

**NEW YORK CITY DEPARTMENT OF FINANCE**

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**SOFTWARE VENDOR TEST PACKAGE  
FOR  
BUSINESS CORPORATION TAX  
FORM NYC-2A AND ATTACHMENTS  
WITH  
BUSINESS TAX E-FILE**

**TAX YEAR 2015**

**VERSION 2.0**

**JULY 28, 2016**

## Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn	07/15/2016	Initial Version
2.0	Lawrence Sporn	7/20/2016	Deleted Test Cases One and Four Corrections made to Test Cases Two and Three Renamed Test Case Two as Test Case One

This package describes the New York City (NYC) Acceptance Testing System procedures for software developers participating in the NYC Business Tax e-File Program (BTeFile).

## **WHO MUST TEST**

All software developers participating in the NYC BTeFile Program must test.

## **WHAT TO TEST**

The tests verify that the e-file software creates a complete return, carries appropriate values from one line/form to another, formats and transmits NYC returns according to the XML specifications.

Software developers must test all the NYC Business Corporation Tax forms that they support. Before testing you should inform NYC which Business Corporation Tax forms you support by email to [BTeFile@finance.nyc.gov](mailto:BTeFile@finance.nyc.gov).

## TEST CASES TO SUBMIT

All vendors participating in GCT Business Tax e-File must submit the following test scenarios:

Test Case	Taxpayer Name	EIN	Primary Form	Associated Forms and Attachments
1	NYC COMB CORP TEST CASE ONE	00-0000002	NYC-2A	NYC-2.3 NYC-2.4 NYC-2.5A NYC-9.7C NYC-399Z NYC-2A/BC (2) NYC-2.5A/BC (2)
NYC COMB CORP TEST CASE TWO HAS BEEN INTENTIONALLY OMITTED				
2	NYC COMB CORP TEST CASE THREE	00-0000003	NYC-2A	NYC-2.1 NYC-2.4 NYC-2.5A NYC-9.10 NYC-2A/BC (2) NYC-2.5A/BC (2)

- If you do not support primary form, do not submit these tests.
- If you do not support one or more of the forms associated with a specific test case, submit the test with the unsupported form(s) as a PDF attachment(s). If this is done, an email must be sent to [BTFile@finance.nyc.gov](mailto:BTFile@finance.nyc.gov) indicating the forms sent as PDF attachments.
- Contact [BTFile@finance.nyc.gov](mailto:BTFile@finance.nyc.gov) if you desire to send additional test returns not covered in this test package.

## WHEN TO TEST

Testing for Business Corporation Tax (Form NYC-2A and attachments) filers is scheduled to begin August 15, 2016. To ensure adequate time for testing, software developers should submit their initial NYC test files as soon as possible. There is no cutoff date for testing with NYC, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYC. Software developers may conduct federal and City testing concurrently if the IRS allows it.

## **TRANSMITTING TEST FILES**

Software developers must transmit NYC test file through the IRS MeF system. You will get an acknowledgment from the IRS. If your test file is accepted by the IRS, NYC will retrieve your test file. If your test file is rejected by the IRS, you must correct the error and re-transmit. You may transmit an incomplete set of test cases during testing. However, a final set of acceptable test returns must be submitted in order to be accepted into the NYC BTeFile Program.

When your test file has been transmitted to the IRS, you must send an email to [BTeFile@Finance.nyc.gov](mailto:BTeFile@Finance.nyc.gov). This email must include the test case(s) being submitted, and any deviation from the test data.

## **COMMUNICATING TEST RESULTS**

Software Developers will be given confirmation by telephone and email from the New York City Business Tax e-File Coordinator when software has been successfully tested and approved. Only approved software may be released and distributed by the developer. NYC will make every effort to provide test results to software developers within 48 hours, Monday through Friday.

## **TEST ACKNOWLEDGMENT**

For each submission a software developer sends through the IRS, DOF will acknowledge. The acknowledgment they receive will be either positive (ACK) or negative (NACK). The acknowledgment will be sent back to the IRS system for the vendor to pick up.

## **APPROVAL OF E-FILE SOFTWARE**

To be accepted into the NYC Business Tax e-file program, software developers are required to successfully complete the NYC testing, in addition to completing the IRS testing. Once software developers successfully complete the NYC test, NYC will inform them by email that their e-file software has been approved for NYC BTeFile. A list of approved BTeFile software packages will be posted on NYC Department of Finance's Web site, with a link to the software Web site (if provided by the software developers).

# Business Corporation Tax Test Case One

Begins on the next page

Taxpayer name	NYC COMB CORP TEST CASE ONE
EIN	00-0000002
Primary Form	NYC-2A
Associated Form(s)	NYC-2.3 NYC-2.4 NYC-2.5A NYC-2A/BC (2) NYC-2.5A/BC (2)
Attachments	NYC-9.7C NYC-399Z
Purpose of test	Form NYC-2A for Manufacturing corporation Prior Net Operating Loss Conversion Subtraction; Two subsidiaries allocating income outside of NYC Computation of Receipts Factor
Other instructions	Computation of Business Allocation Percentage with three factors



# NYC-2A

Department of Finance

# COMBINED BUSINESS CORPORATION TAX RETURN

2015

To be filed by C Corporations ONLY - All Subchapter S Corporations must file Form NYC-1, NYC-3L, NYC-4S or NYC-4SEZ

For CALENDAR YEAR 2015 or FISCAL YEAR beginning

2015 and ending

Name of designated agent NYC COMB CORP TEST CASE ONE Name Change <input checked="" type="checkbox"/>		Employer Identification Number 00-0000002
In care of		Business Code Number as per federal return 315000
Address (number and street) 59 Maiden Lane Address Change <input checked="" type="checkbox"/>		
City and State Brooklyn, NY	Zip Code 10038	2-character special condition code, if applicable (See instructions): 55
Business telephone number 212 555 1212	Taxpayer's email address: JDoe@TCl.COM	
State or country of organization DE	Date organized 01-01-01	
Date business began in NYC 01-01-01	Final Return	If final return, date business ended in NYC

CHECK ALL THAT APPLY  Special short period return  52/53-week taxable year  Pro-forma federal return attached  Claim any 9/11/01-related federal tax benefits

Amended return If the purpose of the amended return is to report a federal or state change, check the appropriate box:  IRS change  NYS change Date of Final Determination  NYC return filed for TY 2014:  New Corporation  General Corporation  Banking Corporation

Have you attached any of the following forms to this return? If yes, check all that apply.  Form NYC-2.1  Form NYC-2.2  Form NYC-2.3  Form NYC-2.4  Form NYC-2.5A

### SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
1.	Tax on combined business income base (from Schedule B, line 38)	1.	3,728.
2.	Tax on combined capital base (from Sch. C, line 14) Maximum Tax is \$10,000,000	2.	3,050.
3.	Minimum tax for designated agent only (see instructions) - NYC Gross Receipts: 3a. 5,000,000.	3.	1,500.
4.	Tax (enter amount from line 1, 2 or 3, whichever is largest)	4.	3,728.
5.	Sum of minimum taxes for taxable group members (see instructions)	5.	3,000.
6.	Total combined tax (add lines 4 and 5)	6.	6,728.
7.	UBT Paid Credit (attach Form NYC-9.7C)	7.	
8.	Combined tax after UBT Paid Credit (subtract line 7 from line 6)	8.	6,728.
9.	REAP credits (attach Form NYC-9.5)	9.	
10.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	10.	
11.	LMREAP Credit (attach Form NYC-9.8)	11.	
12.	Biotechnology Credit (attach Form NYC-9.10)	12.	
13.	Net combined tax after credits (subtract lines 9, 10, 11 and 12 from line 8)	13.	6,728.
14.	First installment of estimated tax for period following that covered by this return:		
	a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT	14a.	
	b) If application for extension has not been filed and line 13 exceeds \$1,000, enter 25% of line 13	14b.	1,682.
15.	Total of lines 13, 14a and 14b	15.	8,410.
16.	Total prepayments (from Prepayment Schedule, page 2, line H)	16.	55,000.
17.	Balance due (subtract line 16 from line 15)	17.	
18.	Overpayment (subtract line 15 from line 16)	18.	46,590.
19a.	Interest (see instructions)	19a.	
19b.	Additional charges (see instructions)	19b.	
19c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	19c.	
20.	Total of lines 19a, 19b and 19c	20.	
21.	Net overpayment (subtract line 20 from line 18)	21.	46,590.
22.	Amount of line 21 to be: a. Refunded - <input checked="" type="checkbox"/> Direct deposit - fill out line 22c OR <input type="checkbox"/> Paper check	22a.	40,000.
	b. Credited to 2016 estimated tax	22b.	6,590.
22c.	Routing Number: 21000021 Account Number: 123456789 Account Type: Checking <input checked="" type="checkbox"/> Savings <input type="checkbox"/>		
23.	TOTAL REMITTANCE DUE. (see instructions)	23.	

ATTACH COPY OF YOUR FEDERAL RETURN. SEE PAGE 2 FOR PAYMENT AND MAILING INSTRUCTIONS

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SCHEDULE A - Computation of Balance Due or Overpayment - Continued	
24. NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1. . . . .	24. 7,500.
25. Federal Return Filed: <u>1120</u> <input checked="" type="checkbox"/> 1120 Consolidated <input type="checkbox"/> Other (Identify): _____	
26. Gross receipts or sales (see instructions). . . . .	26. 200,000.
27. Total assets (Schedule C, line 1, column D) . . . . .	27. 28,000,000.
28. Combined business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%). . . . .	28. 41.4300 %
29a. Is the designated agent making or has it made the irrevocable commonly owned group election? By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. See "Who must file a combined return" instructions . . . . . <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
29b. If YES, enter the beginning and ending dates of the first year of election: Beginning _____ Ending _____	
30. Total number of combined group members (do not include the designated agent) . . . . .	30. 2
31. Total number of taxable combined group members (do not include the designated agent). . . . .	31. 2
<b>Designated agent's information</b>	
32. Federal separate taxable income (see instructions) . . . . .	32. 100,000.
33. Value of your assets (see instructions) 33a. Beginning <u>15,000,000.</u> 33b. Ending <u>15,000,000.</u> 33c.	33c. 15,000,000.
34. Value of your liabilities (see instructions) 34a. Beginning <u>6,000,000.</u> 34b. Ending <u>6,000,000.</u> 34c.	34c. 6,000,000.
35. Prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) (see instructions). . . . .	35. 8,000.
36. Unabsorbed net operating loss (UNOL) at the end of the base year (from Form NYC-2.3) (see instructions) . . .	36. 10,000.
37. PNOLC subtraction annual allotment (from Form NYC-2.3) (see instructions) . . . . .	37. 4,000.
38. PNOLC subtraction allotment method (see instructions) . . . . . <input checked="" type="checkbox"/> 50% <input type="checkbox"/> 10%	

COMPOSITION OF PREPAYMENTS SCHEDULE		
PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax. . . . .		30,000.
B. Payment with Declaration, Form NYC-400 (1). . . . .	06-15-15	5,000.
C. Payment with Notice of Estimated Tax Due (2) . . . . .	09-15-15	5,000.
D. Payment with Notice of Estimated Tax Due (3) . . . . .	12-15-15	5,000.
E. Payment with extension, Form NYC-EXT . . . . .	03-15-16	5,000.
F. Overpayment from preceding year credited to this year . . . . .		5,000.
G. Total prepayments from group members (attach rider). . . . .		
H. TOTAL of A through G (enter on Schedule A, line 16) . . . . .		55,000.

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 <u>President</u>	Date <u>09-15-16</u>	Firm's email address
	Preparer's signature	Preparer's printed name	Check if self-employed <input checked="" type="checkbox"/>	Date
PREPARERS USE ONLY	Preparer's Social Security Number or PTIN		Firm's Employer Identification Number	
	Firm's name (or yours, if self-employed)		Address	
				Zip Code



MAILING INSTRUCTIONS		
Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2015 return is on or before March 15, 2016. For fiscal years beginning in 2015, file on or before the 15th day of the 3rd month following the close of the fiscal year.		
<b>ALL RETURNS EXCEPT REFUND RETURNS</b> NYC DEPARTMENT OF FINANCE BUSINESS CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564	<b>REMITTANCES</b> PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES OR <b>Mail Payment and Form NYC-200V ONLY to:</b> NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933	<b>RETURNS CLAIMING REFUNDS</b> NYC DEPARTMENT OF FINANCE BUSINESS CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563

SCHEDULE B - Computation of Tax on Combined Business Income Base				
	DESIGNATED AGENT	TOTAL OF ALL COMBINED MEMBERS	INTERCORPORATE ELIMINATIONS	COMBINED GROUP TOTAL
1a.				200,000.
1b.				
1c.				
1d.				
1e.				200,000.
1f.				
1g.				200,000.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				213,050.
16.				
17.				
18.				
19.				
20.				
21.				
22.				213,050.
23.				
24.				213,050.
25.				
26.				213,050.
27.				
28.				213,050.
29.				
30.				213,050.
31.				41.4300%
32.				88,267.
33.				4,000.
34.				84,267.
35.				00.
36.				84,267.
37.				4.4250%
38.				3,728.



**Reconciliation of Aggregate of Federal Separate Taxable to Federal Consolidated Taxable Income (CTI) (See Instructions)**

ITEM	A MEMBER NAME	B MEMBER EIN	C OWNERSHIP PERCENTAGE
A	Designated agent: NYC COMB CORP TEST CASE ONE	00-0000002	100.0000 %
B	NYC COMB CORP TC 1 AFFILIATE ONE	00-0000011	100.0000 %
C	NYC COMB CORP TC 1 AFFILIATE TWO	00-0000012	100.0000 %
D			%
E			%
F			%
G			%
H			%
I			%
J			%
K			%
L			%
M			%
N			%
O			%
P			%

ITEM	D IF PART OF A FEDERAL CONSOLIDATED GROUP, MARK AN X IN THE BOX	E FEDERAL FORM FILED	F EIN OF PARENT OF FEDERAL CONSOLIDATED RETURN	G FEDERAL SEPARATE TAXABLE INCOME
A	X	Fed1120	00-0000002	95,000.
B	X	Fed1120	00-0000002	75,000.
C	X	Fed1120	00-0000002	25,000.
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				

1.	Aggregate of federal separate taxable income (add amounts in column G) . . . . .	1.	195,000.
2.	Adjustment accounting for application of Treasury Regulations section 1.1502.12 . . . . .	2.	5,000.
3.	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2) . . . . .	3.	200,000.
4.	Adjustment accounting for application of Treasury Regulations section 1.1502.11 . . . . .	4.	
5.	Other adjustments, if any, required under IRC to arrive at federal CTI of New York City combined group . . . . .	5.	
6.	Federal CTI of New York City combined group (combine lines 3, 4 and 5) . . . . .	6.	200,000.
<b>Certain items reported on line 2 or 4</b>			
7.	Deferral or recognition of intercompany income, expense, gain or loss . . . . .	7.	
8.	Consolidated net capital gain . . . . .	8.	
9.	Consolidated charitable contributions deduction . . . . .	9.	
10.	Consolidated IRC section 1231 net loss . . . . .	10.	



**SCHEDULE C - Computation of Tax on Combined Capital Base**

Basis used to determine average value in column D. **Check one. (Attach detailed schedule.)**

- Annually     - Semi-annually     - Quarterly

- Monthly     - Weekly     - Daily

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group total
1. Total assets from federal return . . . . .	15,000,000.	13,000,000.		1. 28,000,000.
2. Real property and marketable securities included in line 1. . . . .	1,000,000.	4,000,000.		2. 5,000,000.
3. Subtract line 2 from line 1 . . . . .				3. 23,000,000.
4. Real property and marketable securities at fair market value . . . . .	4,000,000.	2,000,000.		4. 6,000,000.
5. Adjusted total assets (add lines 3 and 4) . . . . .				5. 29,000,000.
6. Total liabilities (see instructions) . . . . .	6,000,000.	2,000,000.		6. 8,000,000.
7. Total Capital (subtract line 6, column D from line 5, column D) . . . . .				7. 21,000,000.
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0) . . . . .				8.
9. Business capital (subtract line 8 from line 7) . . . . .				9. 21,000,000.
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0) . . . . .				10.
11. Combined capital (add lines 9 and 10) . . . . .				11. 21,000,000.
12. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%) . . . . .				12. 41.4300 %

**Computation of tax on capital base:**

13. Allocated combined capital (multiply line 11 by line 12) (see instructions) . . . . .			13.	8,700,300.
13a. At tax rate 0.15% . . . . .	8,700,300.	X 0.0015	13a.	13,050.
13b. At tax rate 0.075%, <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. . . . .		X 0.00075	13b.	
13c. At tax rate 0.04%, enter borough, block and lot numbers: Boro <input type="checkbox"/> Block <input type="checkbox"/> Lot <input type="checkbox"/> . . . . .		X 0.0004	13c.	
14. Tax on combined capital base (add lines 13a through 13c and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2) . . . . .			14.	3,050.

**SCHEDULE D - Computation of Combined Investment Capital for the Current Year (see instructions)**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
1. Total combined capital that generates income claimed to not be allocable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1) . . . . .			1.
2. Total of stocks actually held for more than one year (from Form NYC-2.1, Schedule E, line 2) . . . . .			2.
3. Total of stocks presumed held for more than one year (from Form NYC-2.1, Schedule E, line 3) . . . . .			3.
4. Total combined investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, line 8; if zero or less, enter 0) . . . . .			4.

**Addback of capital previously reported as investment capital**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
5. Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, line 10) . . . . .			5.



**SCHEDULE E - Location of Places of Business Inside and Outside New York City**

**Part 1 -** List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary.)

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET See Statement 1							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total . . . . . ▶			7,500.		5.	250,000.	

**Part 2 -** List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary)

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET See Statement 2							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total . . . . . ▶			11,250.		35.	1,750,000.	



SCHEDULE F - Computation of Combined Business Allocation Percentage					
	A Designated Agent	B Total of all combined members	C Intercompany eliminations	D Combined group NYC total (A + B - C)	E Combined group Everywhere total (A + B - C)
<b>1a. Real estate owned</b>					
1a(A). New York City					
1a(B). Everywhere					
<b>1b. Real estate rented - multiply by 8 (see instructions) (attach rider)</b>					
1b(A). New York City	50,000.	10,000.		60,000.	
1b(B). Everywhere	100,000.	50,000.			150,000.
<b>1c. Inventories owned</b>					
1c(A). New York City					
1c(B). Everywhere					
<b>1d. Tangible personal property owned (see instructions)</b>					
1d(A). New York City					
1d(B). Everywhere					
<b>1e. Tangible personal property rented - multiply by 8 (see instr., attach rider)</b>					
1e(A). New York City					
1e(B). Everywhere					
1f(A). Total Property New York City (add column D, lines 1a(A) through 1e(A))				60,000.	
1f(B). Total Property Everywhere (add column E, lines 1a(B) through 1e(B))					150,000.
1g. Percentage in New York City (divide line 1f(A), column D by line 1f(B), column E)					40.0000 %
1h. Multiply line 1g by 10					400.0000
2a(A). New York City receipts (from Form NYC-2.5A, line 54, column D)				9,000,000.	
2b(B). Everywhere receipts (from Form NYC-2.5A, line 54, column E)					20,000,000.
2b. Percentage in New York City (divide line 2a(A), column D by line 2a(B), column E)					45.0000 %
2c. Multiply line 2b by 80					3600.0000
<b>3. Wages, salaries and other compensation of employees, except general executive officers (see instructions)</b>					
3a(A). New York City	200,000.	50,000.		250,000.	
3a(B). Everywhere	1,200,000.	550,000.			1,750,000.
3b. Percentage in New York City (divide line 3a(A), column D by line 3a(B), column E)					14.2857 %
3c. Multiply line 3b by 10					142.8570
<b>Sum of Weighted Factors</b>					
4. Add lines 1h, 2c and 3c					4142.8570
<b>Business Allocation Percentage</b>					
5. Divide line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total weights of the factors present. Enter as a percentage. Round to the nearest one hundredth of a percentage point. This is your business allocation percentage.					41.4300 %



**SCHEDULE G - Additional Required Information**

1. List all significant business activities in NYC and everywhere (*see instructions; if necessary, attach list*) Manufacturing
2. Enter your Secondary Business Code (*see instructions*) \_\_\_\_\_
3. Trade name of designated agent corporation, if different from name entered on page 1 \_\_\_\_\_
4. Is the designated agent corporation included in a consolidated federal return? . . . . .  YES  NO  
 If "YES", give parent's name: NYC COMB CORP TEST CASE ONE EIN: 00-0000002
5. 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 \_\_\_\_\_ EIN: \_\_\_\_\_
6. 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, or any variation of the combined group or any member corporation or are there any of the same currently under audit? . . . . .  YES  NO  
 If "YES",  Internal Revenue Service State period(s): Beg.: \_\_\_\_\_ End.: \_\_\_\_\_  
MMDDYY MMDDYY  
 by whom?  New York State Department of Taxation and Finance State period(s): Beg.: \_\_\_\_\_ End.: \_\_\_\_\_  
MMDDYY MMDDYY
7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? (*see instructions*) . . . . .  YES  NO
8. Did any member corporation make any payments treated as interest in the computation of business 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: \_\_\_\_\_
9. Was any member corporation 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).
10. At any time during the taxable year, did any member of the combined group 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
- 11a. If "YES" to question 10, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, borough, block and lot number.
- 11b. 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
- 11c. Was there a partial or complete liquidation of the owning corporation? . . . . .  YES  NO
- 11d. 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
12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (*Form NYC-RPT*) filed? . . . . .  YES  NO
13. If "NO" to question 12, explain: \_\_\_\_\_
14. 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
15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? . . . . .  YES  NO

Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: 00-0000002

16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)?  YES  NO  
 If yes, enter applicable exception and amount of royalty payments. \_\_\_\_\_ EXCEPTION \_\_\_\_\_ AMOUNT \_\_\_\_\_
17. If any member corporation filed federal form 1120F, did it have Effectively Connected Income (ECI)? . . . . .  YES  NO



SCHEDULE H - Determination of Tax Rate	
A. Enter the tax rate computed or used below (see instructions)	4.4250 %
B. Enter your combined unallocated business income from Schedule B, line 30	213,050.
C. Enter combined allocated business income from Schedule B, line 32	88,267.

Tax Rate computation for business corporations not specified below (see instructions)	
1. If combined unallocated business income (Schedule B, line 30) is less than \$2M and allocated combined business income (Schedule B, line 32) is less than \$1M.	6.50%
2. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of combined allocated business income)	8.85%
3. If combined allocated business income (Schedule B, line 32) is equal to or greater than \$1.5M (regardless of the amount of combined unallocated business income)	8.85%
4. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and combined allocated business income (Schedule B, line 32) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \underline{\hspace{2cm}}\%$
5. If combined unallocated business income (Schedule B, line 30) is less than \$2M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = \underline{\hspace{2cm}}\%$
6. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \underline{\hspace{2cm}}\%$
	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = \underline{\hspace{2cm}}\%$
Enter the greater of the two computed tax rates: <u>                    </u> %	

Tax Rate Computation For Qualified Manufacturing Corporations (see instructions)	
7. If combined unallocated business income (Schedule B, line 30) is less than \$20M and combined allocated business income (Schedule B, line 32) is less than \$10M	4.425%
8. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of combined allocated business income)	8.85%
9. If combined allocated business income (Schedule B, line 32) is equal to or greater than \$20M (regardless of the amount of combined unallocated business income)	8.85%
10. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and combined allocated business income (Schedule B, line 32) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \underline{\hspace{2cm}}\%$
11. If combined unallocated business income (Schedule B, line 30) is less than \$20M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = \underline{\hspace{2cm}}\%$
12. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \underline{\hspace{2cm}}\%$
	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = \underline{\hspace{2cm}}\%$
Enter the greater of the two computed tax rates: <u>                    </u> %	

Tax Rate Computation For Certain Financial Corporations (see instructions)	
13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i)	9.00%





# NYC - 2.3

Department of Finance

# PRIOR NET OPERATING LOSS CONVERSION (PNOLC) SUBTRACTION

You MUST attach this form to Form NYC-2 or NYC-2A for each tax period for which you or any member of the combined group claim a PNOLC subtraction or carry a PNOLC subtraction balance

Legal name of corporation NYC COMB CORP TEST CASE ONE	Employer Identification Number 00-0000002
--	--

A. If you are making the 50% PNOLC subtraction election, mark an X in the box (see instructions) . . . . . A.

B. NYC-2A filers: Enter the total number of members in the combined group in the current tax period (see instructions) . . . . . B.

### SCHEDULE A - PNOLC subtraction pool detail and tax period allotment (see instructions)

#### Part 1 - (see instructions)

1. Unabsorbed net operating loss (UNOL) . . . . .	1.	10,000.
2. Base year business allocation percentage (BAP) . . . . .	2.	40.0000 %
3. Base year tax rate . . . . .	3.	8.8500 %
4. Tax value of UNOL (multiply line 1 by line 2 by line 3) . . . . .	4.	354.
5. PNOLC subtraction pool (divide line 4 by 8.85% or 9.0% (0.0885 or 0.09)) . . . . .	5.	4,000.

#### Part 2 - All filers: Complete all information for each tax period. NYC-2A filers: Enter all requested information in each column for each combined member that was in the group for the tax period. (see instructions)

A		B	C	D	E	F	G	H	
NYC-2 filers or NYC-2A combined members		Base year end date	Tax period count	UNOL	PNOLC subtraction pool	PNOLC subtraction allotment %	Tax period PNOLC subtraction allotment (column E X column F)	Remaining PNOLC subtraction pool [column E - (column C X column G)]	
Name	EIN								
A	NYC COMB CORP TEST CASE TWO	00-0000002	12-31-14	1	10,000.	8,000.	50.	4,000.	4,000.
B	NYC COMB CORP TC 2 AFFILIATE ONE	00-0000011							
C	NYC COMB CORP TC 2 AFFILIATE TWO	00-0000012							
D									
E									
F									
G									
H									
Totals from attached sheet(s) . . . . .									
1.	<b>Totals</b> . . . . .				10,000.	8,000.		4,000.	4,000.

### SCHEDULE B - Overall limitation on PNOLC subtraction (see instructions)

1. Allocated business income after addback for the current tax period (from Form NYC-2 or NYC-2A, Schedule B, line 32; if zero or less, enter 0 on line 5) . . . . .	1.	88,267.
2. Multiply line 1 by your appropriate business income base tax rate for the current tax period from Schedule H Determination of Tax Rate in Form NYC-2 or NYC-2A (round the result up to the next highest whole dollar) . . . . .	2.	3,906.
3. Greater of the capital base tax or the minimum tax for the current tax period (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3) . . . . .	3.	3,050.
4. Subtract line 3 from line 2 (if zero or less, enter 0) . . . . .	4.	856.
5. Maximum amount of the PNOLC subtraction to be deducted in the current tax period (if line 4 is zero, enter 0; otherwise divide line 4 by the same business income base tax rate used for line 2) . . . . .	5.	19,345.

**SCHEDULE C - Computation of PNOLC subtraction used and unused amount carried forward (see instructions)**

1.	Tax period PNOLC subtraction allotment (from Schedule A, Part 2, line 1, column G) . . . . .	1.	4,000.
2.	Unused PNOLC subtraction carried forward from prior tax period (see instructions) . . . . .	2.	
2a.	Amount included on line 2 that is a carryforward from entities using the 50% election; if none, enter 0 . . . . .	2a.	
3.	PNOLC subtraction available for use this tax period (add lines 1 and 2) . . . . .	3.	4,000.
3a.	Amount included on line 3 from entities using the 50% election; if none, enter 0 . . . . .	3a.	
4.	PNOLC subtraction used in the current tax period (see instructions) . . . . .	4.	4,000.
4a.	Amount included on line 4 from entities using the 50% election; if none, enter 0 . . . . .	4a.	
5.	Unused PNOLC subtraction to be carried forward to future tax periods (subtract line 4 from line 3) . . . . .	5.	
5a.	Amount included on line 5 from entities using the 50% election; if none, enter 0 . . . . .	5a.	
6.	Remaining PNOLC subtraction pool (from Schedule A, Part 2, line 1, column H) . . . . .	6.	4,000.
7.	Unexhausted PNOLC subtraction (add lines 5 and 6) . . . . .	7.	4,000.







# NYC - 2.5A

Department of Finance

# COMPUTATION OF RECEIPTS FACTOR

File with Combined Business Tax Return Form NYC-2A. (See Instructions)

For CALENDAR YEAR 2015 or FISCAL YEAR beginning \_\_\_\_\_ 2015 and ending \_\_\_\_\_

Name of Designated Agent  NYC COMB CORP TEST CASE ONE	EIN of Designated Agent  00-0000002
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A Designated Agent	B Total of all combined members	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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**Section 11-654.2(2)**

1. Sales of tangible personal property				
1a. NYC	5,000,000.	4,000,000.	9,000,000.	
1b. EW	12,000,000.	8,000,000.		20,000,000.
2. Sales of electricity				
2a. NYC				
2b. EW				
3. Net gains from sales of real property				
3a. NYC				
3b. EW				

**Section 11-654.2(3)**

4. Rentals of real and tangible personal property				
4a. NYC				
4b. EW				
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property				
5a. NYC				
5b. EW				
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event				
6a. NYC				
6b. EW				

**Section 11-654.2(4)**

7. Selling, licensing or granting access to digital products				
7a. NYC				
7b. EW				

**Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)**

8. To make this irrevocable election, check Yes; otherwise, check No, (see instructions)      YES      NO

**Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)**

**Section 11-654.2(5)(a)(2)(i)**

9. Interest from loans secured by real property				
9a. NYC				
9b. EW				
10. Net gains from sales of loans secured by real property				
10a. NYC				
10b. EW				
11. Interest from loans <b>not</b> secured by real property (QFI <input type="checkbox"/> )				
11a. NYC				
11b. EW				
12. Net gains from sales of loans <b>not</b> secured by real property (QFI <input type="checkbox"/> )				
12a. NYC				
12b. EW				

A Designated Agent	B Total of all combined members	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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**Section 11-654.2(5)(a)(2)(ii) (QFI )**

<b>13. Interest from federal debt</b>				
13a. NYC				
13b. EW				
<b>14. Net gains from federal debt</b>				
14a. NYC				
14b. EW				
<b>15. Interest from debt of NYS or its political subdivisions, including NYC</b>				
15a. NYC				
15b. EW				
<b>16. Net gains from debt of NYS or its political subdivisions, including NYC</b>				
16a. NYC				
16b. EW				
<b>17. Interest from debt of other states or their political subdivisions</b>				
17a. NYC				
17b. EW				
<b>18. Net gains from debt of other states or their political subdivisions</b>				
18a. NYC				
18b. EW				

**Section 11-654.2(5)(a)(2)(iii) (QFI )**

<b>19. Interest from asset-backed securities and other government agency debt</b>				
19a. NYC				
19b. EW				
<b>20. Net gains from government agency debt or asset-backed securities sold through an exchange</b>				
20a. NYC				
20b. EW				
<b>21. Net gains from all other asset-backed securities</b>				
21a. NYC				
21b. EW				

**Section 11-654.2(5)(a)(2)(iv) (QFI )**

<b>22. Interest from corporate bonds</b>				
22a. NYC				
22b. EW				
<b>23. Net gains from corporate bonds sold through broker/dealer or licensed exchange</b>				
23a. NYC				
23b. EW				
<b>24. Net gains from other corporate bonds</b>				
24a. NYC				
24b. EW				

**Section 11-654.2(5)(a)(2)(v)**

<b>25. Net interest from reverse repurchase or securities borrowing agreements</b>				
25a. NYC				
25b. EW				



A Designated Agent	B Total of all combined members	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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**Section 11-654.2(5)(a)(2)(vi)**

26. Net interest from federal funds

26a. NYC				
26b. EW				

**Section 11-654.2(5)(a)(2)(ix) (QFI \_\_\_\_\_)**

27. Net income from sales of physical commodities

27a. NYC				
27b. EW				

**Section 11-654.2(5)(a)(2)(x) (QFI \_\_\_\_\_)**

28. Marked to market net gains

28a. NYC				
28b. EW				

**Section 11-654.2(5)(a)(2)(viii) (QFI \_\_\_\_\_)**

29. Interest from other financial instruments

29a. NYC				
29b. EW				

30. Net gains and other income from other financial instruments

30a. NYC				
30b. EW				

**Section 11-654.2(5)(b)**

31. Brokerage commissions

31a. NYC				
31b. EW				

32. Margin interest earned on behalf of brokerage accounts

32a. NYC				
32b. EW				

33. Fees for advisory services for underwriting or management of underwriting

33a. NYC				
33b. EW				

34. Receipts from primary spread of selling concessions

34a. NYC				
34b. EW				

35. Receipts from account maintenance fees

35a. NYC				
35b. EW				

36. Fees for management or advisory services

36a. NYC				
36b. EW				

37. Interest from an affiliated corporation

37a. NYC				
37b. EW				



A Designated Agent	B Total of all combined members	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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**Section 11-654.2(5)(c)**

<b>38. Interest, fees, and penalties from credit cards</b>				
38a. NYC				
38b. EW				
<b>39. Service charges and fees from credit cards</b>				
39a. NYC				
39b. EW				
<b>40. Receipts from merchant discounts</b>				
40a. NYC				
40b. EW				
<b>41. Receipts from credit card authorizations and settlement processing</b>				
41a. NYC				
41b. EW				
<b>42. Other credit card processing receipts</b>				
42a. NYC				
42b. EW				

**Section 11-654.2(5)(d)**

<b>43. Receipts from certain services to investment companies</b>				
43a. NYC				
43b. EW				

**Section 11-654.2(6)**

<b>44. Receipts from railroad and trucking business</b>				
44a. NYC				
44b. EW				

**Section 11-654.2(12)**

<b>45. Receipts from the operation of vessels</b>				
45a. NYC				
45b. EW				

**Section 11-654.2(7)**

<b>46. Receipts from air freight forwarding</b>				
46a. NYC				
46b. EW				
<b>47. Receipts from other aviation services</b>				
47a. NYC				
47b. EW				

**Section 11-654.2(8)**

<b>48. Advertising in newspapers or periodicals</b>				
48a. NYC				
48b. EW				
<b>49. Advertising on television or radio</b>				
49a. NYC				
49b. EW				
<b>50. Advertising via other means</b>				
50a. NYC				
50b. EW				



A Designated Agent	B Total of all combined members	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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**Section 11-654.2(9)**

51. Transportation or transmission of gas through pipes

51a. NYC				
51b. EW				

**Section 11-654.2(10)**

52. Receipts from other services/activities not specified

52a. NYC				
52b. EW				

**Section 11-654.2(11)**

53. Discretionary adjustments

53a. NYC				
53b. EW				

**Total receipts**

54. Add lines 1a through 53b in columns D and E. Enter here and on NYC-2A, Schedule F, line 2a(A) column D and line 2(a)(B) column E. . . . . 54.	9,000,000.	20,000,000.
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# NYC - 9.7C

Department of Finance

# UBT PAID CREDIT BUSINESS CORPORATIONS

2015

ATTACH TO FORM NYC-2 OR NYC-2A

For CALENDAR YEAR 2015 or FISCAL YEAR beginning \_\_\_\_\_ 2015 and ending \_\_\_\_\_

Name as shown on NYC-2 or NYC-2A: NYC COMB CORP TEST CASE ONE	EMPLOYER IDENTIFICATION NUMBER 00-0000002
--	--

### SCHEDULE A

1. Add total of amounts from Schedule B, line 10, for all partnerships with respect to which you are claiming a credit (see instructions) . . . . .	1.	300.
2. Enter amount from Schedule C, line 9 . . . . .	2.	
3. Total of 1 and 2 . . . . .	3.	300.
4. Tax from Form NYC-2 or NYC-2A, Schedule A, line 1 . . . . .	4.	
5. Multiply line 4 by 4/ <u>4.4250</u> (see instructions) . . . . .	5.	
6. UBT PAID CREDIT - Enter the lesser of line 3 and line 5 and transfer amount to Form NYC-2, Schedule A, line 5 or Form NYC-2A, Schedule A, line 7 . . . . .	6.	

### SCHEDULE B

**A separate Schedule B must be completed for each partnership with respect to which you are claiming this credit.**

If more than one Schedule B is used, please state number of additional schedules attached: \_\_\_\_\_

Name of partnership from which you received a distributive share or guaranteed payment (distributing partnership): Partnership Corp Test Case Two	EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP 00-0000020
--	--

1. Unincorporated business tax paid by distributing partnership (from Form NYC-204, Sch. A, line 23) . . . . .	1.	500.
2. Credits taken by distributing partnership on its own return (from Form NYC-204, Schedule A, lines 20 and 22a through 22d) (see instructions) . . . . .	2.	
3. Total of lines 1 and 2 . . . . .	3.	500.
4. Distributive share percentage with respect to the distributing partnership (from distributing partnership's Form NYC-204, Schedule C. Attach copy) . . . . .	4.	60.00
5. Multiply line 3 by the percentage on line 4 . . . . .	5.	300.
6. Tax from Form NYC-2 or NYC-2A, Schedule A, line 1 (modified if necessary - see instructions) . . . . .	6.	3,508.
7. Tax from pro forma Form NYC-2 or NYC-2A, Schedule A, line 1 (see instructions) . . . . .	7.	
8. Subtract line 7 from line 6 . . . . .	8.	3,508.
9. Multiply line 8 by 4/ <u>4.4250</u> (see instructions) . . . . .	9.	3,171.
10. Enter lesser of line 5 and line 9 . . . . .	10.	300.

### SCHEDULE C

**COMPLETE SCHEDULE C IF YOU HAVE UBT PAID CREDITS FROM PRECEDING YEARS THAT YOU MAY CARRY FORWARD TO 2015**

APPLICABLE YEAR	COLUMN A Credit Available in 2015	COLUMN B	COLUMN C Credit Carryforward to 2016. Column A Minus Column B (if less than zero, enter "0")
1. Current year	300.		300.
2. 7th preceding year			
3. 6th preceding year			
4. 5th preceding year			
5. 4th preceding year			
6. 3rd preceding year			
7. 2nd preceding year			
8. 1st preceding year			
9. Total Column A, lines 2 through 8 (enter on Sch. A, line 2) . . . . .			



**NYC -399Z**  
Department of Finance

**DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY**

For CALENDAR YEAR 2015 or FISCAL YEAR beginning \_\_\_\_\_ and ending \_\_\_\_\_

Name (Print or Type)  NYC COMB CORP TEST CASE ONE	EMPLOYER IDENTIFICATION NUMBER  00-0000002
<p>▲ Federal Form 4562 must accompany this form.          ▲ This schedule must be attached to your applicable New York City tax return. See instructions.          ▲ Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions.</p>	
OR SOCIAL SECURITY NUMBER	

SCHEDULE A1 Computation of allowable New York City depreciation for current year							Attach rider if necessary		
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation	
COMPUTER	5	01/01/15	10,000		5,000	SL	5	2,000	
<b>1a. Total columns D, E, F, and I</b> . . . . .			10,000.		5,000.			2,000.	

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions on back.)

SCHEDULE A2 Computation of NYC deductions for current year for sport utility vehicles							Attach rider if necessary		
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depreciation	H Life or Rate	I Total Allowable New York City Deductions	
<b>1b. Total columns D, E, F, and I</b> . . . . .									

**SCHEDULE B Disposition adjustment** Attach rider if necessary

For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years.

- ▲ If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F.
- ▲ If New York City deduction exceeds federal, subtract column D from column E and enter in column G.

A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm-dd-yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions) . . . . .						
3. Total excess NYC deductions over federal deductions (see instructions) . . . . .						

**SCHEDULE C Computation of adjustments to New York City income**

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F . . . . . 4.	5,000.	
5. Enter amount from Schedule A1, line 1a, column I . . . . . 5.		2,000.
6a. Enter amount from Schedule A2, line 1b, Column F . . . . . 6a.		
6b. Enter amount from Schedule A2, line 1b, Column I . . . . . 6b.		
7a. Enter amount from Schedule B, line 2 . . . . . 7a.		
7b. Enter amount from Schedule B, line 3 . . . . . 7b.		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a . . . . . 8.	5,000.	2,000.

Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instr.)

**GENERAL INFORMATION**

**NOTE**  
 At the time of the drafting of these instructions, bonus depreciation provisions under section 168(k) of the Internal Revenue Code had expired for all property except for those provisions applicable to certain long-lived and transportation property. Check the Department of Finance website for any updates on federal legislation affecting depreciation.

The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period

using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before



Schedule E, Part 1 - Business Locations Inside New York City

Complete Address	Rent	Nature of Activities	# of Emp.	Wages, etc.	Duties
59 Maiden Lane, New York NY 10038	7,500.	Various	5.	250,000.	Various
	7,500.		5.	250,000.	

Schedule E, Part 2 - Business Locations Outside New York City

Complete Address	Rent	Nature of Activities	# of Emp.	Wages, etc.	Duties
100 Broad Street, Someplace NJ 07728	11,250.	Various	35.	1,750,000.	Various
	11,250.		35.	1,750,000.	

For CALENDAR YEAR 2015 or FISCAL YEAR beginning \_\_\_\_\_ 2015 and ending \_\_\_\_\_

Name of Designated Agent  NYC COMB CORP TEST CASE ONE	EIN of Designated Agent  00-0000002
Name of Combined Member  NYC COMB CORP TC 2 AFFILIATE ONE	EIN of Combined Member  00-0000011

**SCHEDULE A - Group Member's Information**

**General Information**

1. Are you are a real estate investment trust (REIT) or regulated investment company (RIC)?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	
2. Are you are a combinable captive insurance company?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	
3. Are you are a nontaxpayer member of the combined group?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	
4. Federal separate taxable income (see instructions)	4.	75,000.
5. Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3)	5.	
6. Enter your unabsorbed net operating loss at the end of the base year (from Form NYC- 2.3)	6.	
7. Enter your PNOLC subtraction annual allotment (from Form NYC-2.3)	7.	
8. If you are making the 50% PNOLC subtraction election, please check the box (see instructions)	50% <input type="checkbox"/>	
9. Are you a taxable domestic international sales corporation (DISC)	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	

**Minimum tax (taxable group members only)**

1. NYC Receipts (see instructions)	1.	2,000,000.
2. Minimum Tax (only for the corporations filing this form; see instructions)	2.	1,500.

**SCHEDULE B - Group Member's Business Income Base Line Items**

2. Dividends and interest effectively connected with the conduct of a trade or business in the United States by alien corporations	2.	
3. Any other income which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations	3.	
4. Dividends by non-alien corporations	4.	
5. Interest on federal, state, municipal and other obligations by non-alien corporations	5.	
6. Income taxes paid to the US or its possessions deducted on federal return	6.	
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider)	7.	1,000.
8. NYC Corporate Taxes deducted on federal return (see instructions)	8.	600.
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit	9.	
10. Adjustments relating to real estate tax escalation credit	10.	
11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)	11.	
12. Payment for use of intangibles	12.	
13. Domestic production activities deduction (see instructions)	13.	
14. Other additions (see instructions; attach rider)	14.	
16. Gain from sale of certain property acquired prior to 1/1/66 (see instructions)	16.	
17. NYC and NYS tax refunds included in line 15 (see instructions)	17.	
18. Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions)	18.	
19. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)	19.	
20. Other subtractions (see instructions) (attach rider)	20.	

**SCHEDULE C - Group Member's Capital Base Line Items**

Basis used to determine average value in column C. Check one. (Attach detailed schedule.)

- Annually       - Semi-annually       - Quarterly

- Monthly       - Weekly       - Daily

	A Beginning of Year	B End of Year	C Average Value
1. Total assets from federal return . . . . .	6,500,000.	6,500,000.	1. 6,500,000.
2. Real property and marketable securities included in line 1 . . . . .	2,000,000.	2,000,000.	2. 2,000,000.
3. Subtract line 2 from line 1 . . . . .			3. 4,500,000.
4. Real property and marketable securities at fair market value . . . . .	1,000,000.	1,000,000.	4. 1,000,000.
5. Adjusted total assets (add lines 3 and 4) . . . . .			5. 5,500,000.
6. Total liabilities (see instructions) . . . . .	1,000,000.	1,000,000.	6. 1,000,000.

**SCHEDULE D - Computation of Group Member's Investment Capital for the Current Year**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
1. Member's total capital that generates income claimed to not be allocable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1) . . . . .			1.
2. Total of stocks actually held for more than one year (from Form NYC-2.1, Schedule E, line 2) . . . . .			2.
3. Total of stocks presumed held for more than one year (from Form NYC-2.1, Schedule E, line 3) . . . . .			3.
4. Member's total investment capital for the current year (add Column C, lines 1, 2 and 3; if zero or less, enter 0) . . . . .			4.

**Addback of capital previously reported as investment capital**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
5. Total of stocks previously presumed held for more than one year, but did not meet the holding period (as included in Form NYC-2.1, Schedule F, line 1) . . . . .			5.

**SCHEDULE E - Group Member's Location of Places of Business Inside and Outside New York City**

**Part 1 -** List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary.)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET See Statement 3					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total . . . . .	375.		1.	10,000.	

**Part 2 -** List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary.)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET See Statement 4					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total . . . . .	1,500.		10.	130,000.	



<b>SCHEDULE F - Group Member's Business Allocation Line Items</b>			
		<b>COLUMN A - NEW YORK CITY</b>	<b>COLUMN B - EVERYWHERE</b>
1a. Real estate owned. . . . .	1a.		1a.
1b. Real estate rented - multiply by 8 (see instr.) (attach rider) . . . . .	1b.	3,000.	1b. 15,000.
1c. Inventories owned. . . . .	1c.		1c.
1d. Tangible personal property owned (see instructions) . . . . .	1d.		1d.
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider) . . . . .	1e.		1e.
1f. Total (add columns A and B, lines 1a through 1e) . . . . .	1f.	3,000.	1f. 15,000.
<hr/>			
2a. Receipts (from Form NYC-2.5A/BC, line 54) . . . . .	2a.	2,000,000.	2a. 5,000,000.
<hr/>			
3a. Wages, salaries and other compensation of employees except general executive officers (see instructions) . . . . .	3a.	10,000.	3a. 140,000.

<b>COMPOSITION OF PREPAYMENTS SCHEDULE (If separate payments were made)</b>		
	<b>DATE</b>	<b>AMOUNT</b>
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 . . . . .		





# NYC-2.5A/BC

# COMPUTATION OF RECEIPTS FACTOR

Department of Finance

Member's Detail Report - Filed by a Corporation Included in a Combined Business Corporation Tax Return

For CALENDAR YEAR 2015 or FISCAL YEAR beginning \_\_\_\_\_ 2015 and ending \_\_\_\_\_

Name of Designated Agent NYC COMB CORP TEST CASE ONE	EIN of Designated Agent 00-0000002
Name of Combined Member NYC COMB CORP TC 2 AFFILIATE ONE	EIN of Combined Member 00-0000011

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
<b>Section 11-654.2(2)</b>			
1. Sales of tangible personal property . . . . . 1.	5,000,000.	2,000,000.	2,000,000.
2. Sales of electricity . . . . . 2.			
3. Net gains from sales of real property . . . . . 3.			
<b>Section 11-654.2(3)</b>			
4. Rentals of real and tangible personal property . . . . . 4.			
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property . . . . . 5.			
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event . . . . . 6.			
<b>Section 11-654.2(4)</b>			
7. Sale, licensing, or granting access to digital products . . . . . 7.			
<b>Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)</b>			
8. To make this irrevocable election, check Yes; otherwise, check No. (see instructions)		<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
<b>Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)</b>			
<b>Section 11-654.2(5)(a)(2)(i)</b>			
9. Interest from loans secured by real property . . . . . 9.			
10. Net gains from sales of loans secured by real property. . . . . 10.			
11. Interest from loans <b>not</b> secured by real property (QFI ____). . . . . 11.			
12. Net gains from sales of loans <b>not</b> secured by real property (QFI ____). 12.			
<b>Section 11-654.2(5)(a)(2)(ii) (QFI ____)</b>			
13. Interest from federal debt . . . . . 13.			
14. Net gains from federal debt . . . . . 14.			
15. Interest from debt of NYS or its political subdivisions, including NYC. 15.			
16. Net gains from debt of NYS or its political subdivisions, including NYC 16.			
17. Interest from debt of other states or their political subdivisions . . . 17.			
18. Net gains from debt of other states or their political subdivisions. . . 18.			
<b>Section 11-654.2(5)(a)(2)(iii) (QFI ____)</b>			
19. Interest from asset-backed securities and other government agency debt . . 19.			
20. Net gains from government agency debt or asset-backed securities sold through an exchange . . . . . 20.			
21. Net gains from all other asset-backed securities . . . . . 21.			
<b>Section 11-654.2(5)(a)(2)(iv) (QFI ____)</b>			
22. Interest from corporate bonds . . . . . 22.			
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange . . . . . 23.			
24. Net gains from other corporate bonds . . . . . 24.			
<b>Section 11-654.2(5)(a)(2)(v)</b>			
25. Net interest from reverse repurchase or securities borrowing agreements . . . 25.			
<b>Section 11-654.2(5)(a)(2)(vi)</b>			
26. Net interest from federal funds . . . . . 26.			
<b>Section 11-654.2(5)(a)(2)(ix) (QFI ____)</b>			
27. Net income from sales of physical commodities . . . . . 27.			
<b>Section 11-654.2(5)(a)(2)(x) (QFI ____)</b>			
28. Marked to market net gains . . . . . 28.			
<b>Section 11-654.2(5)(a)(2)(viii) (QFI ____)</b>			
29. Interest from other financial instruments . . . . . 29.			
30. Net gains and other income from other financial instruments . . . . . 30.			

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
<b>Section 11-654.2(5)(b)</b>			
31. Brokerage commissions . . . . .	31.		
32. Margin interest earned on behalf of brokerage accounts . . . . .	32.		
33. Fees for advisory services for underwriting or management of underwriting. . . . .	33.		
34. Receipts from primary spread of selling concessions . . . . .	34.		
35. Receipts from account maintenance fees . . . . .	35.		
36. Fees for management or advisory services . . . . .	36.		
37. Interest from an affiliated corporation . . . . .	37.		
<b>Section 11-654.2(5)(c)</b>			
38. Interest, fees, and penalties from credit cards . . . . .	38.		
39. Service charges and fees from credit cards . . . . .	39.		
40. Receipts from merchant discounts . . . . .	40.		
41. Receipts from credit card authorizations and settlement processing. . . . .	41.		
42. Other credit card processing receipts . . . . .	42.		
<b>Section 11-654.2(5)(d)</b>			
43. Receipts from certain services to investment companies . . . . .	43.		
<b>Section 11-654.2(6)</b>			
44. Receipts from railroad and trucking business . . . . .	44.		
<b>Section 11-654.2(12)</b>			
45. Receipts from the operation of vessels . . . . .	45.		
<b>Section 11-654.2(7)</b>			
46. Receipts from air freight forwarding . . . . .	46.		
47. Receipts from other aviation services . . . . .	47.		
<b>Section 11-654.2(8)</b>			
48. Advertising in newspapers or periodicals . . . . .	48.		
49. Advertising on television or radio . . . . .	49.		
50. Advertising via other means. . . . .	50.		
<b>Section 11-654.2(9)</b>			
51. Transportation or transmission of gas through pipes . . . . .	51.		
<b>Section 11-654.2(10)</b>			
52. Receipts from other services/activities not specified . . . . .	52.		
<b>Section 11-654.2(11)</b>			
53. Discretionary adjustments . . . . .	53.		
<b>Total receipts</b>			
54. Add lines 1 through 53 in column C, pages 1 and 2. . . . .	54.	5,000,000.	2,000,000.



Schedule E, Part 1 - Business Locations Inside New York City

Complete Address	Rent	Nature of Activities	# of Emp.	Wages, etc. Duties
123 Main Steet, New York NY 10001	375.	Various	1.	10,000.
	375.		1.	10,000.

Schedule E, Part 2 - Business Locations Outside New York City

Complete Address	Rent	Nature of Activities	# of Emp.	Wages, etc.	Duties
100 Any Street, Anytown IA 01110	1,500.	Various	10.	130,000.	Various
	1,500.		10.	130,000.	



For CALENDAR YEAR 2015 or FISCAL YEAR beginning 2015 and ending

Name of Designated Agent NYC COMB CORP TEST CASE ONE	EIN of Designated Agent 00-0000002
Name of Combined Member NYC COMB CORP TC 2 AFFILIATE TWO	EIN of Combined Member 00-0000012

SCHEDULE A - Group Member's Information

General Information

1. Are you are a real estate investment trust (REIT) or regulated investment company (RIC)?	YES	<input checked="" type="checkbox"/> NO	
2. Are you are a combinable captive insurance company?	YES	<input checked="" type="checkbox"/> NO	
3. Are you are a nontaxpayer member of the combined group?	YES	<input checked="" type="checkbox"/> NO	
4. Federal separate taxable income (see instructions)	4.		25,000.
5. Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3).	5.		
6. Enter your unabsorbed net operating loss at the end of the base year (from Form NYC- 2.3).	6.		
7. Enter your PNOLC subtraction annual allotment (from Form NYC-2.3)	7.		
8. If you are making the 50% PNOLC subtraction election, please check the box (see instructions)		<input type="checkbox"/> 50%	
9. Are you a taxable domestic international sales corporation (DISC).	YES	<input checked="" type="checkbox"/> NO	

Minimum tax (taxable group members only)

1. NYC Receipts (see instructions)	1.	2,000,000.
2. Minimum Tax (only for the corporations filing this form; see instructions).	2.	1,500.

SCHEDULE B - Group Member's Business Income Base Line Items

2. Dividends and interest effectively connected with the conduct of a trade or business in the United States by alien corporations	2.	
3. Any other income which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations	3.	
4. Dividends by non-alien corporations	4.	
5. Interest on federal, state, municipal and other obligations by non-alien corporations	5.	
6. Income taxes paid to the US or its possessions deducted on federal return	6.	
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider)	7.	550.
8. NYC Corporate Taxes deducted on federal return (see instructions)	8.	700.
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit	9.	
10. Adjustments relating to real estate tax escalation credit	10.	
11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)	11.	
12. Payment for use of intangibles	12.	
13. Domestic production activities deduction (see instructions)	13.	
14. Other additions (see instructions; attach rider)	14.	
16. Gain from sale of certain property acquired prior to 1/1/66 (see instructions)	16.	
17. NYC and NYS tax refunds included in line 15 (see instructions)	17.	
18. Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions)	18.	
19. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)	19.	
20. Other subtractions (see instructions) (attach rider)	20.	

**SCHEDULE C - Group Member's Capital Base Line Items**

Basis used to determine average value in column C. Check one. (Attach detailed schedule.)

- Annually       - Semi-annually       - Quarterly

- Monthly       - Weekly       - Daily

	A Beginning of Year	B End of Year	C Average Value
1. Total assets from federal return . . . . .	6,500,000.	6,500,000.	1. 6,500,000.
2. Real property and marketable securities included in line 1 . . . . .	2,000,000.	2,000,000.	2. 2,000,000.
3. Subtract line 2 from line 1 . . . . .			3. 4,500,000.
4. Real property and marketable securities at fair market value . . . . .	1,000,000.	1,000,000.	4. 1,000,000.
5. Adjusted total assets (add lines 3 and 4) . . . . .			5. 5,500,000.
6. Total liabilities (see instructions) . . . . .	1,000,000.	1,000,000.	6. 1,000,000.

**SCHEDULE D - Computation of Group Member's Investment Capital for the Current Year**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
1. Member's total capital that generates income claimed to not be allocable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1) . . . . .			1.
2. Total of stocks actually held for more than one year (from Form NYC-2.1, Schedule E, line 2), . . . . .			2.
3. Total of stocks presumed held for more than one year (from Form NYC-2.1, Schedule E, line 3) . . . . .			3.
4. Member's total investment capital for the current year (add Column C, lines 1, 2 and 3; if zero or less, enter 0) . . . . .			4.

**Addback of capital previously reported as investment capital**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
5. Total of stocks previously presumed held for more than one year, but did not meet the holding period (as included in Form NYC-2.1, Schedule F, line 1) . . . . .			5.

**SCHEDULE E - Group Member's Location of Places of Business Inside and Outside New York City**

**Part 1 -** List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary.)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET See Statement 5					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total . . . . .	875.		2.	40,000.	

**Part 2 -** List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary.)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET See Statement 6					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total . . . . .	3,500.		8.	370,000.	



**SCHEDULE F - Group Member's Business Allocation Line Items**

	COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1a. Real estate owned . . . . .	1a.		1a.	
1b. Real estate rented - multiply by 8 (see instr.) (attach rider) . . . . .	1b.	7,000.	1b.	35,000.
1c. Inventories owned . . . . .	1c.		1c.	
1d. Tangible personal property owned (see instructions) . . . . .	1d.		1d.	
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider) . . . . .	1e.		1e.	
1f. Total (add columns A and B, lines 1a through 1e) . . . . .	1f.	7,000.	1f.	35,000.
<hr/>				
2a. Receipts (from Form NYC-2.5A/BC, line 54) . . . . .	2a.	2,000,000.	2a.	3,000,000.
<hr/>				
3a. Wages, salaries and other compensation of employees except general executive officers (see instructions) . . . . .	3a.	40,000.	3a.	410,000.

**COMPOSITION OF PREPAYMENTS SCHEDULE (if separate payments were made)**

	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 . . . . .		





# NYC-2.5A/BC COMPUTATION OF RECEIPTS FACTOR

Department of Finance

Member's Detail Report - Filed by a Corporation Included in a Combined Business Corporation Tax Return

For CALENDAR YEAR 2015 or FISCAL YEAR beginning \_\_\_\_\_ 2015 and ending \_\_\_\_\_

Name of Designated Agent NYC COMB CORP TEST CASE ONE	EIN of Designated Agent 00-0000002
Name of Combined Member NYC COMB CORP TC 2 AFFILIATE TWO	EIN of Combined Member 00-0000012

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
<b>Section 11-654.2(2)</b>			
1. Sales of tangible personal property . . . . . 1.	3,000,000.	2,000,000.	2,000,000.
2. Sales of electricity . . . . . 2.			
3. Net gains from sales of real property . . . . . 3.			
<b>Section 11-654.2(3)</b>			
4. Rentals of real and tangible personal property . . . . . 4.			
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property . . . . . 5.			
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event . . . . . 6.			
<b>Section 11-654.2(4)</b>			
7. Sale, licensing, or granting access to digital products . . . . . 7.			
<b>Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)</b>			
8. To make this irrevocable election, check Yes; otherwise, check No, (see instructions) _____ YES _____X NO			
<b>Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)</b>			
<b>Section 11-654.2(5)(a)(2)(i)</b>			
9. Interest from loans secured by real property . . . . . 9.			
10. Net gains from sales of loans secured by real property . . . . . 10.			
11. Interest from loans <b>not</b> secured by real property (QFI ____ ) . . . . . 11.			
12. Net gains from sales of loans <b>not</b> secured by real property (QFI ____ ) . 12.			
<b>Section 11-654.2(5)(a)(2)(ii) (QFI ____ )</b>			
13. Interest from federal debt . . . . . 13.			
14. Net gains from federal debt . . . . . 14.			
15. Interest from debt of NYS or its political subdivisions, including NYC . 15.			
16. Net gains from debt of NYS or its political subdivisions, including NYC 16.			
17. Interest from debt of other states or their political subdivisions . . . 17.			
18. Net gains from debt of other states or their political subdivisions. . . 18.			
<b>Section 11-654.2(5)(a)(2)(iii) (QFI ____ )</b>			
19. Interest from asset-backed securities and other government agency debt . . . 19.			
20. Net gains from government agency debt or asset-backed securities sold through an exchange . . . . . 20.			
21. Net gains from all other asset-backed securities . . . . . 21.			
<b>Section 11-654.2(5)(a)(2)(iv) (QFI ____ )</b>			
22. Interest from corporate bonds . . . . . 22.			
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange . . . . . 23.			
24. Net gains from other corporate bonds . . . . . 24.			
<b>Section 11-654.2(5)(a)(2)(v)</b>			
25. Net interest from reverse repurchase or securities borrowing agreements . . . 25.			
<b>Section 11-654.2(5)(a)(2)(vi)</b>			
26. Net interest from federal funds . . . . . 26.			
<b>Section 11-654.2(5)(a)(2)(ix) (QFI ____ )</b>			
27. Net income from sales of physical commodities . . . . . 27.			
<b>Section 11-654.2(5)(a)(2)(x) (QFI ____ )</b>			
28. Marked to market net gains . . . . . 28.			
<b>Section 11-654.2(5)(a)(2)(viii) (QFI ____ )</b>			
29. Interest from other financial instruments . . . . . 29.			
30. Net gains and other income from other financial instruments . . . . . 30.			

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
<b>Section 11-654.2(5)(b)</b>			
31. Brokerage commissions . . . . .	31.		
32. Margin interest earned on behalf of brokerage accounts . . . . .	32.		
33. Fees for advisory services for underwriting or management of underwriting. . . . .	33.		
34. Receipts from primary spread of selling concessions . . . . .	34.		
35. Receipts from account maintenance fees . . . . .	35.		
36. Fees for management or advisory services . . . . .	36.		
37. Interest from an affiliated corporation . . . . .	37.		
<b>Section 11-654.2(5)(c)</b>			
38. Interest, fees, and penalties from credit cards . . . . .	38.		
39. Service charges and fees from credit cards . . . . .	39.		
40. Receipts from merchant discounts . . . . .	40.		
41. Receipts from credit card authorizations and settlement processing. . . . .	41.		
42. Other credit card processing receipts . . . . .	42.		
<b>Section 11-654.2(5)(d)</b>			
43. Receipts from certain services to investment companies . . . . .	43.		
<b>Section 11-654.2(6)</b>			
44. Receipts from railroad and trucking business. . . . .	44.		
<b>Section 11-654.2(12)</b>			
45. Receipts from the operation of vessels . . . . .	45.		
<b>Section 11-654.2(7)</b>			
46. Receipts from air freight forwarding . . . . .	46.		
47. Receipts from other aviation services . . . . .	47.		
<b>Section 11-654.2(8)</b>			
48. Advertising in newspapers or periodicals . . . . .	48.		
49. Advertising on television or radio . . . . .	49.		
50. Advertising via other means. . . . .	50.		
<b>Section 11-654.2(9)</b>			
51. Transportation or transmission of gas through pipes . . . . .	51.		
<b>Section 11-654.2(10)</b>			
52. Receipts from other services/activities not specified . . . . .	52.		
<b>Section 11-654.2(11)</b>			
53. Discretionary adjustments . . . . .	53.		
<b>Total receipts</b>			
54. Add lines 1 through 53 in column C, pages 1 and 2. . . . .	54.	3,000,000.	2,000,000.
			2,000,000.



Schedule E, Part 1 - Business Locations Inside New York City

Complete Address	Rent	Nature of Activities	# of Emp.	Wages, etc.	Duties
675 Main Street, Somewhere NY 10014	875.	Various	2.	40,000.	Various
	875.		2.	40,000.	

Schedule E, Part 2 - Business Locations Outside New York City

Complete Address	Rent	Nature of Activities	# of Emp.	Wages, etc. Duties
246 X street, Anywhere NJ 10014	3,500.	Various	8.	370,000. Various
	3,500.		8.	370,000.

# **Business Corporation Tax Test Case Two**

**Intentionally Omitted**

# Business Corporation Tax Test Case Three

Begins on the next page

Taxpayer name	NYC COMB CORP TEST CASE THREE
EIN	00-0000003
Primary Form	NYC-2A
Associated Form(s)	NYC-2.1 NYC-2.4 NYC-2.5A5 NYC-2A/BC (2) NYC-2.5A/BC (2)
Attachments	NYC-9.10
Purpose of test	NYC-2A for Non-Manufacturing corporation Investment and Other Exempt Income and Investment Capital Two subsidiaries allocating income outside of NYC Computation Receipts Factor
Other instructions	Computation of Business Allocation Percentage with three factors

To be filed by C Corporations ONLY - All Subchapter S Corporations must file Form NYC-1, NYC-3L, NYC-4S or NYC-4SEZ  
For CAL ENDAR YEAR 2015 or FISCAL YEAR beginning \_\_\_\_\_ 2015 and ending \_\_\_\_\_

Name of designated agent NYC COMB CORP TEST CASE THREE		Name Change <input checked="" type="checkbox"/>	Employer Identification Number  00-0000003
In care of James Smith		Address Change <input checked="" type="checkbox"/>	
Address (number and street) 59 Maiden Lane			Business Code Number as per federal return  541600
City and State New York NY	Zip Code 10030	Country (if not US)	
Business telephone number 212-555-2323	Taxpayer's email address JSmith@NYCCCTC3.com		
State or country of organization DE	Date organized 01/01/1955		
Date business began in NYC 01/01/1985	Final Return <input type="checkbox"/>	If final return, date business ended in NYC	
		2-character special condition code, if applicable (See instructions) 5 5	

CHECK ALL THAT APPLY

Special short period return  52/53-week taxable year  Pro-forma federal return attached  Claim any 9/11/01-related federal tax benefits

Amended return If the purpose of the amended return is to report a federal or state change, check the appropriate line:  IRS change  NYS change  Date of Final Determination \_\_\_\_\_

NYC return filed for TY 2014:  General Corporation  New Corporation  Banking Corporation

Have you attached any of the following forms to this return? If yes, check all that apply.  Form NYC-2.1  Form NYC-2.2  Form NYC-2.3  Form NYC-2.4  Form NYC-2.5A

SCHEDULE A - Computation of Balance Due or Overpayment		Payment Amount
<b>A. Payment</b>	Amount being paid electronically with this return	<b>A.</b> 0.
1.	Tax on combined business income base (from Schedule B, line 38)	375,013.
2.	Tax on combined capital base (from Sch. C, line 14) Maximum Tax is \$10,000,000.	0.
3.	Minimum tax for designated agent only (see instructions) - NYC Gross Receipts: 3a. 1,080,000.	1,500.
4.	Tax (enter amount from line 1, 2 or 3, whichever is largest)	375,013.
5.	Sum of minimum taxes for taxable group members (see instructions)	3,025.
6.	Total combined tax (add lines 4 and 5)	378,038.
7.	UBT Paid Credit (attach Form NYC-9.7C)	0.
8.	Combined tax after UBT Paid Credit (subtract line 7 from line 6)	378,038.
9.	REAP credits (attach Form NYC-9.5)	0.
10.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	0.
11.	LMREAP Credit (attach Form NYC-9.8)	0.
12.	Biotechnology Credit (attach Form NYC-9.10)	25,000.
13.	Net combined tax after credits (subtract lines 9, 10, 11 and 12 from line 8)	353,038.
14.	First installment of estimated tax for period following that covered by this return:	
a)	If application for extension has been filed, enter amount from line 2 of Form NYC-EXT	14a. 0.
b)	If application for extension has not been filed and line 13 exceeds \$1,000, enter 25% of line 13	14b. 88,260.
15.	Total of lines 13, 14a and 14b	15. 441,298.
16.	Total prepayments (from Prepayment Schedule, page 2, line H)	16. 500,000.
17.	Balance due (subtract line 16 from line 15)	17. 0.
18.	Overpayment (subtract line 15 from line 16)	18. 58,702.
19a.	Interest (see instructions)	19a. 0.
19b.	Additional charges (see Instructions)	19b. 0.
19c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	19c. 0.
20.	Total of lines 19a, 19b and 19c	20. 0.
21.	Net overpayment (subtract line 20 from line 18)	21. 58,702.
22.	Amount of line 21 to be: (a) Refunded - _____ Direct deposit - fill out line 22c OR _____ Paper check	22a. 0.
	(b) Credited to 2016 estimated tax	22b. 58,702.
22c.	Routing Number: _____ Account Number: _____ Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
23.	TOTAL REMITTANCE DUE (see instructions)	23. 0.

ATTACH COPY OF YOUR FEDERAL RETURN. SEE PAGE 2 FOR PAYMENT AND MAILING INSTRUCTIONS

**SCHEDULE A - Computation of Balance Due or Overpayment - Continued**

24. NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1 .....	24.	1,200,000.
25. Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120 Consolidated <input type="checkbox"/> Other (Identify): .....		
26. Gross receipts or sales (see instructions) .....	26.	7,218,000.
27. Total assets (Schedule C, line 1, column D) .....	27.	8,500,000.
28. Combined business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%) .....	28.	59.790 %
29a. Is the designated agent making or has it made the irrevocable commonly owned group election? By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. See "Who must file a combined return" instructions ..... <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		
29b. If YES, enter the beginning and ending dates of the first year of election: Beginning _____ Ending _____		
30. Total number of combined group members (do not include the designated agent) .....	30.	2.
31. Total number of taxable combined group members (do not include the designated agent) .....	31.	2.
<b>Designated agent's information</b>		
32. Federal separate taxable income (see instructions) .....	32.	2,138,000.
33. Value of your assets (see instructions) <b>33a.</b> Beginning 3,000,000. <b>33b.</b> Ending 3,000,000. <b>33c.</b> .....	33c.	3,000,000.
34. Value of your liabilities (see instructions) <b>34a.</b> Beginning 1,000,000. <b>34b.</b> Ending 1,000,000. <b>34c.</b> .....	34c.	1,000,000.
35. Prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) (see instructions) .....	35.	0.
36. Unabsorbed net operating loss (UNOL) at the end of the base year (from Form NYC-2.3) (see instructions) .....	36.	0.
37. PNOLC subtraction annual allotment (from Form NYC-2.3) (see instructions) .....	37.	0.
38. PNOLC subtraction allotment method (see instructions) ..... 50% <input type="checkbox"/> 10% <input type="checkbox"/>		

**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax .....		0.
B. Payment with Declaration, Form NYC-400 (1) .....	03 15 2015	125,000.
C. Payment with Notice of Estimated Tax Due (2) .....	06 15 2015	125,000.
D. Payment with Notice of Estimated Tax Due (3) .....	09 15 2015	125,000.
E. Payment with extension, Form NYC-EXT .....	12 15 2015	125,000.
F. Overpayment from preceding year credited to this year .....		0.
G. Total prepayments from group members (attach rider) .....		0.
<b>H. TOTAL of A through G (enter on Schedule A, line 16) .....</b>		<b>600,000.</b>

**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 \_\_\_\_

<b>SIGNATURE</b> Signature of officer	Title Treasurer	Date 09-15-2016	Firm's email address JSmith@NYCCCTC3.com
<b>PREPARER'S SIGNATURE</b> Preparer's signature	Preparer's printed name John Doe	Check if self-employed <input type="checkbox"/>	Date 09-15-2016
Not A Big Four Accounting Firm		300 Madison Avenue	New York NY 11056
Firm's name (or yours, if self-employed)		Address	Zip Code
		Preparer's Social Security Number or PTIN P12345678	Firm's Employer Identification Number 11-1111111

**MAILING INSTRUCTIONS**

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2015 return is on or before March 15, 2016. For fiscal years beginning in 2015, file on or before the 15th day of the 3rd month following the close of the fiscal year.

<b>ALL RETURNS EXCEPT REFUND RETURNS</b>  NYC DEPARTMENT OF FINANCE BUSINESS CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564	<b>REMITTANCES</b> <b>PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES</b> OR <b>Mail Payment and Form NYC-200V ONLY to:</b> NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933	<b>RETURNS CLAIMING REFUNDS</b>  NYC DEPARTMENT OF FINANCE BUSINESS CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563
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**SCHEDULE B - Computation of Tax on Combined Business Income Base**

	DESIGNATED AGENT	TOTAL OF ALL COMBINED MEMBERS	INTERCORPORATE ELIMINATIONS	COMBINED GROUP TOTAL
1a. Federal consolidated taxable income (CTI) of New York City combined group (see instructions)				7,000,000.
1b. Addback federal consolidated net operating loss deduction (NOLD)				0.
1c. Addback federal consolidated dividends received deduction (DRD)				0.
1d. Addback federal dividends paid deduction (DPD) of captive REITs and captive RICs disallowed by NYC				0.
1e. Federal CTI before federal NOLD, federal DRD, and disallowed federal DPD (add lines 1a through 1d)				7,000,000.
1f. Elimination of intercorporate dividends (see instructions)				0.
1g. Federal CTI before New York City additions and subtractions (subtract line 1f from line 1e)				7,000,000.
2. Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1g by alien corporations	0.	0.	0.	0.
3. Any other income not included on line 1g which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations	0.	0.	0.	0.
4. Dividends not included on line 1g by non-alien corporations	0.	0.	0.	0.
5. Interest on federal, state, municipal and other obligations not included on line 1g by non-alien corporations	0.	0.	0.	0.
6. Income taxes paid to the US or its possessions deducted on federal return	0.	10,000.	0.	10,000.
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider)	25,000.	0.	0.	25,000.
8. NYC Corporate Taxes deducted on federal return (see instr.)	15,000.	0.	0.	15,000.
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit	0.	0.	0.	0.
10. Adjustments relating to real estate tax escalation credit	0.	0.	0.	0.
11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)	0.	0.	0.	0.
12. Payment for use of intangibles	50,000.	0.	0.	50,000.
13. Domestic production activities deduction (see instructions)	0.	0.	0.	0.
14. Other additions (see instructions; attach rider)	0.	10,000.	0.	10,000.
15. Total additions (add lines 1g through 14)				7,110,000.
16. Gain on sale of certain property acquired prior to 1/1/66 (see instr.)	0.	0.	0.	0.
17. NYC and NYS tax refunds included in line 15 (see instructions)	0.	0.	0.	0.
18. Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions)	0.	0.	0.	0.
19. Depreciation and/or adjustment calculated under pre-ACRS or pre-9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)	0.	0.	0.	0.
20. Other subtractions (see instructions) (attach rider)	0.	0.	0.	0.
21. Total subtractions (add lines 16 through 20)				0.
22. Net modifications to federal taxable income (subtract line 21 from line 15)				7,110,000.
23. Subtraction modification for qualified banks and other qualified lenders (from Form NYC-2.2, Sch. A, line 1; see instructions)				0.
24. Combined entire net income (ENI) (subtract line 23 from line 22)				7,110,000.
25. Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1)				22,800.
26. Subtract line 25 from line 24				7,087,200.
27. Excess interest deductions attributable to investment income and other exempt income (from Form NYC-2.1, Sch. D, line 2)				0.
28. Combined Business income (add lines 26 and 27)				7,087,200.
29. Addback of income previously reported as investment income (from Form NYC-2.1, Sch. F, line 6; if zero, enter 0; see instr.)				0.
30. Combined business income after addback (add lines 28 and 29)				7,087,200.
31. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)				59.79 %
32. Allocated combined business income after addback (multiply line 30 by line 31)				4,237,437.
33. Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule C, line 4)				0.
34. Subtract line 33 from line 32				4,237,437.
35. Net operating loss deduction (from Form NYC-2.4, line 6)				0.
36. Combined business income base (subtract line 35 from line 34)				4,237,437.
37. Tax rate (see instructions)				8.850 %
38. Tax on combined business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1)				375,013.



Reconciliation of Aggregate of Federal Separate Taxable to Federal Consolidated Taxable Income (CTI) (See Instructions)			
ITEM	A MEMBER NAME	B MEMBER EIN	C OWNERSHIP PERCENTAGE
A	NYC COMB CORP TEST CASE THREE	00-0000003	100.0000 %
B	NYC COMB CORP TC 3 AFFILIATE ONE	00-0000014	100.0000 %
C	NYC COMB CORP TC 3 AFFILIATE TWO	00-0000015	100.0000 %
D			0.0000 %
E			0.0000 %
F			0.0000 %
G			0.0000 %
H			0.0000 %
I			0.0000 %
J			0.0000 %
K			0.0000 %
L			0.0000 %
M			0.0000 %
N			0.0000 %
O			0.0000 %
P			0.0000 %

ITEM	D IF PART OF A FEDERAL CONSOLIDATED GROUP, MARK AN X IN THE BOX	E FEDERAL FORM FILED	F EIN OF PARENT OF FEDERAL CONSOLIDATED RETURN	G FEDERAL SEPARATE TAXABLE INCOME
A	X	Fed1120	00-0000003	2,138,000.
B	X	Fed1120	00-0000003	2,000,000.
C	X	Fed1120	00-0000003	3,000,000.
D				0.
E				0.
F				0.
G				0.
H				0.
I				0.
J				0.
K				0.
L				0.
M				0.
N				0.
O				0.
P				0.

1.	Aggregate of federal separate taxable income (add amounts in column G)	7,000,000.
2.	Adjustment accounting for application of Treasury Regulations section 1.1502.12	0.
3.	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2)	7,000,000.
4.	Adjustment accounting for application of Treasury Regulations section 1.1502.11	0.
5.	Other adjustments, if any, required under IRC to arrive at federal CTI of New York City combined group	0.
6.	Federal CTI of New York City combined group (combine lines 3, 4 and 5)	7,000,000.
<b>Certain items reported on line 2 or 4</b>		
7.	Deferral or recognition of intercompany income, expense, gain or loss	0.
8.	Consolidated net capital gain	0.
9.	Consolidated charitable contributions deduction	0.
10.	Consolidated IRC section 1231 net loss	0.



**SCHEDULE C - Computation of Tax on Combined Capital Base**

Basis used to determine average value in column D. Check one. (Attach detailed schedule.)

- Annually  - Semi-Annually  - Quarterly

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group total
1. Total assets from federal return . . . . .	3,000,000.	5,500,000.	0.	8,500,000.
2. Real property and marketable securities incl in In 1	1,935,000.	0.	0.	1,935,000.
3. Subtract line 2 from line 1				6,565,000.
4. Real property and marketable securities at fair market value . . . . .	2,935,000.	0.	0.	2,935,000.
5. Adjusted total assets (add lines 3 and 4)				9,500,000.
6. Total liabilities (see instructions) . . . . .	1,000,000.	2,275,000.	0.	3,275,000.
7. Total Capital (subtract line 6, column D from line 5, column D)				6,225,000.
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0)				1,875,000.
9. Business capital (subtract line 8 from line 7)				4,350,000.
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0)				0.
11. Combined capital (add lines 9 and 10)				4,350,000.
12. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)				59.79 %

**Computation of tax on capital base:**

13. Allocated combined capital (multiply line 11 by line 12) (see instructions)				2,600,865.
13a. At tax rate 0.15%	13a.	A 2,600,865.	B X 0.0015	13a. 3,901.
13b. At tax rate 0.075%, <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp.	13b.	0.	X 0.00075	13b. 0.
13c. At tax rate 0.04%, enter borough, block and lot numbers: Boro <input type="checkbox"/> Block <input type="checkbox"/> Lot <input type="checkbox"/>	13c.	0.	X 0.0004	13c. 0.
14. Tax on combined capital base (add lines 13a through 13c and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2)	14.			0.

**SCHEDULE D - Computation of Combined Investment Capital for the Current Year (see instructions)**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
1. Total combined capital that generates income claimed to not be allocable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1)	0.	0.	0.
2. Total of stocks actually held for more than one year (from Form NYC-2.1, Schedule E, line 2)	1,250,000.	350,000.	900,000.
3. Total of stocks presumed held for more than one year (from Form NYC-2.1, Schedule E, line 3)	1,000,000.	25,000.	975,000.
4. Total combined investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, line 8; if zero or less, enter 0)			1,875,000.

**Addback of capital previously reported as Investment capital**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
5. Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, line 10)	0.	0.	0.



**SCHEDULE E - Location of Places of Business Inside and Outside New York City**

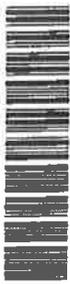
**Part 1 -** List location of, and rent paid or payable, if any, for each place of business **INSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary.)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 59 Maiden Lane	500,000	Various	5	400,000	
CITY STATE ZIP New York NY 10038					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b>	<b>500,000</b>		<b>5</b>	<b>400,000</b>	

**DRAFT**  
05.24.2016

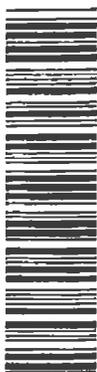
**Part 2 -** List location of, and rent paid or payable, if any, for each place of business **OUTSIDE** New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 300 Main Street	950,000	Various	15	750,000	Various
CITY STATE ZIP Someplace NJ 07701					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b>	<b>950,000</b>		<b>15</b>	<b>750,000</b>	



**SCHEDULE F - Computation of Combined Business Allocation Percentage**

	<b>A Designated Agent</b>	<b>B Total of all combined members</b>	<b>C Intercorporate eliminations</b>	<b>D Combined group NYC total (A + B - C)</b>	<b>E Combined group Everywhere total (A + B - C)</b>
<b>1a. Real estate owned</b>					
1a(A). New York City . . . . .	0.	0.	0.	0.	
1a(B). Everywhere . . . . .	0.	0.	0.		0.
<b>1b. Real estate rented - multiply by 8 (see instructions) (attach rider)</b>					
1b(A). New York City . . . . .	4,000,000.	5,600,000.	0.	9,600,000.	
1b(B). Everywhere . . . . .	11,600,000.	10,600,000.	0.		22,200,000.
<b>1c. Inventories owned</b>					
1c(A). New York City . . . . .	0.	500,000.	0.	500,000.	
1c(B). Everywhere . . . . .	0.	1,050,000.	0.		1,050,000.
<b>1d. Tangible personal property owned (see instructions)</b>					
1d(A). New York City . . . . .	0.	200,000.	0.	200,000.	
1d(B). Everywhere . . . . .	100,000.	400,000.	0.		500,000.
<b>1e. Tangible personal property rented - multiply by 8 (see instr., attach rider)</b>					
1e(A). New York City . . . . .	150,000.	0.	0.	150,000.	
1e(B). Everywhere . . . . .	300,000.	0.	0.		300,000.
1f(A). Total Property New York City (add column D, lines 1a(A) through 1e(A)) . . . . .				10,450,000.	24,050,000.
1f(B). Total Property Everywhere (add column E, lines 1a(B) through 1e(B)) . . . . .					43.4511 %
1g. Percentage in New York City (divide line 1f(A), column D by line 1f(B), column E) . . . . .					434.5110
1h. Multiply line 1g by 10 . . . . .					
2a(A). New York City receipts (from Form NYC- 2.5A, line 54, column D) . . . . .				4,625,000.	
2a(B). Everywhere receipts (from Form NYC- 2.5A, line 54, column E) . . . . .					7,218,000.
2b. Percentage in New York City (divide line 2a(A), column D by line 2a(B), column E) . . . . .					64.0759 %
2c. Multiply line 2b by 80 . . . . .					5,126.0720
<b>3. Wages, salaries and other compensation of employees, except general executive officers (see instructions)</b>					
3a(A). New York City . . . . .	400,000.	1,040,000.	0.	1,440,000.	
3a(B). Everywhere . . . . .	1,150,000.	2,290,000.	0.		3,440,000.
3b. Percentage in New York City (divide line 3a(A), column D by line 3a(B), column E) . . . . .					41.8605 %
3c. Multiply line 3b by 10 . . . . .					418.6050
<b>Sum of Weighted Factors</b>					
4. Add lines 1h, 2c and 3c . . . . .					5,979.1880
<b>Business Allocation Percentage</b>					
5. Divide line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total weights of the factors present. Enter as a percentage. Round to the nearest one hundredth of a percentage point. This is your business allocation percentage.					59.79 %





**SCHEDULE H - Determination of Tax Rate**

A. Enter the tax rate computed or used below (see instructions) . . . . .	A.	8.850 %
B. Enter your combined unallocated business income from Schedule B, line 30 . . . . .	B.	7,087,200.
C. Enter combined allocated business income from Schedule B, line 32 . . . . .	C.	4,237,437.

**Tax Rate computation for business corporations not specified below (see instructions)**

1. If combined unallocated business income (Schedule B, line 30) is less than \$2M and allocated combined business income (Schedule B, line 32) is less than \$1M.	6.50%
2. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of combined allocated business income)	8.85%
3. If combined allocated business income (Schedule B, line 32) is equal to or greater than \$1.5M (regardless of the amount of combined unallocated business income)	8.85%
4. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and combined allocated business income (Schedule B, line 32) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = 0.000\%$
5. If combined unallocated business income (Schedule B, line 30) is less than \$2M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = 0.000\%$
6. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = 0.000\%$
	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = 0.000\%$
Enter the greater of the two computed tax rates: 0.000 %	

**Tax Rate Computation For Qualified Manufacturing Corporations (see instructions)**

7. If combined unallocated business income (Schedule B, line 30) is less than \$20M and combined allocated business income (Schedule B, line 32) is less than \$10M	4.425%
8. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of combined allocated business income)	8.85%
9. If combined allocated business income (Schedule B, line 32) is equal to or greater than \$20M (regardless of the amount of combined unallocated business income)	8.85%
10. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and combined allocated business income (Schedule B, line 32) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{10,000,000}) = 0.000\%$
11. If combined unallocated business income (Schedule B, line 30) is less than \$20M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = 0.000\%$
12. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = 0.000\%$
	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = 0.000\%$
Enter the greater of the two computed tax rates: 0.000 %	

**Tax Rate Computation For Certain Financial Corporations (see instructions)**

13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i)	9.00%
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**INVESTMENT AND OTHER EXEMPT  
INCOME AND INVESTMENT CAPITAL**

You MUST attach this form to Form NYC-2 or NYC-2A if you have any entries on Form NYC-2 or NYC-2A, Schedule B, line 25, 27 or 29 or Schedule D, line 1, 2, 3 or 5

Name NYC COMB CORP TEST CASE THREE	Employer Identification Number 00-0000003
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**SCHEDULE A - 40% safe harbor election (see instructions)**

1. If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt unitary insurance or utility dividends) by 40% in lieu of direct or indirect attribution, mark an X on the line (see instructions) . . . . . 1.  X

**SCHEDULE B - Other exempt income (see instructions)**

**Part 1 - Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction**

1. Gross exempt CFC income (do not enter less than zero) . . . . .	1.	0.
2. Gross exempt unitary corporation dividends (do not enter less than zero) . . . . .	2.	0.
3. Add lines 1 and 2 (if safe harbor election is made, completed lines 4 and 5; otherwise, skip to Part 2) . . . . .	3.	0.
4. <b>40% safe harbor reduction</b> (if safe harbor election is made, multiply line 3 by 40%; see instructions) . . . . .	4.	0.
5. Exempt CFC income and exempt unitary corporation dividends after safe harbor reduction (subtract line 4 from line 3; do not complete Parts 3, 4, or 5 below) . . . . .	5.	0.

**Part 2 - Gross exempt unitary insurance or utility dividends and deductions attributable to gross exempt unitary insurance and utility dividends**

6. Gross exempt unitary insurance or utility dividends . . . . .	6.	0.
7. Interest deductions <b>directly</b> attributable to gross exempt unitary insurance or utility dividends . . . . .	7.	0.
8. Interest deductions <b>indirectly</b> attributable to gross exempt unitary insurance or utility dividends . . . . .	8.	0.
9. Total interest deductions attributable to gross exempt unitary insurance or utility dividends (add lines 7 and 8) . . . . .	9.	0.
10. Exempt unitary insurance or utility dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise enter 0) . . . . .	10.	0.
11. Excess interest deductions attributable to gross exempt unitary insurance or utility dividends (if line 9 is more than line 6, subtract line 6 from line 9; otherwise enter 0) . . . . .	11.	0.

**Part 3 - Deductions attributable to gross exempt CFC income - only if safe harbor election is not made (see instructions)**

12. Interest deductions <b>directly</b> attributable to gross exempt CFC income . . . . .	12.	0.
13. Interest deductions <b>indirectly</b> attributable to gross exempt CFC income . . . . .	13.	0.
14. Total interest deductions attributable to gross exempt CFC income (add lines 12 and 13) . . . . .	14.	0.

**Part 4 - Deductions attributable to gross exempt unitary corporation dividends - only if safe harbor election is not made (see instructions)**

15. Interest deductions <b>directly</b> attributable to gross exempt unitary corporation dividends . . . . .	15.	0.
16. Interest deductions <b>indirectly</b> attributable to gross exempt unitary corporation dividends . . . . .	16.	0.
17. Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and 16) . . . . .	17.	0.

**Part 5 - Total other exempt income and excess deductions attributable - only if safe harbor election is not made**

18. Total gross other exempt income (add lines 3 and 6) . . . . .	18.	0.
19. Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17) . . . . .	19.	0.
20. Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter 0) . . . . .	20.	0.
21. Excess interest deductions attributable to gross other exempt income (if line 19 is more than line 18, subtract line 18 from line 19; otherwise, enter 0) . . . . .	21.	0.

**Part 6 - Total other exempt income and excess deductions attributable - only if safe harbor election is made**

22. Add lines 5 and 10 . . . . .	22.	0.
23. Excess interest deductions attributable to gross exempt unitary insurance or utility dividends (from line 11) . . . . .	23.	0.
24. Other exempt income (if line 23 is less than line 22, subtract line 23 from line 22; otherwise, enter 0) . . . . .	24.	0.
25. Excess interest deductions attributable to gross exempt income (if line 23 is more than line 22, subtract line 22 from line 23; otherwise enter 0) . . . . .	25.	0.

<b>SCHEDULE B continued - Other exempt income (see instructions)</b>		
<b>Part 7 - Entire net income (ENI) limitation on other exempt income</b>		
26. ENI (from Form NYC- 2 or NYC- 2A, Schedule B, line 24) . . . . .	26.	7,110,000.
27. Other exempt income (If the safe harbor election is <b>not</b> made, enter the amount from line 20; if the safe harbor election is made, enter the amount from line 24) . . . . .	27.	0.
28. Total other exempt income allowed after ENI limitation (enter the lesser of line 26 or line 27; if zero or less, enter 0) . . . . .	28.	0.
29. Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0) . . . . .	29.	7,110,000.

<b>SCHEDULE C - Investment income (see instructions)</b>		
<b>Part 1 - 8% limitation on gross investment income (see instructions)</b>		
1. ENI (from Form NYC- 2 or NYC- 2A, Schedule B, line 24) . . . . .	1.	7,110,000.
2. 8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero) . . . . .	2.	568,800.
3. Gross investment income from investments generating income <b>not</b> apportionable to New York under the U.S. Constitution . . . . .	3.	0.
4. 8% limitation on gross investment income (enter the greater of line 2 or line 3) . . . . .	4.	568,800.
5. Remaining 8% limitation (subtract line 3 from line 4; if zero or less, enter 0) . . . . .	5.	568,800.
6. Dividend income from investment capital from stocks <b>actually held more than one year</b> . . . . .	6.	10,000.
7. Net capital gains in excess of losses from investment capital from stocks <b>actually held more than one year</b> . . . . .	7.	8,000.
8. Add lines 6 and 7 . . . . .	8.	18,000.
9. Gross investment income from stocks <b>actually held more than one year after 8% limitation</b> (enter the lesser of line 5 or line 8) . . . . .	9.	18,000.
10. Remaining balance of 8% limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0) . . . . .	10.	550,800.
11. Dividend income from investment capital from stocks <b>presumed held more than one year</b> . . . . .	11.	20,000.
12. Gross investment income from stocks <b>presumed held more than one year after 8% limitation</b> (enter the lesser of line 10 or line 11) . . . . .	12.	20,000.
13. Total gross investment income (add lines 3, 9 and 12) . . . . .	13.	38,000.

<b>Part 2 - 40% safe harbor reduction for gross investment income (see instructions)</b>		
14. 40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions) . . . . .	14.	15,200.
15. Investment income after safe harbor reduction (subtract line 14 from line 13; <b>skip Part 3 below and continue with Part 4</b> ) . . . . .	15.	22,800.

<b>Part 3 - Deductions attributable to investment capital to gross investment income - only if safe harbor election is not made (see instructions)</b>		
16. Interest deductions <b>directly</b> attributable to investment capital or to gross investment income . . . . .	16.	0.
17. Interest deductions <b>indirectly</b> attributable to investment capital or to gross investment income . . . . .	17.	0.
18. Total interest deductions attributable to investment capital or to gross investment income (add lines 16 and 17) . . . . .	18.	0.
19. Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0) . . . . .	19.	0.
20. Excess interest deductions attributable to investment capital or to gross investment income (if line 18 is more than line 13, subtract line 13 from line 18; otherwise enter 0) . . . . .	20.	0.

<b>Part 4 - Total investment income and excess deductions attributable</b>		
21. Investment income (if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is <b>not</b> made, enter the amount from line 19) . . . . .	21.	22,800.
22. Excess interest deductions attributable to investment capital or to gross investment income (if the safe harbor election is made, enter 0; if the safe harbor election is <b>not</b> made, enter the amount from line 20) . . . . .	22.	0.

<b>Part 5 - ENI limitation on investment income</b>		
23. Total investment income allowed after ENI limitation (enter the lesser of line 21 or Schedule B, line 29) . . . . .	23.	22,800.



**SCHEDULE D - Total investment and other exempt income and excess interest deductions attributable**

1. Total investment and other exempt income (add Schedule B, line 28 and Schedule C, line 23; enter here and on Form NYC-2 or NYC-2A, Schedule B, line 25) . . . . .	1.	22,800.
2. Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income (add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is <b>not</b> made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on NYC-2 or NYC-2A, Schedule B, line 27) . . . . .	2.	0.

**SCHEDULE E - Investment capital (see instructions)**

**Part 1 - Investment capital that generates income claimed not apportionable to New York under the U. S. Constitution**

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below)

Item	A Description of asset	B Number of shares acquired, if applicable	C Date acquired	D Number of shares sold, if applicable	E Date Sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A								
B								
C								
D								
E								
F								

Total from additional sheet(s)

1. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 1 . . . 1.	0.	0.	0.
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**Part 2 - Investment capital - stocks actually held more than one year**

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below)

Item	A Name/CUSIP/CINS/lot number	B Number of shares acquired	C Date acquired	D Number of shares sold	E Date Sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A	XYZ INC.	10,000	01-01-2011			750,000	250,000	500,000
B	ABC INC.	5,000	01-01-2012	1,000	06-30-2015	500,000	100,000	400,000
C								
D								
E								
F								

Total from additional sheet(s)

2. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 2 . . . 2.	1,250,000.	350,000.	900,000.
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**Part 3 - Investment capital - stocks presumed held more than one year**

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below)

Item	A Name/CUSIP/CINS/lot number	B Number of shares acquired	C Date acquired	D Number of shares sold	E Date Sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A	PQR INC.	10,000	06-01-2015			1,000,000	25,000	975,000
B								
C								
D								
E								
F								

Total from additional sheet(s)

3. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 3 . . . 3.	1,000,000.	25,000.	975,000.
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**Part 4 - Total Investment capital**

4. Total of all investment capital (add lines 1, 2 and 3 in columns F, G and H) . . . . .	4.	2,250,000.	375,000.	1,875,000.
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**SCHEDULE F - Current year addback of prior year presumed investment capital and investment income (see instructions)**

A. If you have prior year presumed investment capital that failed to meet the holding period presumption, and if you amended your prior year return to reflect the fact that the stock was not investment capital (and that any related income was not investment income), mark an X on the line (if you marked this line, do not complete Parts 1 and 2 below) . . . . . **A.**     

**Part 1 - Addback of prior year presumed investment capital for stocks that did not meet the holding period requirement (see instructions)**

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below)

Item	A Name/CUSIP/CINS/lot number	B Number of shares acquired	C Date acquired	D Number of shares sold	E Date Sold	F Average FMV, as previously reported	G Liabilities attributable as previously reported	H Net average FMV, as previously reported
A								
B								
C								
D								
E								
F								

Total from additional sheet(s)								
<b>1. Total columns F, G and H; enter here and on Form NYC- 2 or NYC- 2A, Schedule D, line 5 . . . 1.</b>						0.	0.	0.

**Part 2 - Addback of prior year presumed investment income for stocks that did not meet holding period requirement (see instructions)**

<b>2.</b> Prior year <b>presumed</b> gross investment income <b>after</b> the 8% limitation for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (see instructions) . . . . . <b>2.</b>	0.
<b>3.</b> If the safe harbor election was made on the <b>prior year</b> return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was <b>not</b> made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the <b>prior year</b> return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above (see instructions) . . . <b>3.</b>	0.
<b>4.</b> Prior year <b>presumed</b> investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (subtract line 3 from line 2; if zero or less, enter 0) . . . . . <b>4.</b>	0.
<b>5.</b> Maximum addback based on prior year limitations (enter the amount from prior year Form NYC- 2.1, Schedule C, line 12) . . . . . <b>5.</b>	0.
<b>6.</b> Addback of <b>prior year</b> presumed investment income for stocks not held more than one year (Enter the lesser of line 4 or 5; enter here and on Form NYC- 2 or NYC- 2A, Schedule B, line 29. If zero or less, enter 0) . . . . . <b>6.</b>	0.





**NYC - 2.5A**

Department of Finance

**COMPUTATION OF RECEIPTS FACTOR**

File with Combined Business Tax Return Form NYC-2A. (See Instructions)

For CALENDAR YEAR 2015 or FISCAL YEAR beginning \_\_\_\_\_ 2015 and ending \_\_\_\_\_

Name of Designated Agent NYC COMB CORP TEST CASE THREE	EIN of Designated Agent 00-0000003
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A Designated Agent	B Total of all combined members	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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**Section 11-654.2(2)**

<b>1. Sales of tangible personal property</b>				
1a. NYC	1,000,000.	3,500,000.	0.	4,500,000.
1b. EW	2,000,000.	5,000,000.	0.	7,000,000.
<b>2. Sales of electricity</b>				
2a. NYC	0.	0.	0.	0.
2b. EW	0.	0.	0.	0.
<b>3. Net gains from sales of real property</b>				
3a. NYC	0.	0.	0.	0.
3b. EW	0.	0.	0.	0.

**Section 11-654.2(3)**

<b>4. Rentals of real and tangible personal property</b>				
4a. NYC	0.	0.	0.	0.
4b. EW	0.	0.	0.	0.
<b>5. Royalties from patents, copyrights, trademarks, and similar intangible personal property</b>				
5a. NYC	60,000.	20,000.	0.	80,000.
5b. EW	100,000.	40,000.	0.	140,000.
<b>6. Sales of rights for certain closed-circuit and cable TV transmissions of an event</b>				
6a. NYC	0.	0.	0.	0.
6b. EW	0.	0.	0.	0.

**Section 11-654.2(4)**

<b>7. Selling, licensing or granting access to digital products</b>				
7a. NYC	0.	0.	0.	0.
7b. EW	0.	0.	0.	0.

**Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)**8. To make this irrevocable election, check Yes; otherwise, check No, (see instructions)  YES  NO**Section 11-654.2(5)(a)(2) Mark an X on each line that is applicable (see line 8 instructions)****Section 11-654.2(5)(a)(2)(i)**

<b>9. Interest from loans secured by real property</b>				
9a. NYC	0.	0.	0.	0.
9b. EW	0.	0.	0.	0.
<b>10. Net gains from sales of loans secured by real property</b>				
10a. NYC	0.	0.	0.	0.
10b. EW	0.	0.	0.	0.
<b>11. Interest from loans not secured by real property (QFI ___)</b>				
11a. NYC	0.	0.	0.	0.
11b. EW	0.	0.	0.	0.
<b>12. Net gains from sales of loans not secured by real property (QFI ___)</b>				
12a. NYC	0.	0.	0.	0.
12b. EW	0.	0.	0.	0.

	A Designated Agent	B Total of all combined members	C Intercompany eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
<b>Section 11-654.2(5)(a)(2)(ii) (QFI ___)</b>					
<b>13. Interest from federal debt</b>					
13a. NYC	0.	0.	0.	0.	0.
13b. EW	0.	0.	0.		0.
<b>14. Net gains from federal debt</b>					
14a. NYC	0.	0.	0.	0.	0.
14b. EW	0.	0.	0.		0.
<b>15. Interest from debt of NYS or its political subdivisions, including NYC</b>					
15a. NYC	0.	0.	0.	0.	0.
15b. EW	0.	0.	0.		0.
<b>16. Net gains from debt of NYS or its political subdivisions, including NYC</b>					
16a. NYC	0.	0.	0.	0.	0.
16b. EW	0.	0.	0.		0.
<b>17. Interest from debt of other states or their political subdivisions</b>					
17a. NYC	0.	0.	0.	0.	0.
17b. EW	0.	0.	0.		0.
<b>18. Net gains from debt of other states or their political subdivisions</b>					
18a. NYC	0.	0.	0.	0.	0.
18b. EW	0.	0.	0.		0.
<b>Section 11-654.2(5)(a)(2)(iii) (QFI ___)</b>					
<b>19. Interest from asset-backed securities and other government agency debt</b>					
19a. NYC	0.	0.	0.	0.	0.
19b. EW	0.	0.	0.		0.
<b>20. Net gains from government agency debt or asset-backed securities sold through an exchange</b>					
20a. NYC	0.	0.	0.	0.	0.
20b. EW	0.	0.	0.		0.
<b>21. Net gains from all other asset-backed securities</b>					
21a. NYC	0.	0.	0.	0.	0.
21b. EW	0.	0.	0.		0.
<b>Section 11-654.2(5)(a)(2)(iv) (QFI ___)</b>					
<b>22. Interest from corporate bonds</b>					
22a. NYC	0.	25,000.	0.	25,000.	40,000.
22b. EW	0.	40,000.	0.		40,000.
<b>23. Net gains from corporate bonds sold through broker/dealer or licensed exchange</b>					
23a. NYC	20,000.	0.	0.	20,000.	38,000.
23b. EW	38,000.	0.	0.		38,000.
<b>24. Net gains from other corporate bonds</b>					
24a. NYC	0.	0.	0.	0.	0.
24b. EW	0.	0.	0.		0.
<b>Section 11-654.2(5)(a)(2)(v)</b>					
<b>25. Net interest from reverse repurchase or securities borrowing agreements</b>					
25a. NYC				0.	0.
25b. EW					0.



	A Designated Agent	B Total of all combined members	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
<b>Section 11- 654.2(5)(a)(2)(vi)</b>					
<b>26. Net interest from federal funds</b>					
26a. NYC	0.	0.	0.	0.	
26b. EW	0.	0.	0.		0.
<b>Section 11- 654.2(5)(a)(2)(ix) (QFI ___)</b>					
<b>27. Net income from sales of physical commodities</b>					
27a. NYC	0.	0.	0.	0.	
27b. EW	0.	0.	0.		0.
<b>Section 11- 654.2(5)(a)(2)(x) (QFI ___)</b>					
<b>28. Marked to market net gains</b>					
28a. NYC				0.	
28b. EW					0.
<b>Section 11- 654.2(5)(a)(2)(viii) (QFI ___)</b>					
<b>29. Interest from other financial instruments</b>					
29a. NYC	0.	0.	0.	0.	
29b. EW	0.	0.	0.		0.
<b>30. Net gains and other income from other financial instruments</b>					
30a. NYC				0.	
30b. EW					0.
<b>Section 11- 654.2(5)(b)</b>					
<b>31. Brokerage commissions</b>					
31a. NYC	0.	0.	0.	0.	
31b. EW	0.	0.	0.		0.
<b>32. Margin interest earned on behalf of brokerage accounts</b>					
32a. NYC	0.	0.	0.	0.	
32b. EW	0.	0.	0.		0.
<b>33. Fees for advisory services for underwriting or management of underwriting</b>					
33a. NYC	0.	0.	0.	0.	
33b. EW	0.	0.	0.		0.
<b>34. Receipts from primary spread of selling concessions</b>					
34a. NYC	0.	0.	0.	0.	
34b. EW	0.	0.	0.		0.
<b>35. Receipts from account maintenance fees</b>					
35a. NYC	0.	0.	0.	0.	
35b. EW	0.	0.	0.		0.
<b>36. Fees for management or advisory services</b>					
36a. NYC	0.	0.	0.	0.	
36b. EW	0.	0.	0.		0.
<b>37. Interest from an affiliated corporation</b>					
37a. NYC	0.	0.	0.	0.	
37b. EW	0.	0.	0.		0.



	A Designated Agent	B Total of all combined members	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
<b>Section 11- 654.2(5)(c)</b>					
<b>38. Interest, fees, and penalties from credit cards</b>					
38a. NYC	0.	0.	0.	0.	
38b. EW	0.	0.	0.		0.
<b>39. Service charges and fees from credit cards</b>					
39a. NYC	0.	0.	0.	0.	
39b. EW	0.	0.	0.		0.
<b>40. Receipts from merchant discounts</b>					
40a. NYC	0.	0.	0.	0.	
40b. EW	0.	0.	0.		0.
<b>41. Receipts from credit card authorizations and settlement processing</b>					
41a. NYC	0.	0.	0.	0.	
41b. EW	0.	0.	0.		0.
<b>42. Other credit card processing receipts</b>					
42a. NYC	0.	0.	0.	0.	
42b. EW	0.	0.	0.		0.
<b>Section 11- 654.2(5)(d)</b>					
<b>43. Receipts from certain services to investment companies</b>					
43a. NYC	0.	0.	0.	0.	
43b. EW	0.	0.	0.		0.
<b>Section 11- 654.2(6)</b>					
<b>44. Receipts from railroad and trucking business</b>					
44a. NYC	0.	0.	0.	0.	
44b. EW	0.	0.	0.		0.
<b>Section 11- 654.2(12)</b>					
<b>45. Receipts from the operation of vessels</b>					
45a. NYC	0.	0.	0.	0.	
45b. EW	0.	0.	0.		0.
<b>Section 11- 654.2(7)</b>					
<b>46. Receipts from air freight forwarding</b>					
46a. NYC	0.	0.	0.	0.	
46b. EW	0.	0.	0.		0.
<b>47. Receipts from other aviation services</b>					
47a. NYC	0.	0.	0.	0.	
47b. EW	0.	0.	0.		0.
<b>Section 11- 654.2(8)</b>					
<b>48. Advertising in newspapers or periodicals</b>					
48a. NYC	0.	0.	0.	0.	
48b. EW	0.	0.	0.		0.
<b>49. Advertising on television or radio</b>					
49a. NYC	0.	0.	0.	0.	
49b. EW	0.	0.	0.		0.
<b>50. Advertising via other means</b>					
50a. NYC	0.	0.	0.	0.	
50b. EW	0.	0.	0.		0.



	A Designated Agent	B Total of all combined members	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
<b>Section 11- 654.2(9)</b>					
51. Transportation or transmission of gas through pipes					
51a. NYC	0.	0.	0.	0.	
51b. EW	0.	0.	0.		0.
<b>Section 11- 654.2(10)</b>					
52. Receipts from other services/activities not specified					
52a. NYC	0.	0.	0.	0.	
52b. EW	0.	0.	0.		0.
<b>Section 11- 654.2(11)</b>					
53. Discretionary adjustments					
53a. NYC	0.	0.	0.	0.	
53b. EW	0.	0.	0.		0.
<b>Total receipts</b>					
54. Add lines 1a through 53b in columns D and E. Enter here and on NYC- 2A, Schedule F, line 2a(A) column D and line 2a(B) column E . . . . .				4,625,000.	7,218,000.



**CLAIM FOR BIOTECHNOLOGY CREDIT  
APPLIED TO BUSINESS AND GENERAL  
CORPORATION TAXES**

**2015**



**ATTACH TO FORM NYC-2, NYC-2A, NYC-3L OR NYC-3A  
YOU MUST ATTACH YOUR CERTIFICATE OF TAX CREDIT TO THIS FORM.  
NO CREDIT WILL BE ALLOWED WITHOUT THE CERTIFICATE.**

For CALENDAR YEAR 2015 or FISCAL YEAR beginning \_\_\_\_\_ 2015 and ending \_\_\_\_\_

Name as shown on NYC-2, NYC-2A, NYC-3L or NYC-3A:  NYC COMB CORP TEST CASE THREE		EMPLOYER IDENTIFICATION NUMBER 00-0000003
Corporation tax year for which claim is made: Date ended:	12 MONTH	2015 YEAR
		FEDERAL BUSINESS CODE 541600

**COMPUTATION OF CREDIT**

1. Available Credit .....	1.	25,000
2. Enter your Business Corporation Tax or General Corporation Tax from Form NYC-2, Sch. A, line 4 or Form NYC-2A, Sch. A, line 6; Form NYC-3L, Sch. A, line 6 or Form NYC-3A, Sch. A, line 8 .....	2.	378,038
3. Tax Credits claimed before Biotechnology Credit .....	3.	0
4. Subtract line 3 from line 2 .....	4.	378,038
5. Enter the fixed dollar minimum tax (from Form NYC-2, Sch. A, line 3 or Form NYC-2A, Sch. A, sum of lines 3 and 5; Form NYC-3L, Sch. A, line 4 or Form NYC-3A, Sch. A, sum of lines 4 and 7), .....	5.	4,525
6. Limitation - Subtract line 5 from line 4. If line 5 is greater than line 4, enter "0" on line 6 .....	6.	378,038
7. Enter the lesser of line 1 and line 6 .....	7.	25,000
8. Amount of unused credit to be refunded or credited (line 1 less line 7) .....	8.	0
9. Add lines 7 and 8 (enter here and Form NYC-2, Sch. A, line 10 or Form NYC-2A, Sch. A, line 12; Form NYC-3L, Sch. A, line 10b or Form NYC-3A, Sch. A, line 12b .....	9.	25,000

**INSTRUCTIONS**

**GENERAL INFORMATION**

Sections 11-604(21) and 11-654(21) of the New York City Administrative Code provide a refundable biotechnology credit or tax years 2010 through 2015 to certain qualified emerging technology companies for certain costs and expenses incurred.

In order to qualify for the credit, the taxpayer must:

1. meet the eligibility criteria as specified in the above Administrative Code sections and
2. must have applied for the credit and received a Certificate of Tax Credit specifying the amount of credit the taxpayer is entitled to claim.

The Certificate of Tax Credit covering expenses incurred in calendar year 2015 will indicate the credit available for the tax year that includes December 31, 2015.

**Example:** Taxpayer A files on a fiscal year basis with a tax year beginning April 1, 2015 and ending March 31, 2016. A Certificate of Tax Credit issued on or before February 17, 2016 will indicate the credit that may be claimed on the return covering the tax year ending March 31, 2016.

**SPECIFIC LINE INSTRUCTIONS**

**Line 1 -** Enter the amount of the credit to which the taxpayer is entitled to claim as indicated on the Certificate of Tax Credit on Line 1 of this form.

**Line 3 -** Enter the total amounts of credits claimed on Form NYC-2, Sch. A, lines 5, 7, 8 and 9 or Form NYC-2A, Sch. A, lines 7, 9, 10 and 11; Form NYC-3L, Sch. A, lines 7, 9a, 9b and 10a or Form NYC-3A, Sch. A, lines 9, 11a, 11b and 12a.

For CALENDAR YEAR 2015 or FISCAL YEAR beginning \_\_\_\_\_ 2015 and ending \_\_\_\_\_

Name of Designated Agent NYC COMB CORP TEST CASE THREE	EIN of Designated Agent 00-0000003
Name of Combined Member NYC COMB CORP TC 3 AFFILIATE ONE	EIN of Combined Member 00-0000014

**SCHEDULE A - Group Member's Information**

**General Information**

1. Are you are a real estate investment trust (REIT) or regulated investment company (RIC)? . . . . .	YES	<input checked="" type="checkbox"/>	NO	
2. Are you are a combinable captive insurance company? . . . . .	YES	<input checked="" type="checkbox"/>	NO	
3. Are you are a nontaxpayer member of the combined group? . . . . .	YES	<input checked="" type="checkbox"/>	NO	
4. Federal separate taxable income (see instructions) . . . . .	4.			2,000,000.
5. Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) . . . . .	5.			0.
6. Enter your unabsorbed net operating loss at the end of the base year (from Form NYC- 2.3) . . . . .	6.			0.
7. Enter your PNOLC subtraction annual allotment (from Form NYC-2.3) . . . . .	7.			0.
8. If you are making the the 50% PNOLC subtraction election, please check the line (see instructions) . . . . .			50%	
9. Are you a taxable domestic international sales corporation (DISC) . . . . .	YES	<input checked="" type="checkbox"/>	NO	

**Minimum tax (taxable group members only)**

1. NYC Receipts (see instructions) . . . . .	1.		2,025,000.
2. Minimum Tax (only for the corporations filing this form; see Instructions) . . . . .	2.		1,500.

**SCHEDULE B - Group Member's Business Income Base Line Items**

2. Dividends and interest effectively connected with the conduct of a trade or business in the United States by alien corporations . . . . .	2.		0.
3. Any other income which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations . . . . .	3.		0.
4. Dividends by non- alien corporations . . . . .	4.		0.
5. Interest on federal, state, municipal and other obligations by non- alien corporations . . . . .	5.		0.
6. Income taxes paid to the US or its possessions deducted on federal return . . . . .	6.		5,000.
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider) . . . . .	7.		0.
8. NYC Corporate Taxes deducted on federal return (see instructions) . . . . .	8.		0.
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit . . . . .	9.		0.
10. Adjustments relating to real estate tax escalation credit . . . . .	10.		0.
11. ACRS depreciation and/or adjustments (attach Form NYC- 399 and/or NYC- 399Z) . . . . .	11.		0.
12. Payment for use of intangibles . . . . .	12.		0.
13. Domestic production activities deduction (see instructions) . . . . .	13.		0.
14. Other additions (see instructions; attach rider) . . . . .	14.		5,000.
16. Gain from sale of certain property acquired prior to 1/1/66 (see instructions) . . . . .	16.		0.
17. NYC and NYS tax refunds included in line 15 (see instructions) . . . . .	17.		0.
18. Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions) . . . . .	18.		0.
19. Depreciation and/or adjustment calculated under pre- ACRS or pre - 9/11/01 rules (attach Form NYC- 399 and/or NYC- 399Z; see instructions) . . . . .	19.		0.
20. Other subtractions (see instructions) (attach rider) . . . . .	20.		0.

**SCHEDULE C - Group Member's Capital Base Line Items**

Basis used to determine average value in column C. Check one. (Attach detailed schedule.)

- Annually     - Semi-annually     - Quarterly  
 - Monthly     - Weekly     - Daily

	A Beginning of Year	B End of Year	C Average Value
1. Total assets from federal return	2,500,000	4,500,000	3,500,000
2. Real property and marketable securities included in line 1	0	0	0
3. Subtract line 2 from line 1			3,500,000
4. Real property and marketable securities at fair market value	0	0	0
5. Adjusted total assets (add lines 3 and 4)			3,500,000
6. Total liabilities (see instructions)	2,000,000	1,000,000	1,500,000

**SCHEDULE D - Computation of Group Member's Investment Capital for the Current Year**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
1. Member's total capital that generates income claimed to not be allocable to New York under the U.S. Constitution (from Form NYC- 2.1, Schedule E, line 1)	0	0	0
2. Total of stocks actually held for more than one year (from Form NYC- 2.1, Schedule E, line 2)	0	0	0
3. Total of stocks presumed held for more than one year (from Form NYC- 2.1, Schedule E, line 3)	0	0	0
4. Member's total investment capital for the current year (add Column C, lines 1, 2 and 3; if zero or less, enter 0)			0

**Addback of capital previously reported as investment capital**

	A Average fair market value as reported	B Liabilities attributable to Column A amount	C Net average value (column A - column B)
5. Total of stocks previously presumed held for more than one year, but did not meet the holding period (as included in Form NYC- 2.1, Schedule F, line 1)	0	0	0

**SCHEDULE E - Group Member's Location of Places of Business Inside and Outside New York City**

**Part 1 -** List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary.)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 200 Fifth Avenue					
CITY STATE ZIP New York NY 10011	500,000	Showroom Sales	5	400,000	Various
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b>	500,000		5	400,000	

**Part 2 -** List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary.)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 600 Main Street					
CITY STATE ZIP Somewhere PA 11111	150,000	Manufacturing	15	750,000	Various
NUMBER AND STREET					
CITY STATE ZIP					
<b>Total</b>	150,000		15	750,000	



SCHEDULE F - Group Member's Business Allocation Line Items		COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1a. Real estate owned	1a.	0.	1a. 0.
1b. Real estate rented - multiply by 8 (see instr.) (attach rider)	1b.	4,000,000.	1b. 5,200,000.
1c. Inventories owned	1c.	500,000.	1c. 1,000,000.
1d. Tangible personal property owned (see instructions)	1d.	100,000.	1d. 200,000.
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider)	1e.	0.	1e. 0.
1f. Total (add columns A and B, lines 1a through 1e)	1f.	4,600,000.	1f. 6,400,000.
2a. Receipts (from Form NYC- 2.5A/BC, line 54)	2a.	1,525,000.	2a. 2,040,000.
3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions)	3a.	400,000.	3a. 1,150,000.

COMPOSITION OF PREPAYMENTS SCHEDULE (If separate payments were made)		
	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax		0.
B. Payment with Declaration, Form NYC- 400 (1)		0.
C. Payment with Notice of Estimated Tax Due (2)		0.
D. Payment with Notice of Estimated Tax Due (3)		0.
E. Payment with extension, Form NYC- EXT		0.
F. Overpayment from preceding year credited to this year		0.
G. TOTAL of A through F		0.





NYC - 2.5A/BC

COMPUTATION OF RECEIPTS FACTOR

Department of Finance

Member's Detail Report - Filed by a Corporation Included in a Combined Business Corporation Tax Return

For CALENDAR YEAR 2015 or FISCAL YEAR beginning 2015 and ending

Table with 2 columns: Name of Designated Agent/Member and EIN of Designated Agent/Member. Includes NYC COMB CORP TEST CASE THREE and NYC COMB CORP TC 3 AFFILIATE ONE.

Main table with 4 columns: Description, COLUMN A EVERYWHERE, COLUMN B NEW YORK CITY, COLUMN C NYC FIXED DOLLAR AMOUNT. Rows include sales of tangible personal property, rentals, royalties, digital products, interest from loans, federal debt, corporate bonds, and other financial instruments.

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
<b>Section 11-654.2(5)(b)</b>			
31. Brokerage commissions . . . . . 31.	0.	0.	0.
32. Margin interest earned on behalf of brokerage accounts . . . 32.	0.	0.	0.
33. Fees for advisory services for underwriting or management of underwriting . . . . . 33.	0.	0.	0.
34. Receipts from primary spread of selling concessions . . . . 34.	0.	0.	0.
35. Receipts from account maintenance fees . . . . . 35.	0.	0.	0.
36. Fees for management or advisory services . . . . . 36.	0.	0.	0.
37. Interest from an affiliated corporation . . . . . 37.	0.	0.	0.
<b>Section 11-654.2(5)(c)</b>			
38. Interest, fees, and penalties from credit cards . . . . . 38.	0.	0.	0.
39. Service charges and fees from credit cards . . . . . 39.	0.	0.	0.
40. Receipts from merchant discounts . . . . . 40.	0.	0.	0.
41. Receipts from credit card authorizations and settlement processing . . 41.	0.	0.	0.
42. Other credit card processing receipts . . . . . 42.	0.	0.	0.
<b>Section 11-654.2(5)(d)</b>			
43. Receipts from certain services to investment companies . . . . 43.	0.	0.	0.
<b>Section 11-654.2(6)</b>			
44. Receipts from railroad and trucking business . . . . . 44.	0.	0.	0.
<b>Section 11-654.2(12)</b>			
45. Receipts from the operation of vessels . . . . . 45.	0.	0.	0.
<b>Section 11-654.2(7)</b>			
46. Receipts from air freight forwarding . . . . . 46.	0.	0.	0.
47. Receipts from other aviation services, . . . . . 47.	0.	0.	0.
<b>Section 11-654.2(8)</b>			
48. Advertising in newspapers or periodicals . . . . . 48.	0.	0.	0.
49. Advertising on television or radio . . . . . 49.	0.	0.	0.
50. Advertising via other means . . . . . 50.	0.	0.	0.
<b>Section 11-654.2(9)</b>			
51. Transportation or transmission of gas through pipes . . . . . 51.	0.	0.	0.
<b>Section 11-654.2(10)</b>			
52. Receipts from other services/activities not specified . . . . . 52.	0.	0.	0.
<b>Section 11-654.2(11)</b>			
53. Discretionary adjustments . . . . . 53.	0.	0.	0.
<b>Total receipts</b>			
54. Add lines 1 through 53, pages 1 and 2. . . . . 54.	2,040,000.	1,525,000.	2,025,000.



For CALENDAR YEAR 2015 or FISCAL YEAR beginning 2015 and ending

Name of Designated Agent NYC COMB CORP TEST CASE THREE	EIN of Designated Agent 00-0000003
Name of Combined Member NYC COMB CORP TC 3 AFFILIATE TWO	EIN of Combined Member 00-0000015

**SCHEDULE A - Group Member's Information**

**General Information**

1. Are you are a real estate investment trust (REIT) or regulated investment company (RIC)?	YES	<input checked="" type="checkbox"/>	NO	
2. Are you are a combinable captive insurance company?	YES	<input checked="" type="checkbox"/>	NO	
3. Are you are a nontaxpayer member of the combined group?	YES	<input checked="" type="checkbox"/>	NO	
4. Federal separate taxable Income (see instructions)	4.			3,000,000.
5. Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3)	5.			0.
6. Enter your unabsorbed net operating loss at the end of the base year (from Form NYC- 2.3)	6.			0.
7. Enter your PNOLC subtraction annual allotment (from Form NYC- 2.3)	7.			0.
8. If you are making the the 50% PNOLC subtraction election, please check the line (see instructions)			50%	
9. Are you a taxable domestic international sales corporation (DISC)	YES	<input checked="" type="checkbox"/>	NO	

**Minimum tax (taxable group members only)**

1. NYC Receipts (see instructions)	1.		2,020,000.
2. Minimum Tax (only for the corporations filing this form; see instructions)	2.		1,500.

**SCHEDULE B - Group Member's Business Income Base Line Items**

2. Dividends and interest effectively connected with the conduct of a trade or business in the United States by alien corporations	2.		0.
3. Any other income which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations	3.		0.
4. Dividends by non- alien corporations	4.		0.
5. Interest on federal, state, municipal and other obligations by non- alien corporations	5.		0.
6. Income taxes paid to the US or its possessions deducted on federal return	6.		5,000.
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider)	7.		0.
8. NYC Corporate Taxes deducted on federal return (see instructions)	8.		0.
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit	9.		0.
10. Adjustments relating to real estate tax escalation credit	10.		0.
11. ACRS depreciation and/or adjustments (attach Form NYC- 399 and/or NYC- 399Z)	11.		0.
12. Payment for use of intangibles	12.		0.
13. Domestic production activities deduction (see instructions)	13.		0.
14. Other additions (see instructions; attach rider)	14.		5,000.
16. Gain from sale of certain property acquired prior to 1/1/66 (see instructions)	16.		0.
17. NYC and NYS tax refunds included in line 15 (see instructions)	17.		0.
18. Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions)	18.		0.
19. Depreciation and/or adjustment calculated under pre- ACRS or pre - 9/11/01 rules (attach Form NYC- 399 and/or NYC- 399Z; see instructions)	19.		0.
20. Other subtractions (see instructions) (attach rider)	20.		0.

**SCHEDULE C - Group Member's Capital Base Line Items**

Basis used to determine average value in column C. Check one. (Attach detailed schedule.)

- Annually     - Semi-annually     - Quarterly

- Monthly     - Weekly     - Daily

	A Beginning of Year	B End of Year	C Average Value
1. Total assets from federal return	1,500,000.	2,500,000.	2,000,000.
2. Real property and marketable securities included in line 1	0.	0.	0.
3. Subtract line 2 from line 1			2,000,000.
4. Real property and marketable securities at fair market value	0.	0.	0.
5. Adjusted total assets (add lines 3 and 4)			2,000,000.
6. Total liabilities (see instructions)	750,000.	800,000.	775,000.

**SCHEDULE D - Computation of Group Member's Investment Capital for the Current Year**

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
1. Member's total capital that generates income claimed to not be allocable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1)	0.	0.	0.
2. Total of stocks actually held for more than one year (from Form NYC-2.1, Schedule E, line 2)	0.	0.	0.
3. Total of stocks presumed held for more than one year (from Form NYC-2.1, Schedule E, line 3)	0.	0.	0.
4. Member's total investment capital for the current year (add Column C, lines 1, 2 and 3; if zero or less, enter 0)			0.

**Addback of capital previously reported as investment capital**

	A Average fair market value as reported	B Liabilities attributable to Column A amount	C Net average value (column A - column B)
5. Total of stocks previously presumed held for more than one year, but did not meet the holding period (as included in Form NYC-2.1, Schedule F, line 1)	0.	0.	0.

**SCHEDULE E - Group Member's Location of Places of Business Inside and Outside New York City**

**Part 1 -** List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary.)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 59 Maiden Lane	200,000	Various	8	640,000	Various
CITY STATE ZIP New York NY 10038					
CITY STATE ZIP					
<b>Total</b>	200,000.		8.	640,000.	

**Part 2 -** List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. (Attach rider if necessary.)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 560 South Main Street	475,000	Manufacturing	50	500,000	Various
CITY STATE ZIP Philadelphia PA 11111					
CITY STATE ZIP					
<b>Total</b>	475,000.		50.	500,000.	



SCHEDULE F - Group Member's Business Allocation Line Items		COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1a. Real estate owned	1a.	0.	1a. 0.
1b. Real estate rented - multiply by 8 (see instr.) (attach rider)	1b.	1,600,000.	1b. 5,400,000.
1c. Inventories owned	1c.	0.	1c. 50,000.
1d. Tangible personal property owned (see instructions)	1d.	100,000.	1d. 200,000.
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider)	1e.	0.	1e. 0.
1f. Total (add columns A and B, lines 1a through 1e)	1f.	1,700,000.	1f. 5,650,000.
2a. Receipts (from Form NYC- 2.5A/BC, line 54)	2a.	2,020,000.	2a. 3,040,000.
3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions)	3a.	640,000.	3a. 1,140,000.

COMPOSITION OF PREPAYMENTS SCHEDULE (If separate payments were made)		
	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax		0.
B. Payment with Declaration, Form NYC- 400 (1)		0.
C. Payment with Notice of Estimated Tax Due (2)		0.
D. Payment with Notice of Estimated Tax Due (3)		0.
E. Payment with extension, Form NYC- EXT		0.
F. Overpayment from preceding year credited to this year		0.
G. TOTAL of A through F		0.





NYC - 2.5A/BC

COMPUTATION OF RECEIPTS FACTOR

Department of Finance

Member's Detail Report - Filed by a Corporation Included in a Combined Business Corporation Tax Return

For CALENDAR YEAR 2015 or FISCAL YEAR beginning 2015 and ending

Table with 2 columns: Name of Designated Agent / Name of Combined Member and EIN of Designated Agent / EIN of Combined Member. Rows include NYC COMB CORP TEST CASE THREE and NYC COMB CORP TC 3 AFFILIATE TWO.

Main table with 4 columns: Description, COLUMN A EVERYWHERE, COLUMN B NEW YORK CITY, and COLUMN C NYC FIXED DOLLAR AMOUNT. Rows include sections 11-654.2(2), 11-654.2(3), 11-654.2(4), 11-654.2(5)(a)(1), 11-654.2(5)(a)(2)(i), 11-654.2(5)(a)(2)(ii), 11-654.2(5)(a)(2)(iii), 11-654.2(5)(a)(2)(iv), 11-654.2(5)(a)(2)(v), 11-654.2(5)(a)(2)(vi), 11-654.2(5)(a)(2)(ix), 11-654.2(5)(a)(2)(x), and 11-654.2(5)(a)(2)(viii).

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
<b>Section 11- 654.2(5)(b)</b>			
31. Brokerage commissions . . . . . 31.	0.	0.	0.
32. Margin interest earned on behalf of brokerage accounts . . . . . 32.	0.	0.	0.
33. Fees for advisory services for underwriting or management of underwriting . . . . . 33.	0.	0.	0.
34. Receipts from primary spread of selling concessions . . . . . 34.	0.	0.	0.
35. Receipts from account maintenance fees . . . . . 35.	0.	0.	0.
36. Fees for management or advisory services . . . . . 36.	0.	0.	0.
37. Interest from an affiliated corporation . . . . . 37.	0.	0.	0.
<b>Section 11- 654.2(5)(c)</b>			
38. Interest, fees, and penalties from credit cards . . . . . 38.	0.	0.	0.
39. Service charges and fees from credit cards . . . . . 39.	0.	0.	0.
40. Receipts from merchant discounts . . . . . 40.	0.	0.	0.
41. Receipts from credit card authorizations and settlement processing . . . . . 41.	0.	0.	0.
42. Other credit card processing receipts . . . . . 42.	0.	0.	0.
<b>Section 11- 654.2(5)(d)</b>			
43. Receipts from certain services to investment companies . . . . . 43.	0.	0.	0.
<b>Section 11- 654.2(6)</b>			
44. Receipts from railroad and trucking business . . . . . 44.	0.	0.	0.
<b>Section 11- 654.2(12)</b>			
45. Receipts from the operation of vessels . . . . . 45.	0.	0.	0.
<b>Section 11- 654.2(7)</b>			
46. Receipts from air freight forwarding . . . . . 46.	0.	0.	0.
47. Receipts from other aviation services. . . . . 47.	0.	0.	0.
<b>Section 11- 654.2(8)</b>			
48. Advertising in newspapers or periodicals . . . . . 48.	0.	0.	0.
49. Advertising on television or radio . . . . . 49.	0.	0.	0.
50. Advertising via other means . . . . . 50.	0.	0.	0.
<b>Section 11- 654.2(9)</b>			
51. Transportation or transmission of gas through pipes . . . . . 51.	0.	0.	0.
<b>Section 11- 654.2(10)</b>			
52. Receipts from other services/activities not specified . . . . . 52.	0.	0.	0.
<b>Section 11- 654.2(11)</b>			
53. Discretionary adjustments . . . . . 53.	0.	0.	0.
<b>Total receipts</b>			
54. Add lines 1 through 53, pages 1 and 2. . . . . 54.	3,040,000.	2,020,000.	2,020,000.

