



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 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

Name of Designated Agent	EIN of Designated Agent	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Name of Combined Member	EIN of Combined Member	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
Section 11-654.2(2)			
1. Sales of tangible personal property	1.		
2. Sales of electricity.....	2.		
3. Net gains from sales of real property.....	3.		
Section 11-654.2(3)			
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.		
Section 11-654.2(4)			
7. Sale, licensing, or granting access to digital products.....	7.		
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)		<input type="checkbox"/> YES	<input type="checkbox"/> 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.....	9.		
10. Net gains from sales of loans secured by real property.....	10.		
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>).....	11.		
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>).....	12.		
Section 11-654.2(5)(a)(2)(ii) (QFI <input type="checkbox"/>)			
13. Interest from federal debt.....	13.		
14. This line intentionally omitted.....	14.		
15. Interest from debt of NYS or its political subdivisions, including NYC....	15.		
16. Net gains from federal debt and 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.		
Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>)			
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.		
Section 11-654.2(5)(a)(2)(iv) (QFI <input type="checkbox"/>)			
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.		
Section 11-654.2(5)(a)(2)(v)			
25. Net interest from reverse repurchase or securities borrowing agreements.	25.		
Section 11-654.2(5)(a)(2)(vi)			
26. Net interest from federal funds.....	26.		
Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>)			
27. Net income from sales of physical commodities.....	27.		
Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>)			
28. Marked to market net gains.....	28.		
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)			
11-654.2(5)(a)(2)(vii) (QFI <input type="checkbox"/>)			
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
Section 11-654.2(5)(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.			
Section 11-654.2(5)(c)				
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.			
Section 11-654.2(5)(d)				
43. Receipts from certain services to investment companies.....	43.			
Section 11-654.2(6)				
44. Receipts from railroad and trucking business.....	44.			
Section 11-654.2(12)				
45. Receipts from the operation of vessels.....	45.			
Section 11-654.2(7)				
46. Receipts from air freight forwarding.....	46.			
47. Receipts from other aviation services.....	47.			
Section 11-654.2(8)				
48. Advertising in newspapers or periodicals	48.			
49. Advertising on television or radio.....	49.			
50. Advertising via other means.....	50.			
Section 11-654.2(9)				
51. Transportation or transmission of gas through pipes.....	51.			
Section 11-654.2(10)				
52. Receipts from other services/activities not specified.....	52.			
Section 11-654.2(11)				
53. Discretionary adjustments.....	53.			
Total receipts				
54. Add lines 1 through 53 in column C, pages 1 and 2.....	54.			

