



Department of Taxation and Finance

Group Return for Nonresident Shareholders of New York S Corporations

IT-203-SFor calendar year 2025 or fiscal year beginning and ending

Before completing this return, see Form IT-203-S-I, <i>Instructions for Form IT-203-S</i> .			
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	Date business started
Country			Amended return <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

▼ Paid preparer must complete (see instr.) ▼		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:		

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

310001250094

