



Department of Taxation and Finance

# Group Return for Nonresident Shareholders of New York S Corporations

**IT-203-S**

For calendar year 2025 or fiscal year beginning and ending

**25**

<b>Before completing this return, see Form IT-203-S-I, Instructions for Form IT-203-S.</b>		
Legal name		Special NYS identification number
Trade name of business if different from legal name above		Employer identification number
Address (number and street or rural route)		Principal business activity
City, village, or post office	State	ZIP code
Country		Date business started
		<b>Amended return</b> <input type="checkbox"/>

This form must be completed by a **New York S corporation that elects to file a group New York State return for its nonresident shareholders**. All requirements stated in the instructions **must** be met in order to file a group return.

**A** Mark an **X** in the box if final return:  Enter date out of existence:

**B** Total number of nonresident shareholders included in this group return:

**You must complete Form IT-203-S-ATT before making any entries on lines 1 through 5 below.**  
**Submit Forms IT-203-S-ATT with this return.**

- 1 New York State taxable income (from Forms IT-203-S-ATT, column H total) ..... **1**  .00
- 2 New York State tax (from Forms IT-203-S-ATT, column I total) ..... **2**  .00
- 3 New York State estimated income tax paid/amount paid with Form IT-370  
(from Forms IT-203-S-ATT, column J total) ..... **3**  .00
- 4 Balance due (If line 2 is greater than line 3, subtract line 3 from line 2; this should be the same as  
Forms IT-203-S-ATT, column K total. Do not send cash; make check or money order payable in U.S.  
funds to NY State Income Tax; write your special NYS identification number and 2025 IT-203-S on it.) .. **4**  .00
- 5 Overpayment (If line 3 is greater than line 2, subtract line 2 from line 3; this should be the same as  
Forms IT-203-S-ATT, column L total.) The amount overpaid will be applied to your 2026  
estimated income tax. .... **5**  .00

<b>▼ Paid preparer must complete (see instr.) ▼</b>		Date
Preparer's signature		Preparer's NYTPRIN
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
NYTPRIN excl. code		
Email:		

<b>▼ Group agent must complete and sign ▼</b>	
Print name of group agent	
Title of group agent	
Signature of group agent	
Date	Daytime phone number (      )
Email:	

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