

FINANCE MEMORANDUM

Amendments to Tax Return Due Dates

Part Q of Chapter 60 of the Laws of 2016 amended the Administrative Code of the City of New York (Administrative Code) to change the due dates of certain New York City tax returns.¹ The New York City tax returns impacted are:

- Form NYC 204, Unincorporated Business Tax Return for Partnerships (and attachments)
- Form NYC 204EZ, Unincorporated Business Tax Return for Partnerships (and attachments)
- All NYC Business Corporation Tax Returns (and attachments) including
 - NYC-2, Business Corporation Tax Return
 - NYC 2S, Business Corporation Tax Return
 - NYC-2A, Combined Business Corporation Tax Return

Note: See the table beginning on page 3 for a compilation of all the due date and extension changes.

UBT Returns for Businesses Classified as a Partnership for Federal Tax Purposes

For tax years beginning on or after January 1, 2016, partnerships are required to file their UBT returns and attachments on or before the 15th day of the 3rd month following the close of each tax year. For calendar-year filers, this due date is March 15. No change is made to the length of time of extensions for UBT returns. A UBT taxpayer may request a one-time, six-month automatic extension to file their New York City UBT returns before the 15th day of the 3rd month following the close of each tax year. For calendar-year filers this due date is March 15. A UBT taxpayer may not request an additional extension.

New York City Business Corporation Tax Return Due Dates

For tax years beginning on or after January 1, 2016, all corporations obligated to file a Business Corporation Tax return must now file their return on or before the 15th day of the 4th month following the close of each tax year. For calendar-year filers, this date is April 15.

The duration of extensions for corporate tax returns remains the same. Federal C-corporations that are subject to tax under Administrative Code 11-653 may request a one-time, six-month automatic extension to file, and may request up to two additional three-month extensions. Requests for automatic six-month extensions must be made on or before the due date of the return. Requests for additional extension(s) must be filed before the expiration of any existing extension.

¹ In general, these changes conform to recent changes to federal tax filing deadlines contained in section 2006 of Public Law 114-41

Although Business Corporation Tax return due dates were changed, the mandatory first installment (MFI) of the tax is still required to be paid on or before the 15th day of the 3rd month following the close of each tax year. Chapter 60 of the Laws of 2016 also changed the tax year used as the basis to determine the applicability and amount of the MFI for corporations subject to tax under section 11-653 of the Administrative Code, and these corporations must submit the MFI with a separate form, Form NYC-300, *Mandatory First Installment (MFI) By Business C Corporations*. See Finance Memorandum #16-7, *Changes to the Mandatory First Installment of Estimated Tax for Corporations*, for information about the changes to the MFI.

(Administrative Code sections 11-514(a), 11-527(i), 11-653(1)(a), 11-655(1), 11-658(1), 11-658(6).

Due Date Changes Table

These changes are generally effective for tax years beginning on or after January 1, 2016.

Unincorporated Business Tax Returns, calendar-year filers

Tax Return	Prior Due Date	New Due Date
<i>NYC-204, Unincorporated Business Tax Return for Partnerships, including attachments.</i>	April 15	March 15
<i>NYC-204EZ, Unincorporated Business Tax Return for Partnerships, including attachments.</i>	April 15	March 15

Fiscal-year partnership returns are due on the 15th day of the 3rd month following the close of the tax year. A one-time, six-month automatic extension may be requested on or before that date.

Business Corporation Tax Returns and Reports, calendar-year filers		
Tax Return	Prior Due Date	New Due Date
NYC-2, <i>Business Corporation Tax Return</i> , including attachments	March 15	April 15
NYC-2A, <i>Combined Business Corporation Tax Return</i> , including attachments such as: NYC-2A/BC, <i>Member's Detail Report</i>	March 15	April 15
NYC-2S, <i>Business Corporation Tax Return</i> , including attachments	N/A	April 15
<p>Fiscal-year Business Corporation Tax returns are due on the 15th day of the 4th month following the close of the tax year. A one-time, six-month automatic extension may be requested on or before that date.</p>		
<p>No due date changes were made to the following forms</p>		
General Corporation Tax Returns, calendar-year filers		
Tax Return	Due Date	
NYC-3L, <i>General Corporation Tax Return</i> , including attachments.	March 15	
NYC-3A, <i>Combined General Corporation Tax Return</i> , including attachments.	March 15	
NYC-4S, <i>General Corporation Tax Return</i> , including attachments.	March 15	
NYC-4S EZ, <i>General Corporation Tax Return</i> , including attachments.	March 15	
<p>Fiscal-year General Corporation Tax returns are due on the 15th day of the 3rd month following the close of the tax year. A one-time, six-month automatic extension may be requested on or before that date.</p>		

Banking Corporation Tax Returns, calendar-year filers	
Tax Return	Due Date
NYC-1, <i>Tax Return for Banking Corporations</i> , including attachments.	March 15
NYC-1A, <i>Combined Tax Return for Banking Corporations</i> , including attachments.	March 15
Fiscal-year Banking Corporation Tax returns are due on the 15 th day of the 3 rd month following the close of the tax year. A one-time, six-month automatic extension may be requested on or before that date.	
Unincorporated Business Tax Returns for business that are NOT classified as partnerships for federal income tax purposes, calendar-year filers	
Tax Return	Due Date
NYC-202, <i>Unincorporated Business Tax Return (for Individuals, Single-Member LLCs)</i> , including attachments.	April 15
NYC-202EIN, <i>Unincorporated Business Tax Return (for Estates and Trusts)</i> , including attachments.	April 15
NYC-202S, <i>Unincorporated Business Tax Return for Individuals</i> , including attachments.	April 15
Fiscal-year Unincorporated Business Tax returns for businesses that are not classified as partnerships for federal income tax purposes remain due on the 15 th day of the 4 th month following the close of the tax year. A one-time, six-month automatic extension may be requested on or before that date.	