



For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2018 and ending

Name, In Care Of, Address, City and State, Zip Code, Country, Business Telephone Number, Date business began in NYC, Name Change, Address Change, Taxpayer's Email Address, EMPLOYER IDENTIFICATION NUMBER, BUSINESS CODE NUMBER AS PER FEDERAL RETURN

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, A pro-forma federal return is attached, 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 for description, amount, and payment amount. Rows include: A. Payment, 1. Allocated net income, 2a. Allocated capital, 2b. Total allocated capital, 2c. Cooperatives, 3. Alternative Tax, 4. Minimum tax, 5. Allocated subsidiary capital, 6. Tax, 7. UBT Paid Credit, 8. Tax after UBT Credit, 9a. REAP Credit, 9b. LMREAP Credit, 10a. Real Estate Tax Escalation, 10b. Biotechnology Credit, 10c. Beer Production Credit, 11. Net tax after credits, 12. First installment of estimated tax, 13. Total of lines 11, 12a and 12b, 14. 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, 20c. Routing Number, 21. 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.

22.	Issuer's allocation percentage (from Schedule E, line 15) .....	22.		%	
23.	NYC rent deducted on federal tax return or NYC rent from Schedule G, Part 1. (See instructions)	23.			
24.	Gross receipts or sales from federal return .....	24.			
25.	EIN of Parent Corporation ..... <input type="text"/> - <input type="text"/>				
26.	Total assets from federal return .....	26.			
27.	EIN of Common Parent Corporation..... <input type="text"/> - <input type="text"/>				
28.	Compensation of stockholders (from Sched. F, line 1) .....	28.			
29.	Business allocation percentage (from Schedule H, line 7) - if not allocating, enter 100% .....	29.		%	

**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	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 of A through F (enter on Schedule A, line 14) .....		

**ALTERNATIVE TAX SCHEDULE** Refer to page 7 of 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 instr.) ....	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 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 2F) ..... <input type="text"/> %	9.	\$	
Allocated business income (line 8 x business allocation % from Schedule H, line 7) ..... <input type="text"/> %	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.	\$	



**SCHEDULE B** Computation and Allocation of Entire Net Income

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



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ATTACH ALL PAGES OF FEDERAL RETURN

**SCHEDULE C Subsidiary Capital and Allocation**

A DESCRIPTION OF SUBSIDIARY CAPITAL LIST EACH ITEM (USE RIDER IF NECESSARY)		B EMPLOYER IDENTIFICATION NUMBER	C % of Voting Stock Owned	D Average Value	E Liabilities Directly or In- directly Attributable to Subsidiary Capital	F Net Average Value (column C minus column D)	G Issuer's Allocation Percentage	H Value Allocated to NYC (column E x column F)
			%				%	
1. Total Cols C, D and E (including items on rider) 1.								
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 5 .....2.								

**SCHEDULE D Investment Capital and Allocation**

A DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	B No. of Shares or Amount of Securities	C Average Value	D Liabilities Directly or Indirectly Attributable to Investment Capital	E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	G Value Allocated to NYC (column E x column F)	H Gross Income from Investment
					%		
1. Totals (including items on rider) 1.							
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point)..... 2.					%		
3. Cash - (To treat cash as investment capital, you must include it on this line.) ..... 3.							
4. Investment capital (total of lines 1E and 3E - enter on Schedule E, line 10) ..... 4.							

**SCHEDULE E Computation and Allocation of Capital**

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 (column C, line 5 less column C, line 6) .....			7.
8. Subsidiary capital (Schedule C, column E, line 1) .....			8.
9. Business and investment capital (line 7 less line 8) (see instructions).....			9.
10. Investment capital (Schedule D, line 4) (see instructions) .....			10.
11. Business capital (line 9 less line 10) .....			11.
12. Allocated investment capital (line 10 x _____% from Schedule D, line 2) .....			12.
13. Allocated business capital (line 11 x _____% from Schedule H, line 7) .....			13.
14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b) ....			14.
15. Issuer's allocation percentage (sum of Sch. E, line 14 and Sch. C, col. G, line 2 ÷ Sch. E, line 7 rounded to the nearest hundredth of a percent) (enter on page 2 - line 22. See Instr.) .....			15. %



**SCHEDULE F Certain Stockholders**

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")

1. Total, including any amount on rider. (Enter on Schedule A, line 28) ..... 1.

**SCHEDULE G** **Locations of Places of Business Inside and Outside New York City**

All taxpayers must complete Schedule G, 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					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....					

**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					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b> .....					

**SCHEDULE H** **Business Allocation - see instructions before completing this schedule**

Taxpayers who do not allocate business income outside New York City must enter 100% on Schedule H, line 7; Schedule B, line 25a and Schedule A, line 29.  
 Taxpayers who allocate business income both inside and outside New York City must complete Schedule H and enter percentage from Schedule H, line 7, on Schedule B, line 25a and Schedule A, line 29.

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
<i>Receipts in the regular course of business from:</i>		
1. Sales of tangible personal property .....	1.	1.
2. Services performed .....	2.	2.
3. Rentals of property .....	3.	3.
4. Royalties .....	4.	4.
5. Other business receipts .....	5.	5.
6. Total .....	6.	6.
7. Business Allocation Percentage (line 6, column A divided by line 6, column B rounded to the nearest hundredth of a percent. If using Schedule I, enter percentage from Part 1, line 8 or Part 2, line 2. See instructions.) .....	7.	7. %



**SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels**

**Part 1 Business allocation for aviation corporations**

Table with columns: AVERAGE FOR THE YEAR, COLUMN A - NEW YORK CITY, COLUMN B - EVERYWHERE. Rows include Aircraft arrivals and departures, New York City percentage, Revenue tons handled, etc.

**Part 2 Business allocation for corporations operating vessels in foreign commerce**

Table with columns: COLUMN A - NEW YORK CITY TERRITORIAL WATERS, COLUMN B - EVERYWHERE. Rows include Aggregate number of working days, Allocation percentage.

**SCHEDULE J The following information must be entered for this return to be complete. (REFER TO INSTRUCTIONS BEFORE COMPLETING THIS SECTION.)**

- 1a. New York City principal business activity
1b. Other significant business activities
2. Trade name of reporting corporation
3. Is this corporation included in a consolidated federal return?
4. Is this corporation a member of a controlled group of corporations...
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income...
6. If "YES" to question 5, has Form(s) NYC-3360...
7. Did this corporation make any payments treated as interest...
8. Was this corporation a member of a partnership or joint venture...
9. At any time during the taxable year, did the corporation have an interest in real property...
10. a) If "YES" to 9, attach a schedule... b) Was any NYC real property... c) Was there a partial or complete liquidation... d) Was 50% or more of the corporation's ownership transferred...
11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return...
12. If "NO" to 11, explain:
13. Does the corporation have one or more qualified subchapter S subsidiaries?
14. Enter the number of Fed K1 returns attached:
15. Does this taxpayer pay rent greater than \$200,000 for any premises in NYC...
16. If "YES", were all required Commercial Rent Tax Returns filed?



**SCHEDULE K Federal Return Information**

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

Enter on lines 1 through 10 in the Federal Amount column the amounts reported on your federal Form 1120S. (See instructions)

Federal 1120S

▼ Federal Amount ▼

1. Dividends .....	1.		
2. Interest income .....	2.		
3. Capital gain net income .....	3.		
4. Other income .....	4.		
5. Total income .....	5.		
6. Bad debts .....	6.		
7. Interest expense .....	7.		
8. Other deductions .....	8.		
9. Total deductions .....	9.		
10. Net operating loss deduction .....	10.		

**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. Firm's Email Address: \_\_\_\_\_

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

**MAILING INSTRUCTIONS**

**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 2018 return is on or before March 15, 2019.

For fiscal years beginning in 2018, 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

