6. New York City adjustments relating to *(see instructions)*:
 - (a) Employment opportunity relocation costs credit and IBZ credit
 - (b) Real estate tax escalation credit
 - (c) ACRS depreciation and/or adjustment *(attach Form NYC-399 and/or NYC-399Z)*
- 7. Additions:
 - (a) Payment for use of intangibles
 - (b) Intentionally Omitted
 - (c) Other *(see instructions) (attach rider)*
- 8. Total of lines 1 through 7c
- 9a. Dividends from subsidiary capital *(itemize on rider) (see instr.)*
- 9b. Interest from subsidiary capital *(itemize on rider) (see instructions)*
- 9c. Gains from subsidiary capital
- 10. 50% of dividends from nonsubsidiary corporations *(see instructions)*
- 11. Combined New York City net operating loss deduction *(attach Form NYC-NOLD-GCT) (see instructions)*
- 12. Gain on sale of certain property acquired prior to 1/1/66 *(see instructions)*
- 13. NYC and NYS tax refunds included in Sch. B, line 8 *(see instructions)*
- 14. Wages and salaries subject to IRC §280C deduction disallowance *(see instructions)*
- 15. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules *(attach Form NYC-399 and/or NYC-399Z) (see instr.)*
- 16a. Contributions of capital by governmental entities or civic groups *(see instructions)*
- 16b. Other deductions *(see instructions) (attach rider)*
- 17. Total deductions (add lines 9a through 16b)
- 18. Combined Entire net income (line 8 less line 17) *(see instructions)*
- 19. If the amount on line 18 is not correct, enter correct amount here and explain in rider *(see instr.)*
- 20. Investment income - (complete lines a through h below) *(see instructions)*
 - (a) Dividends from nonsubsidiary stocks held for investment *(see instructions)*
 - (b) Interest from investment capital (include federal, state and municipal obligations) *(itemize in rider)*
 - (c) Net capital gain (loss) from sales or exchanges of nonsubsidiary securities held for investment
 (itemize on rider or attach Federal Schedule D)
 - (d) Income from assets included on line 3 of Schedule D
 - (e) Add lines 20a through 20d inclusive
 - (f) Deductions directly or indirectly attributable to investment income (attach list) *(see instructions)*
 - (g) Balance (20e less line 20f)
 - (h) Interest on bank accounts included in income reported on line 20d
- 21. Combined New York City net operating loss deduction apportioned to investment income *(attach Form NYC-NOLD-GCT) (see instr.)*
- 22a. Combined Investment income (line 20g less line 21)
- 22b. Combined Investment income to be allocated *(see instructions)*
- 23. Combined Business income to be allocated (line 18 or line 19 less line 22b)
- 24. Allocated combined investment income (Schedule B, line 22b, column E x Schedule D, line 5, column E)
- 25a. Allocated combined business income (Schedule B, line 23, column E x Schedule H, line 7, column E)
- 25b. If the amount on line 25a is not correct, enter correct amount here and explain in rider *(see instructions)*
- 26. Total allocated combined net income (line 24 plus line 25a or line 25b (enter on Schedule A, line 1))



SCHEDULE B

Computation of combined entire net income

	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercompany Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1.					1.	
2.					2.	
3.					3.	
4.					4.	
5a.					5a.	
5b.					5b.	
5c.					5c.	
5d.					5d.	
6a.					6a.	
6b.					6b.	
6c.					6c.	
7a.					7a.	
7c.					7c.	
8.					8.	
9a.					9a.	
9b.					9b.	
9c.					9c.	
10.					10.	
11.					11.	
12.					12.	
13.					13.	
14.					14.	
15.					15.	
16a.					16a.	
16b.					16b.	
17.					17.	
18.					18.	
19.					19.	
20a.					20a.	
20b.					20b.	
20c.					20c.	
20d.					20d.	
20e.					20e.	
20f.					20f.	
20g.					20g.	
20h.					20h.	
21.					21.	
22a.					22a.	
22b.					22b.	
23.					23.	
24.					24.	
25a.					25a.	
25b.					25b.	
26.					26.	



SCHEDULE C Computation of combined subsidiary capital

- 1. Average value.....
- 2. Liabilities directly or indirectly attributable to subsidiary capital
- 3. Net average value (line 1 less line 2)
- 4. Net value allocated to New York City

SCHEDULE D Computation of combined investment capital and investment allocation percentage

- 1. Average value
- 2. Liabilities directly or indirectly attributable to investment capital.....
- 3. Net average value (line 1 less line 2)
- 4. Value allocated to New York City
- 5. Combined investment allocation percentage (line 4 divided by line 3)
- 6. Cash
- 7. Combined investment capital (add lines 3 and 6)

SCHEDULE E Computation of combined capital (use average values)

Is average value computed quarterly? YES NO If NO, explain: _____

- 1. Total assets from federal return
- 2. Real property and marketable securities included in line 1
- 3. Subtract line 2 from line 1
- 4. Real property and marketable securities at fair market value.....
- 5. Adjusted total asset (add lines 3 and 4).....
- 6. Total liabilities (see instructions)
- 7. Combined total capital (line 5 less line 6, column E)
- 8. Combined Subsidiary capital (Schedule C, line 3, column E).....
- 9. Combined Business and Investment capital (line 7 less line 8, column E)
- 10. Combined Investment capital (Schedule D, line 7, column E).....
- 11. Combined Business capital (line 9 less line 10, column E).....
- 12. Allocated combined investment capital (Schedule E, line 10 x Schedule D, line 5).....
- 13. Allocated combined business capital (Schedule E, line 11 x Schedule H, line 7)
- 14. Total allocated combined business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2)
- 15. Issuer's allocation percentage (sum of Sch. E, line 14 and Sch. C, line 4 col. E ÷ Sch. E, line 7 rounded to the nearest hundredth of a percent) (enter on page 2 - line 24. See Instructions)

SCHEDULE F Computation of combined salaries and compensation of certain stockholders

- 1. Total Salary and All Other Compensation Received from Corporation



SCHEDULE C Computation of combined subsidiary capital

	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1.					1.	
2.					2.	
3.					3.	
4.					4.	

SCHEDULE D Computation of combined investment capital and investment allocation percentage

1.					1.	
2.					2.	
3.					3.	
4.					4.	
5.					5.	%
6.					6.	
7.					7.	

SCHEDULE E Computation of combined capital (use average values)

1.					1.	
2.					2.	
3.					3.	
4.					4.	
5.					5.	
6.					6.	
7.					7.	
8.					8.	
9.					9.	
10.					10.	
11.					11.	
12.					12.	
13.					13.	
14.					14.	
15.					15.	%

SCHEDULE F Computation of combined salaries and compensation of certain stockholders

1.					1.	
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SCHEDULE H

Computation of combined business allocation percentage

Taxpayers must report their Business Allocation Percentage in this schedule for this return to be accepted

RECEIPTS FACTOR

Receipts in the regular course of business from:

- 1a. Sales of tangible personal property where shipments are made to points within New York City
- 1b. Everywhere sales of tangible personal property
- 2a. NYC services performed
- 2b. Everywhere services performed.....
- 3a. NYC rentals of property.....
- 3b. Everywhere rentals of property
- 4a. NYC royalties
- 4b. Everywhere royalties.....
- 5a. Other NYC business receipts.....
- 5b. Other Everywhere business receipts
- 6a. Total NYC receipts(add lines 1a, 2a, 3a, 4a, 5a).....
- 6b. Total Everywhere receipts (add lines 1b, 2b, 3b, 4b, 5b)
- 7. Combined Business Allocation Percentage (line 6a column E divided by line 6b, column E rounded to the nearest hundredth of a percent. See instructions.)



SCHEDULE H

Computation of combined business allocation percentage

Taxpayers must report their Business Allocation Percentage in this schedule for this return to be accepted

	COLUMN A Reporting Corporation	COLUMN B Total Subsidiaries From NYC-3A/B	COLUMN C Subtotal Column A plus Column B	COLUMN D Intercorporate Eliminations (attach rider)		COLUMN E Combined Total Column C less Column D
1a.					1a.	
1b.					1b.	
2a.					2a.	
2b.					2b.	
3a.					3a.	
3b.					3b.	
4a.					4a.	
4b.					4b.	
5a.					5a.	
5b.					5b.	
6a.					6a.	
6b.					6b.	
7.					7.	%



SCHEDULE M Computation of Minimum Tax for taxable corporations

			COMBINED TOTALS	
1.	Number of Subsidiaries:.....1.	<input type="text"/>		
	Number of taxable subsidiaries with NYC gross receipts of:			
1a.	Not more than \$100,000:.....1aa.		X \$251ab.	
1b.	More than \$100,000 but not over \$250,000:1ba.		X \$751bb.	
1c.	More than \$250,000 but not over \$500,000:.....1ca.		X \$1751cb.	
1d.	More than \$500,000 but not over \$1,000,000:1da.		X \$5001db.	
1e.	More than \$1,000,000 but not over \$5,000,000:.....1ea.		X \$15001eb.	
1f.	More than \$5,000,000 but not over \$25,000,000:1fa.		X \$35001fb.	
1g.	Over \$25,000,000:1ga.		X \$50001gb.	
2.	Minimum tax for taxable corporations (add lines 1ab through 1gb) (enter here and on Schedule A, line 7) 2.			



ADDITIONAL INFORMATION REQUIRED

The following information must be entered for this return to be complete.

- 1a. New York City principal business activity _____
- 1b. Other significant business activities (attach schedule, see instructions) _____
- 1c. Trade name of reporting corporation, if different from name entered on page 1 _____
- 2. Have there been **any changes** in the **composition** of the group of corporations **included** in this Combined General Corporation Tax Return from the **prior Tax Period**? YES NO
If "YES", complete Part III and/or Part IV of the Affiliations Schedule on page 12 of this Form NYC-3A.
- 3. Is only one subsidiary included in this return? YES NO
If "YES", give name of corporation: _____ EIN: _____
- 4. Is any member corporation also 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, if any _____ EIN _____
- 5. 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, for the combined group, any variation of the combined group or any member corporation or are any of the same currently under audit? YES NO
If "YES", by whom? Internal Revenue Service State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
 New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
- 6. If "YES" to question 5:
 - 6a. For years prior to 1/1/15, has Form(s) NYC-3360 been filed? YES NO
 - 6b. For years beginning on or after 1/1/15, has an amended return(s) been filed? YES NO
- 7. Did any member corporation make any payments treated as interest in the computation of entire net 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: _____
- 8. Was any member corporation also 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).
- 9. At any time during the taxable year, did any member 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
- 10. a) If "YES" to 9, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, borough, block and lot number.
b) 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
c) Was there a partial or complete liquidation of the owning corporation? YES NO
d) Was 50% or more of the owning corporation's ownership transferred during the tax year, over a three-year period or according to a plan? YES NO
- 11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? YES NO
- 12. If "NO" to 11, explain: _____
- 13. Does any member corporation have one or more qualified subchapter S subsidiaries? YES NO
If "YES": Attach a schedule showing the name, address and EIN, if any, of each QSSS and indicate whether the QSSS filed or was required to file a City business income tax return. (see instructions)
- 14. Enter the number of Fed K1 returns attached: _____
- 15. Does any member corporation 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
- 16. If "YES," were all required Commercial Rent Tax Returns filed? YES NO
Attach schedule listing name of member corporation(s) and Employer Identification Number(s) which was used on the Commercial Rent Tax Return(s).



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: Signature of officer _____ Title _____ Date _____

▼ PREPARER USE ONLY ▼

Preparer's signature _____ Preparer's printed name _____ Check if self-employed Date _____

▲ Firm's name (or yours, if self-employed) _____ ▲ Address _____ ▲ Zip Code _____

Preparer's Social Security Number or PTIN _____ Firm's Employer Identification Number _____ Firm's Email Address _____

AFFILIATIONS SCHEDULE (See Instructions)

Part I General Information

Corp. No.	Name and address of corporation	Employer Identification Number
1.	Common parent corporation on federal return:	1.
2.	Reporting corporation on NYC-3A:	2.
3.	Affiliated corporations:	3.
4.		4.
5.		5.
6.		6.
7.		7.
8.		8.
9.		9.
10.		10.

Part II Principal Business Activity, Voting Stock Information, Etc.

Corp. No.	Principal business activity (PBA)	NAICS	STOCKHOLDINGS AT BEGINNING OF YEAR			
			number of shares	percent of voting power	percent of value	Owned by corporation number
1.	Common parent corporation on federal return:		1.	%	%	
2.	Reporting corporation on NYC-3A:		2.	%	%	
3.	Affiliated corporations:		3.	%	%	
4.			4.	%	%	
5.			5.	%	%	
6.			6.	%	%	
7.			7.	%	%	
8.			8.	%	%	
9.			9.	%	%	
10.			10.	%	%	



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Part III

Entities Included in Combined Return (see below)

Are any entities included in the Combined General Corporation Tax return that were not included in the return for the prior period? YES NO

Complete this schedule for each corporation included in the Combined General Corporation Tax Return that (i) was not included in the Combined General Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain how the filing of a return on a separate basis distorts the corporation's activities, business, income or capital in New York City, including the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) INCLUDED IN COMBINED GENERAL CORPORATION TAX RETURN

If additional space is required, please use this format on a separate sheet and attach to this page.

Part IV

Entities Not Included in Combined Return (see below)

Are any entities excluded from the Combined General Corporation Tax return that were included in the return for the prior period? YES NO

Complete this schedule for each corporation excluded from the Combined General Corporation Tax Return that (i) was included in the Combined General Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain the reason(s) for the exclusion of each corporation from the combined return, including a description of the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) EXCLUDED FROM COMBINED GENERAL CORPORATION TAX RETURN

If additional space is required, please use this format on a separate sheet and attach to this page.

