

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 2016
VERSION 3.0
FEBRUARY 13, 2017**

Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn	01/23/2017	Initial Version
2.0	Lawrence Sporn	01/31/2017	Corrections made to Test Case One
3.0	Lawrence Sporn	02/13/2017	Various corrections made to Test Cases One and Two

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 BTe-File 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.

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	CORP 2016 NYC2A TC ONE SUB1 2016 NYC2A TC ONE SUB2 2016 NYC2A TC ONE	00-0000100 00-0000101 00-0000102	NYC-2A	NYC-2.3 NYC-2.4 NYC-2.5A NYC-2A/BC (2) NYC-2.5A/BC (2) NYC-9.5 NYC-9.7C NYC-9.8 NYC-9.10 NYC-399Z (3)
2	CORP 2016 NYC2A TC TWO SUB1 2016 NYC2A TC TWO SUB2 2016 NYC2A TC TWO	00-0000200 00-0000201 00-0000202	NYC-2A	NYC-2.1 NYC-2.3 NYC-2.4 NYC-2.5A NYC-2A/BC (2) NYC-2.5A/BC (2) NYC-9.5 NYC-9.8 NYC-399Z (3)

- 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 indicating the forms sent as PDF attachments.
- Contact 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 February 13, 2017. 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. 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	CORP 2016 NYC2A TC ONE
EIN	00-0000100
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-9.5, NYC-9.7C, NYC-9.8, NYC-9.10, NYC-399Z (3)
Purpose of test	Form NYC-2A with associated forms and attachments
Other instructions	If you do not support one or more of the credit forms, you may submit this test case leaving the lines for the unsupported forms blank and recalculate the lines following on Page 1.



For CALENDAR YEAR 2016 or FISCAL YEAR beginning

2016 and ending

Name of designated agent CORP 2016 NYC2A TC ONE		Name Change <input checked="" type="checkbox"/>	Employer Identification Number 00-0000100
In care of Sam Spade			
Address (number and street) 32 Any Street		Address Change <input checked="" type="checkbox"/>	Business Code Number as per federal return 311900
City and State Anytown, TX	Zip Code 77287	Country (if not US)	
Business telephone number 301 555 1212	Taxpayer's email address SSpade@NYCCorp.com		
State or country of organization DE	Date organized 01/01/2000		2-character special condition code, if applicable (See instructions): <input type="checkbox"/> <input type="checkbox"/>
Date business began in NYC 01/01/2001	Final Return <input type="checkbox"/>	If final return, date business ended in NYC	

CHECK ALL THAT APPLY

<input type="checkbox"/> Special short period return	<input type="checkbox"/> 52/53-week taxable year	<input checked="" type="checkbox"/> Pro-forma federal return attached	<input checked="" type="checkbox"/> Claim any 9/11/01-related federal tax benefits
<input type="checkbox"/> Amended return	If the purpose of the amended return is to report a federal or state change, check the appropriate box:	<input type="checkbox"/> IRS change <input type="checkbox"/> NYS change	Date of Final Determination <input type="text"/> - <input type="text"/> - <input type="text"/>
Have you attached any of the following forms to this return? If yes, check all that apply.			
<input type="checkbox"/> Form NYC-2.1	<input type="checkbox"/> Form NYC-2.2	<input checked="" type="checkbox"/> Form NYC-2.3	<input checked="" type="checkbox"/> Form NYC-2.4
		<input checked="" type="checkbox"/> 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.	1,838,414
2.	Tax on combined capital base (from Sch. C, line 14) Maximum Tax is \$10,000,000	2.	176,493
3.	Minimum tax for designated agent only (see instructions) - NYC Gross Receipts: 3a. 18,691,000	3.	3,500
4.	Tax (enter amount from line 1, 2 or 3, whichever is largest)	4.	1,838,414
5.	Sum of minimum taxes for taxable group members (see instructions)	5.	3,575
6.	Total combined tax (add lines 4 and 5)	6.	1,841,989
7.	UBT Paid Credit (attach Form NYC-9.7C)	7.	22,500
8.	Combined tax after UBT Paid Credit (subtract line 7 from line 6)	8.	1,819,489
9.	REAP credits (attach Form NYC-9.5)	9.	18,000
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.	10,500
12.	Biotechnology Credit (attach Form NYC-9.10)	12.	3,500
13.	Net combined tax after credits (subtract lines 9, 10, 11 and 12 from line 8)	13.	1,787,489
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.	
15.	Total of lines 13, 14a and 14b	15.	1,787,489
16.	Total prepayments (from Prepayment Schedule, page 2, line H)	16.	2,000,000
17.	Balance due (subtract line 16 from line 15)	17.	
18.	Overpayment (subtract line 15 from line 16)	18.	212,511
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.	212,511
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.	12,511
b.	Credited to 2017 estimated tax	22b.	200.000
22c.	Routing Number: 021000021 Account Number: 198-56-2134 Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
23.	TOTAL REMITTANCE DUE. (see instructions)	23.	0

SCHEDULE A - Computation of Balance Due or Overpayment - Continued

24. NYC rent deducted on federal tax return or NYC rent from Schedule E, part 4, line 5	24.	169,500	
25. Federal Return Filed: <input type="checkbox"/> 1120 <input type="checkbox"/> 1120 Consolidated <input type="checkbox"/> Other (Identify):			
26. Gross receipts or sales (see instructions)	26.	59,933,977	
27. Total assets (Schedule C, line 1, column D)	27.	879,603,499	
28. Combined business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)	28.	25.21	%
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	
Designated agent's information			
32. Federal separate taxable income (see instructions)	32.	40,000,000	
33. Value of your assets (see instructions) 33a. Beginning 778,551,814 33b. Ending 778,551,814	33c.	778,551,814	
34. Value of your liabilities (see instructions) 34a. Beginning 368,453,081 34b. Ending 368,453,081	34c.	368,453,081	
35. Prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) (see instructions)	35.	350,000	
36. Unabsorbed net operating loss (UNOL) at the end of the base year (from Form NYC-2.3) (see instructions)	36.	500,000	
37. PNOLC subtraction annual allotment (from Form NYC-2.3) (see instructions)	37.	35,000	
38. PNOLC subtraction allotment method (see instructions) <input type="checkbox"/> 50% <input checked="" type="checkbox"/> 10%			

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 16	DATE	AMOUNT
A. Mandatory First Installment payment with Form NYC-300		
B. Payment with Declaration, Form NYC-400	03-15-2016	600,000
C. Payment with Notice of Estimated Tax Due	06-15-2016	650,000
D. Payment with Notice of Estimated Tax Due	09-15-2016	750,000
E. Payment with extension, Form NYC-EXT		
F. Overpayment from preceding year credited to this year		
G. Total prepayments from group members (attach rider)		
H. TOTAL of A through G (enter on Schedule A, line 16)		2,000,000

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 COO	Date 04-14-2017	Firm's email address DStreet@PMCPA.com
	Preparer's signature	Preparer's printed name Della Street	Check if self-employed <input checked="" type="checkbox"/>	Preparer's Social Security Number or PTIN 1 2 3 - 4 5 - 6 7 8 9
PREPARER'S USE ONLY	Perry Mason & Co CPA	1 Main Street	Los Angeles, CA	11021
	Firm's name (or yours, if self-employed)		Firm's Employer Identification Number 1 2 - 3 4 5 6 7 8 9	

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 2016 return is on or before April 18, 2017. For fiscal years beginning in 2016, file on or before the 15th day of the 4th month following the close of the fiscal year.

**ALL RETURNS EXCEPT
REFUND RETURNS**

NYC DEPARTMENT OF FINANCE
BUSINESS CORPORATION TAX
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

**REMITTANCES
PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/ESERVICES
OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933**

**RETURNS CLAIMING
REFUNDS**

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 AFFILIATES	INTERCORPORATE ELIMINATIONS	COMBINED GROUP TOTAL
1a. Federal consolidated taxable income (CTI) of New York City combined group (see instructions)				82,078,693
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)				82,078,693
1f. Elimination of intercorporate dividends (see instructions)				0
1g. Federal CTI before New York City additions and subtractions (subtract line 1f from line 1e)				82,078,693
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				
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				
4. Dividends not included on line 1g by non-alien corporations				
5. Interest on federal, state, municipal and other obligations not included on line 1g by non-alien corporations				
6. Income taxes paid to the US or its possessions deducted on federal return				
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider)				
8. NYC Corporate Taxes deducted on federal return (<i>see instr.</i>)				
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit	300			300
10. Adjustments relating to real estate tax escalation credit				
11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)	1,469,944	1,637,600		3,107,544
12. Payment for use of intangibles				
13. Domestic production activities deduction (<i>see instructions</i>)				
14. Other additions (<i>see instructions; attach rider</i>)	500,000	186,590		686,590
15. Total additions (<i>add lines 1g through 14</i>)				85,873,127
16. Gain on sale of certain property acquired prior to 1/1/66 (see instr.)				
17. NYC and NYS tax refunds included in line 15 (<i>see instructions</i>)	1,125,000	150,000		1,275,000
18. Wages and salaries subject to federal jobs credit (<i>attach federal Form 5884; see instructions</i>)				
19. Depreciation and/or adjustment calculated under pre-ACRS or or pre - 9/11/01 rules (<i>attach Form NYC-399 and/or NYC-399Z; see instructions</i>)	1,250,000	304,292		1,554,292
20. Other subtractions (<i>see instructions</i>) (<i>attach rider</i>)	420,000	85,000		505,000
21. Total subtractions (<i>add lines 16 through 20</i>)				3,334,292
22. Net modifications to federal taxable income (<i>subtract line 21 from line 15</i>)				82,538,835
23. Subtraction modification for qualified banks and other qualified lenders (<i>from Form NYC-2.2, Schedule A, line 1; see instructions</i>) ..				
24. Combined entire net income (ENI) (<i>subtract line 23 from line 22</i>)				82,538,835
25. Investment and other exempt income (<i>from Form NYC-2.1, Schedule D, line 1</i>)				
26. Subtract line 25 from line 24				82,538,835
27. Excess interest deductions attributable to investment income and other exempt income (<i>from Form NYC-2.1, Schedule D, line 2</i>) ..				
28. Combined Business income (<i>add lines 26 and 27</i>)				82,538,835
29. Addback of income previously reported as investment income (<i>from Form NYC-2.1, Schedule F, line 6; if zero, enter 0; see instr.</i>) ..				82,538,835
30. Combined business income after addback (<i>add lines 28 and 29</i>)				25.21 %
31. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)				20,808,040
32. Allocated combined business income after addback (<i>multiply line 30 by line 31</i>)				35,000
33. Prior net operating loss conversion subtraction (<i>from Form NYC-2.3, Schedule C, line 4</i>)				20,773,040
34. Subtract line 33 from line 32				
35. Net operating loss deduction (<i>from Form NYC-2.4, line 6</i>)				
36. Combined business income base (<i>subtract line 35 from line 34</i>)				20,773,040
37. Tax rate (<i>see instructions</i>)				8.85 %
38. Tax on combined business income base (<i>multiply line 36 by line 37 and enter here and on Schedule A, line 1</i>)				1,838,414



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

ITEM	A MEMBER NAME	B MEMBER EIN	C OWNERSHIP PERCENTAGE
A	CORP 2016 NYC2A TC ONE	00-0000100	100 %
B	SUB1 2016 NYC2A TC ONE	00-0000101	100 %
C	SUB2 2016 NYC2A TC ONE	00-0000102	100 %
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	1120	00-0000100	40,000,000
B	X	1120	00-0000100	1,200,000
C	X	1120	00-0000100	40,878,693
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.	82,078,693
2.	Adjustment accounting for application of Treasury Regulations section 1.1502.12	2.	
3.	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2)	3.	82,078,693
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.	82,078,693
Certain items reported on line 2 or 4			
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 affiliates	C Intercompany eliminations	D Combined group total
1. Total assets from federal return	778,551,814	101,051,685		1. 879,603,499
2. Real property and marketable securities included in line 1 ..	62,852,342	30,999,630		2. 93,851,972
3. Subtract line 2 from line 1				3. 785,751,527
4. Real property and marketable securities at fair market value ...	87,500,000	33,750,000		4. 121,250,000
5. Adjusted total assets (add lines 3 and 4)				5. 907,001,527
6. Total liabilities (see instructions)	368,453,081	45,376,992		6. 413,830,073
7. Total Capital (subtract line 6, column D from line 5, column D)				7. 493,171,454
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. 493,171,454
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. 493,171,454
12. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)				12. 25.21 %

Computation of tax on capital base:

13. Allocated combined capital (multiply line 11 by line 12) (see instructions)

13. 124,328,524

	A Allocated Business Capital	B Tax Rate	C Tax on Allocated Business Capital Base
13a. At tax rate 0.15%	124,328,524	X 0.0015	13a. 186,493
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"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Lot <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <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. 176,493

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 - Designated Agent (inside NYC)**

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 123 Walnut St			120,000	Food Manufacturing	50	5,300,000	MFG
CITY New York	STATE NY	ZIP 10001					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
1. Totals of Designated Agent inside NYC:			120,000		50	5,300,000	

Part 2 - Designated Agent (outside NYC)

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET			80,000	Food Mfg and Sales	142	25,533,991	Mfg Food
50 Mass Avenue							
CITY	STATE	ZIP					
Boston	MA	02186					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
2. Totals of Designated Agent outside NYC:			80,000		142	25,533,991	

Part 3 - Affiliates (from affiliates' forms NYC-2A/BC)

	Rent	Wages, Salaries, Etc.
3. Total rent and wages paid by all affiliates inside NYC	49,500	950,750
4. Total rent and wages paid by all affiliates outside NYC	60,000	1,075,485

Part 4 - Combined Group

	Rent	Wages, Salaries, Etc.
5. Total rent and wages paid by combined group inside NYC (Sum of lines 1 and 3; enter here and enter rent paid on Schedule A, line 24)	169,500	6,250,750
6. Total rent and wages paid by combined group outside NYC (Sum of lines 2 and 4) ..	140,000	26,600,476
7. Total rent and wages paid by combined group everywhere (Sum of lines 5 and 6)	309,500	32,860,226



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SCHEDULE F - Computation of Combined Business Allocation Percentage

	A Designated Agent	B Total of all affiliates	C Intercorporate eliminations	D Combined group NYC total (A + B - C)	E Combined group Everywhere total (A + B - C)
1a. Real estate owned					
1a(A). New York City	1,000,000	4,999,000		5,999,000	
1a(B). Everywhere	5,000,000	12,324,243			17,324,243
1b. Real estate rented - multiply by 8 (see instructions) (attach rider)					
1b(A). New York City	960,000	396,000		1,356,000	
1b(B). Everywhere	1,600,000	876,000			2,476,000
1c. Inventories owned					
1c(A). New York City		2,250,000		2,250,000	
1c(B). Everywhere		8,643,170			8,643,170
1d. Tangible personal property owned (see instructions)					
1d(A). New York City	2,500,000			2,500,000	
1d(B). Everywhere	5,000,000				5,000,000
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider)					
1e(A). New York City		1,476,000		1,476,000	
1e(B). Everywhere		3,430,408			3,430,408
1f(A). Total Property New York City (add column D, lines 1a(A) through 1e(A))				13,851,000	
1f(B). Total Property Everywhere (add column E, lines 1a(B) through 1e(B))					36,873.821
1g. Percentage in New York City (divide line 1f(A), column D by line 1f(B), column E)					36.8310 %
1h. Multiply line 1g by 6.5					239.4016
2a(A). New York City receipts (from Form NYC-2.5A, line 54, column D)				42,416,750	
2a(B). Everywhere receipts (from Form NYC-2.5A, line 54, column E)					170,971,623
2b. Percentage in New York City (divide line 2a(A), column D by line 2a(B), column E)					24.8092 %
2c. Multiply line 2b by 87					2,158.4011
3. Wages, salaries and other compensation of employees, except general executive officers (see instructions)					
3a(A). New York City	5,300,000	950,750		6,250,750	
3a(B). Everywhere	30,833,991	2,025,485			32,859,476
3b. Percentage in New York City (divide line 3a(A), column D by line 3a(B), column E)					19.0227 %
3c. Multiply line 3b by 6.5					123.6474
Sum of Weighted Factors					
4. Add lines 1h, 2c and 3c					2,521.4501
Business Allocation Percentage					
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.					25.21 %

SCHEDULE G - Additional Required Information

1. List all significant business activities in NYC and everywhere (*see instructions; if necessary, attach list*) Food Manufacturing and Sales
2. Enter your Secondary Business Code (*see instructions*) 711410
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 TC One EIN: _____
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",
by whom? ☐ Internal Revenue Service State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
☐ 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? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (*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: _____

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

18. Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period?
- ☐
- YES
- ☒
- NO



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SCHEDULE H - Determination of Tax Rate

A. Enter the tax rate computed or used below (see instructions)	A.	8.85	%
B. Enter the line number of the tax rate computed or used below	B.	8	
C. Enter your combined unallocated business income from Schedule B, line 30	C.	82,538,835	
D. Enter your combined allocated business income from Schedule B, line 32	D.	20,808,040	
E. If you are a Qualified Manufacturing Corporation mark an X in the box (see instructions)	E.	<input checked="" type="checkbox"/>	

Tax Rate Computation For Business Corporations Not Specified Below (see instructions)

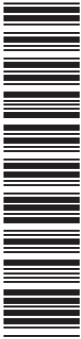
1. If combined unallocated business income (Schedule B, line 30) is less than \$2M and allocated combined business income (Schedule B, line 32) is less than \$1M.	6.50%
2. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of combined 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	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) =$ _____ %
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	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) =$ _____ %
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.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) =$ _____ % $6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) =$ _____ % Enter the greater of the two computed tax rates: _____ %

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	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) =$ _____ %
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	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) =$ _____ %
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	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) =$ _____ % $4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) =$ _____ % Enter the greater of the two computed tax rates: _____ %

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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For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

Name of Designated Agent	EIN of Designated Agent
CORP 2016 NYC2A TC ONE	00 - 00000100
Name of Combined Member	EIN of Combined Member
SUB1 2016 NYC2A TC ONE	00 - 00000101

SCHEDULE A - Group Member's Information
General Information

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

1,200,000

Minimum tax (taxable group members only)

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

175,750

75

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

- Dividends and interest effectively connected with the conduct of a trade or business in the United States by alien corporations..... 2.
- 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.
- Dividends by non-alien corporations 4.
- Interest on federal, state, municipal and other obligations by non-alien corporations 5.
- Income taxes paid to the US or its possessions deducted on federal return..... 6.
- NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider) 7.
- NYC Corporate Taxes deducted on federal return (see instructions) 8.
- Adjustments relating to employment opportunity relocation cost credit and IBZ credit 9.
- Adjustments relating to real estate tax escalation credit 10.
- ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)..... 11.
- Payment for use of intangibles 12.
- Domestic production activities deduction (see instructions) 13.
- Other additions (see instructions; attach rider)..... 14.

1,630,000

7,603

- Gain from sale of certain property acquired prior to 1/1/66 (see instructions) 16.
- NYC and NYS tax refunds included in line 15 (see instructions) 17.
- Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions) 18.
- 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.
- Other subtractions (see instructions) (attach rider) 20.

300,000

SCHEDULE C - Group Member's Capital Base Line ItemsBasis 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	50,206,236	30,206,236	1. 40,206,236
2. Real property and marketable securities included in line 1	15,890,005	15,890,005	2. 15,890,005
3. Subtract line 2 from line 1			3. 24,316,231
4. Real property and marketable securities at fair market value	19,500,000	19,500,000	4. 19,500,000
5. Adjusted total assets (add lines 3 and 4)			5. 43,816,231
6. Total liabilities (see instructions)	19,485,825	19,485,825	6. 19,485,825

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
500 Fifth Avenue CITY New York STATE NY ZIP 10065	6,500	Various	5	750	Various
Total	6,500		50	750	

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
32 Any Street CITY Anytown STATE TX ZIP 77287	10,000	Food Manufacturing	14	1,568	Various
Total	10,000		14	1,568	



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SCHEDULE F - Group Member's Business Allocation Line Items

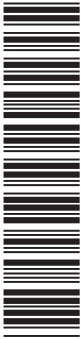
		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1a. Real estate owned	1a.	93,000		1a.	193,455
1b. Real estate rented - multiply by 8 (<i>see instr.</i>) (<i>attach rider</i>)	1b.	52,000		1b.	132,000
1c. Inventories owned.....	1c.			1c.	
1d. Tangible personal property owned (<i>see instructions</i>).....	1d.			1d.	
1e. Tangible personal property rented - multiply by 8 (<i>see instr., attach rider</i>) ...	1e.	26,000		1e.	57,200
1f. Total (<i>add columns A and B, lines 1a through 1e</i>)	1f.	171,000		1f.	382,655
2a. Receipts (<i>from Form NYC-2.5A/BC, line 54</i>).....	2a.	175,750		2a.	532,593
3a. Wages, salaries and other compensation of employees, except general executive officers (<i>see instructions</i>)	3a.	750		3a.	1,568

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			



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For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

Name of Designated Agent	EIN of Designated Agent
CORP 2016 NYC2A TC ONE	00 - 00000100
Name of Combined Member	EIN of Combined Member
SUB2 2016 NYC2A TC ONE	00 - 00000102

SCHEDULE A - Group Member's Information
General Information

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

40,878,693

Minimum tax (taxable group members only)

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

23,550,000

3,500

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

- Dividends and interest effectively connected with the conduct of a trade or business in the United States by alien corporations..... 2.
- 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.
- Dividends by non-alien corporations 4.
- Interest on federal, state, municipal and other obligations by non-alien corporations 5.
- Income taxes paid to the US or its possessions deducted on federal return..... 6.
- NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider) 7.
- NYC Corporate Taxes deducted on federal return (see instructions) 8.
- Adjustments relating to employment opportunity relocation cost credit and IBZ credit 9.
- Adjustments relating to real estate tax escalation credit 10.
- ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)..... 11.
- Payment for use of intangibles 12.
- Domestic production activities deduction (see instructions) 13.
- Other additions (see instructions; attach rider)..... 14.

7,600

178,987

- Gain from sale of certain property acquired prior to 1/1/66 (see instructions) 16.
- NYC and NYS tax refunds included in line 15 (see instructions) 17.
- Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions) 18.
- 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.
- Other subtractions (see instructions) (attach rider) 20.

150,000

4,292

85,000

SCHEDULE C - Group Member's Capital Base Line ItemsBasis 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	55,845,449	65,845,449	1. 60,845,449
2. Real property and marketable securities included in line 1	15,109,625	15,109,625	2. 15,109,625
3. Subtract line 2 from line 1			3. 45,735,824
4. Real property and marketable securities at fair market value	14,250,000	14,250,000	4. 14,250,000
5. Adjusted total assets (add lines 3 and 4)			5. 59,985,824
6. Total liabilities (see instructions)	22,391,167	29,391,167	6. 25,891,167

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
100 Broadway CITY New York STATE NY ZIP 10022	43,000	Sales	105	950,000	Sales
Total	43,000		105	950,000	

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
32 Some Street CITY Sometown STATE TX ZIP 77287	50,000	Crop Production	225	1,073,917	Various
Total	50,000		225	1,073,917	



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SCHEDULE F - Group Member's Business Allocation Line Items

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1a.	Real estate owned	1a.	4,906,000	1a.	12,130,788
1b.	Real estate rented - multiply by 8 (<i>see instr.</i>) (<i>attach rider</i>)	1b.	344,000	1b.	744,000
1c.	Inventories owned.....	1c.	2,250,000	1c.	8,643,170
1d.	Tangible personal property owned (<i>see instructions</i>).....	1d.		1d.	
1e.	Tangible personal property rented - multiply by 8 (<i>see instr., attach rider</i>) ...	1e.	1,450,000	1e.	3,373,208
1f.	Total (<i>add columns A and B, lines 1a through 1e</i>)	1f.	8,950,000	1f.	24,891,166
2a.	Receipts (<i>from Form NYC-2.5A/BC, line 54</i>).....	2a.	23,550,000	2a.	76,493,030
3a.	Wages, salaries and other compensation of employees, except general executive officers (<i>see instructions</i>)	3a.	950,000	3a.	2,023,917

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		



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**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 CORP 2016 NYC2A TC ONE	Employer Identification Number <table border="1" style="display:inline-table; border-collapse: collapse;"><tr><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">-</td><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">1</td><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">0</td></tr></table>	0	0	-	0	0	0	0	1	0	0
0	0	-	0	0	0	0	1	0	0		

- 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.	500,000	
2. Base year business allocation percentage (BAP)	2.	70	%
3. Base year tax rate	3.	8.85	%
4. Tax value of UNOL (multiply line 1 by line 2 by line 3)	4.	30,975	
5. PNOLC subtraction pool (divide line 4 by 8.85% or 9.0% (0.0885 or 0.09)).....	5.	350,000	

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	CORP 2016 NYC2A TC TWO	00-0000200	12/31/14	2	500,000	350,000	10	35,000	280,000
B	SUB1 2016 NYC2A TC TWO	00-0000201	12/31/14	2					
C	SUB2 2016 NYC TC TWO	00-0000202	12/31/14	2					
D									
E									
F									
G									
H									
Totals from attached sheet(s).....									
1.	Totals				500,000	350,000		35,000	28,000

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.	20,808,040	
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.	1,841,512	
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.	176,493	
4. Subtract line 3 from line 2 (if zero or less, enter 0)	4.	1,665,019	
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.	18,813,769	



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.		35,000	
2. Unused PNOLC subtraction carried forward from prior tax period (see instructions) 2.		0	
2a. Amount included on line 2 that is a carryforward from entities using the 50% election; if none, enter 0 2a.	0		
3. PNOLC subtraction available for use this tax period (add lines 1 and 2) 3.		35,000	
3a. Amount included on line 3 from entities using the 50% election; if none, enter 0 3a.	0		
4. PNOLC subtraction used in the current tax period (see instructions)..... 4.		35,000	
4a. Amount included on line 4 from entities using the 50% election; if none, enter 0 4a.	0		
5. Unused PNOLC subtraction to be carried forward to future tax periods (subtract line 4 from line 3)5.		0	
5a. Amount included on line 5 from entities using the 50% election; if none, enter 0 5a.	0		
6. Remaining PNOLC subtraction pool (from Schedule A, Part 2, line 1, column H)6.		280,000	
7. Unexhausted PNOLC subtraction (add lines 5 and 6)7.		280,000	



31821691



For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

Name of Designated Agent

CORP 2016 NYC2A TC ONE

EIN of Designated Agent

00 - 0000100

A Designated Agent	B Total of all Affiliates	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	9,500,000	10,575,000	20,075,000	
1b. EW	35,000,000	24,933,977		59,933,977

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	956,000	400,000	1,356,000	
4b. EW	24,000,000	1,727,325		25,727,325

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 **not** secured by real property (QFI ☐)

11a. NYC				
11b. EW				

12. Net gains from sales of loans **not** secured by real property (QFI ☐)

12a. NYC				
12b. EW				

A Designated Agent	B Total of all Affiliates	C Intercompany 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) (QF ☐)**13. Interest from federal debt**

13a. NYC				
13b. EW				

14. Net gains from federal debt

14a. NYC				
14b. EW				

15. Interest from debt of NYS or its political subdivisions, including NYC

15a. NYC				
15b. EW				

16. Net gains from debt of NYS or its political subdivisions, including NYC

16a. NYC				
16b. EW				

17. Interest from debt of other states or their political subdivisions

17a. NYC				
17b. EW				

18. Net gains from debt of other states or their political subdivisions

18a. NYC				
18b. EW				

Section 11-654.2(5)(a)(2)(iii) (QF ☐)**19. Interest from asset-backed securities and other government agency debt**

19a. NYC				
19b. EW				

20. Net gains from government agency debt or asset-backed securities sold through an exchange

20a. NYC				
20b. EW				

21. Net gains from all other asset-backed securities

21a. NYC				
21b. EW				

Section 11-654.2(5)(a)(2)(iv) (QF ☐)**22. Interest from corporate bonds**

22a. NYC				
22b. EW				

23. Net gains from corporate bonds sold through broker/dealer or licensed exchange

23a. NYC				
23b. EW				

24. Net gains from other corporate bonds

24a. NYC				
24b. EW				

Section 11-654.2(5)(a)(2)(v)**25. Net interest from reverse repurchase or securities borrowing agreements**

25a. NYC				
25b. EW				



A Designated Agent	B Total of all Affiliates	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 Affiliates	C Intercompany 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)**38. Interest, fees, and penalties from credit cards**

38a. NYC				
38b. EW				

39. Service charges and fees from credit cards

39a. NYC				
39b. EW				

40. Receipts from merchant discounts

40a. NYC				
40b. EW				

41. Receipts from credit card authorizations and settlement processing

41a. NYC				
41b. EW				

42. Other credit card processing receipts

42a. NYC				
42b. EW				

Section 11-654.2(5)(d)**43. Receipts from certain services to investment companies**

43a. NYC				
43b. EW				

Section 11-654.2(6)**44. Receipts from railroad and trucking business**

44a. NYC				
44b. EW				

Section 11-654.2(12)**45. Receipts from the operation of vessels**

45a. NYC				
45b. EW				

Section 11-654.2(7)**46. Receipts from air freight forwarding**

46a. NYC				
46b. EW				

47. Receipts from other aviation services

47a. NYC				
47b. EW				

Section 11-654.2(8)**48. Advertising in newspapers or periodicals**

48a. NYC				
48b. EW				

49. Advertising on television or radio

49a. NYC				
49b. EW				

50. Advertising via other means

50a. NYC				
50b. EW				



A Designated Agent	B Total of all Affiliates	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	8,235,000	12,750,750	20,985,750	
52b. EW	35,000,000	50,310,321		85,310,321

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 2a(B) column E.54.	42,416,750	170,971,623
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NYC -2.5A/BC COMPUTATION OF RECEIPTS FACTOR

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 CORP 2016 NYC2A TC ONE	EIN of Designated Agent 0 0 0 0 1 0 0
Name of Combined Member SUB1 2016 NYC2A TC ONE	EIN of Combined Member 0 0 0 0 1 0 1

	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.	530,446	175,000	175,000
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 products7.			
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 checked="" 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 property10.			
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. Net gains from federal debt14.			
15. Interest from debt of NYS or its political subdivisions, including NYC15.			
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.			
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 exchange20.			
21. Net gains from all other asset-backed securities21.			
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 bonds24.			
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 funds26.			
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 gains28.			
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)			
29. Interest from other financial instruments.....29.			
30. Net gains and other income from other financial instruments30.			

	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.	2,147	750	750
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.	532,593	175,750	175,750



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NYC -2.5A/BC COMPUTATION OF RECEIPTS FACTOR

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 CORP 2016 NYC2A TC ONE	EIN of Designated Agent 0 0 - 0 0 0 0 1 0 0
Name of Combined Member SUB2 2016 NYC2A TC ONE	EIN of Combined Member 0 0 - 0 0 0 0 1 0 2

	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.	24,403,531	10,400,000	10,400,000
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.	1,727,325	400,000	400,000
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 products7.			
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 checked="" 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 property10.			
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. Net gains from federal debt14.			
15. Interest from debt of NYS or its political subdivisions, including NYC15.			
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.			
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 exchange20.			
21. Net gains from all other asset-backed securities21.			
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 bonds24.			
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 funds26.			
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 gains28.			
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)			
29. Interest from other financial instruments.....29.			
30. Net gains and other income from other financial instruments30.			

	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.	50,308,174	12,750,000	12,750,000
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.	76,439,030	23,550,000	23,550,000



32321691



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

For CALENDAR YEAR _____ or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)

CORP 2016 NYC2A TC ONE

EMPLOYER IDENTIFICATION NUMBER

00 - 0000100

OR

SOCIAL SECURITY NUMBER

- - - - -

- ▲ 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.

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
Food Processors	15	01-01-2008	3,625,000	1,795,882	186,236	S/L	17	213,235
Packing Equipment	10	01-01-2010	3,625,000	1,553,571	307,069	S/L	14	258,929
Shipping Equipment	10	01/01/2015	3,625,000	1,035,714	307,269	S/L	14	258,929
Computers	5	01/01/2015	3,625,000	1,035,714	669,370	S/L	7	518,907
1a. Total columns D, E, F, and I.....			14,500,000	5,420,881	1,469,944			1,250,000

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
1b. Total columns D, E, F, and I.....								

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	B	C	D	E	F	G
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D minus E)	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	1,469,944		
5.	Enter amount from Schedule A1, line 1a, column I		1,250,000	
6a.	Enter amount from Schedule A2, line 1b, Column F			
6b.	Enter amount from Schedule A2, line 1b, Column I			
7a.	Enter amount from Schedule B, line 2			
7b.	Enter amount from Schedule B, line 3			
8.	Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	1,469,944	1,250,000	

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

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 January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-





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

For CALENDAR YEAR _____ or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)

SUB1 2016 NYC2A TC ONE

EMPLOYER IDENTIFICATION NUMBER

00 - 0000101

OR

SOCIAL SECURITY NUMBER

- - - - -

- ▲ 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.

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
Food Processors	5	01-01-2016	4,075,000		815,000	S/L	17	150,000
Packing Equipment	5	01-01-2016	4,075,000		815,000	S/L	17	150,000
1a. Total columns D, E, F, and I.....			8,150,000		1,630,000			300,000

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
1b. Total columns D, E, F, and I.....								

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	B	C	D	E	F	G	
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D minus E)	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	1,630,000		
5.	Enter amount from Schedule A1, line 1a, column I		300,000	
6a.	Enter amount from Schedule A2, line 1b, Column F			
6b.	Enter amount from Schedule A2, line 1b, Column I			
7a.	Enter amount from Schedule B, line 2			
7b.	Enter amount from Schedule B, line 3			
8.	Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	1,630,000	300,000	

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

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 January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-





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

For CALENDAR YEAR _____ or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)

SUB2 2016 NYC2A TC ONE

EMPLOYER IDENTIFICATION NUMBER

00 - 0000102

OR

SOCIAL SECURITY NUMBER

- - - - -

- ▲ 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.

SCHEDULE A1		Computation of allowable New York City depreciation for current year						Attach rider if necessary
A	B	C	D	E	F	G	H	I
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Depreciation Taken in Prior Years	Federal Depreciation	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation
Telephone Equip.	3	01-01-2015	22,000	4,292	7,600	S/L	5	4,292
1a. Total columns D, E, F, and I			22,000	4,292	7,600			4,292

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	B	C	D	E	F	G	H	I
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Deductions Taken in Prior Years	Federal Depreciation and Section 179 Deductions	Method of Figuring NYC Depreciation	Life or Rate	Total Allowable New York City Deductions
1b. Total columns D, E, F, and I								

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	B	C	D	E	F	G
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D minus E)	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.	7,600		
5. Enter amount from Schedule A1, line 1a, column I	5.		4,292	
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.	7,600	4,292	

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

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 January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-



ATTACH TO FORM NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A

For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

USE FORM NYC-9.6 IF YOU ARE FILING A CLAIM FOR EITHER A REAL ESTATE TAX ESCALATION CREDIT OR AN EMPLOYMENT OPPORTUNITY RELOCATION COSTS CREDIT. USE FORM NYC-9.8 IF YOU ARE FILING A CLAIM FOR THE LOWER MANHATTAN REAP CREDIT (LMREAP). IF YOU ARE FILING A CLAIM FOR A SALES TAX CREDIT, YOU MUST USE FORM NYC-9.5 FOR THE APPROPRIATE PRIOR YEAR. SEE INSTRUCTIONS.

▼ Print or Type

Name as shown on NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A CORP 2016 NYC2A TC ONE	
Type of Business: Check one:	<input checked="" type="checkbox"/> COMMERCIAL <input type="checkbox"/> INDUSTRIAL <input type="checkbox"/> RETAIL
Corporation Tax year for which claim is made: Date ended: month: December, year: 2016	

EMPLOYER IDENTIFICATION NUMBER									
0	0	0	0	0	0	1	0	0	
FEDERAL BUSINESS CODE									
3	9	1	4	0	0				

Form NYC-9.5 must be attached to and submitted with Business Corporation Tax Return (Form NYC-2), Combined Business Corporation Tax Return (Form NYC-2A), General Corporation Tax Return (Form NYC-3L), Combined General Corporation Tax Return (Form NYC-3A), Banking Corporation Tax Return (Form NYC-1) or Combined Banking Corporation Tax return (Form NYC-1A) in order to claim the REAP credit.

Relocation and Employment Assistance Program (REAP) Credit

▲ If you have carryover credits from preceding years, complete the carryover schedule below regardless of whether you will carry over credits to the current year. Enter in column B (the applied column) the amount applied to each carryover year until the total applied agrees with the amount on line 6.

NONREFUNDABLE CREDIT APPLIED AGAINST BUSINESS CORPORATION TAX, GENERAL CORPORATION TAX OR BANKING CORPORATION TAX - SEE INSTRUCTIONS.

1. Current year's tax less the UBT Paid Credit (see instructions).....	1.	1,011,064	
2. Computation of current year's credit: (number of eligible aggregate employment shares: ³ X the applicable amount (see instructions)).....	2.	9,000	
3. If line 2 is greater than line 1, enter the difference and skip lines 4 through 7. Transfer amount on line 1 to line 9 (see instructions).....	3.		
4. If line 2 is less than line 1, enter the difference. Complete carryover schedule below	4.	1,002,064	
5. Total carryover credits from prior taxable years (line 8f, column A below)	5.	0	
6. Amount of carryover credit that may be carried over to the current year. Enter lesser of line 4 or line 5	6.	0	
7. Total allowable credit for current year. Sum of the current year credit plus the applicable carryover from prior years. Add lines 2 and 6. Go to line 9	7.	9,000	

REAP carryover schedule	COLUMN A CARRYOVER TO CURRENT YEAR (unused credit)	COLUMN B APPLIED	COLUMN C CARRYOVER TO NEXT YEAR (column A minus column B)
You may not carry over the 5th preceding year's credit to next year.			
8a. Carryover from 5th preceding year.....	8a.		
8b. Carryover from 4th preceding year	8b.		
8c. Carryover from 3rd preceding year	8c.		
8d. Carryover from 2nd preceding year	8d.		
8e. Carryover from 1st preceding year	8e.		
8f. Total	8f.		

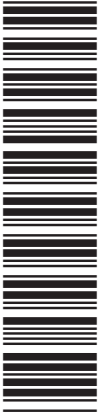
9. Allowable nonrefundable REAP credit for current year (amount from line 1 or line 7, whichever is less)..... 9. 9,000

REFUNDABLE CREDIT APPLIED AGAINST BUSINESS CORPORATION TAX, GENERAL CORPORATION TAX OR BANKING CORPORATION TAX

10. COMPUTATION OF REFUNDABLE CREDIT
Number of eligible aggregate employment shares: ³ X \$3,000..... 10. 9,000

TOTAL OF NONREFUNDABLE AND REFUNDABLE CREDITS

11. Line 9 plus line 10. Transfer amount to Form NYC-2, Sch. A, line 7; Form NYC-2A, Sch. A, line 9; Form NYC-3L, Sch. A, line 9a; Form NYC-3A, Sch. A, line 11a; Form NYC-1, Sch. A, line 8a or Form NYC-1A, Sch. A, line 10a: 11. 18,000



ATTACH TO FORM NYC-2 OR NYC-2A

For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

Name as shown on NYC-2 or NYC-2A: CORP 2016 NYC2A TC ONE	EMPLOYER IDENTIFICATION NUMBER <table border="1" style="width: 100%;"> <tr> <td style="width: 10%;">0</td> <td style="width: 10%;">0</td> <td style="width: 10%;">-</td> <td style="width: 10%;">0</td> <td style="width: 10%;">0</td> <td style="width: 10%;">0</td> <td style="width: 10%;">0</td> <td style="width: 10%;">1</td> <td style="width: 10%;">0</td> <td style="width: 10%;">0</td> </tr> </table>	0	0	-	0	0	0	0	1	0	0
0	0	-	0	0	0	0	1	0	0		

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.	830,919	
2. Enter amount from Schedule C, line 9.....	2.	0	
3. Total of 1 and 2	3.	830,919	
4. Tax from Form NYC-2 or NYC-2A, Schedule A, line 1	4.	1,838,414	
5. Multiply line 4 by 4/ _____ (see instructions)	5.	830,919	
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.	830,919	

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): COMBINED RETURN PARTNERSHIP I	EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP <table border="1" style="width: 100%;"> <tr> <td style="width: 10%;">0</td> <td style="width: 10%;">0</td> <td style="width: 10%;">-</td> <td style="width: 10%;">0</td> <td style="width: 10%;">0</td> <td style="width: 10%;">0</td> <td style="width: 10%;">0</td> <td style="width: 10%;">5</td> <td style="width: 10%;">0</td> <td style="width: 10%;">0</td> </tr> </table>	0	0	-	0	0	0	0	5	0	0
0	0	-	0	0	0	0	5	0	0		

1. Unincorporated business tax paid by distributing partnership (from Form NYC-204, Sch. A, line 23)	1.	25,000	
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.	20,000	
3. Total of lines 1 and 2	3.	45,000	
4. Distributive share percentage with respect to the distributing partnership (from distributing partnership's Form NYC-204, Schedule C. Attach copy)	4.	50.00%	
5. Multiply line 3 by the percentage on line 4.....	5.	22,500	
6. Tax from Form NYC-2 or NYC-2A, Schedule A, line 1 (modified if necessary - see instructions)	6.	1,838,414	
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.	1,838,414	
9. Multiply line 8 by 4/ _____ (see instructions).....	9.	830,919	
10. Enter lesser of line 5 and line 9	10.	22,500	

SCHEDULE C

COMPLETE SCHEDULE C IF YOU HAVE UBT PAID CREDITS FROM PRECEDING YEARS THAT YOU MAY CARRY FORWARD TO 2016

APPLICABLE YEAR	COLUMN A Credit Available in 2016	COLUMN B	COLUMN C Credit Carryforward to 2017. Column A Minus Column B (if less than zero, enter "0")
1. Current year			
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).....9.			

CLAIM FOR LOWER MANHATTAN RELOCATION EMPLOYMENT ASSISTANCE PROGRAM (LMREAP) CREDIT APPLIED TO BUSINESS, GENERAL AND BANKING CORPORATIONS TAXES

ATTACH TO FORM NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A

USE FORM NYC-9.5 IF YOU ARE FILING A CLAIM FOR A REAP CREDIT. USE FORM NYC-9.6 IF YOU ARE FILING A CLAIM FOR EITHER A REAL ESTATE TAX ESCALATION CREDIT OR AN EMPLOYMENT OPPORTUNITY RELOCATION COSTS CREDIT.

▼ Print or Type

Name as shown on NYC-2, NYC-3A, NYC-3L, NYC-3A, NYC-1 or NYC-1A:
CORP 2016 NYC2A TC ONE 00-0000102

Type of Business:
(check one) ☒ COMMERCIAL ☐ INDUSTRIAL ☐ RETAIL

Corporation tax year for which claim is made. Date ended: December 2016
MONTH YEAR

EMPLOYER IDENTIFICATION NUMBER

3 1 1 9 0 0

FEDERAL BUSINESS CODE

Form NYC-9.8 must be attached to and submitted with Business Corporation Tax Return (Form NYC-2) Combined Business Corporation Tax Return (Form NYC-2A), General Corporation Tax Return (Form NYC-3L), Combined General Corporation Tax Return (Form NYC-3A), Banking Corporation Tax Return (Form NYC-1) or Combined Banking Corporation Tax return (Form NYC-1A) in order to claim the LMREAP credit.

Lower Manhattan Relocation and Employment Assistance Program (LMREAP) Credit

- ▲ If credit is refundable, complete lines 1 and 11 and skip lines 2 through 10.
If credit is non-refundable, skip line 1 and complete lines 2 through 11.

REFUNDABLE CREDIT APPLIED AGAINST GENERAL CORPORATION TAX OR BANKING CORPORATION TAX

1. COMPUTATION OF REFUNDABLE CREDIT

COMPUTATION OF NONDEFERRABLE CREDIT		
Number of eligible aggregate employment shares:	3.5 X \$3,000	10,500

- ▲ If you have carryover credits from preceding years, complete the carryover schedule below regardless of whether you will carry over credits to the current year. Enter in column B (the applied column) the amount applied to each carryover year until the total applied agrees with the amount on line 6.
- There is no non-refundable credit until the fifth taxable year after the year of the relocation.

NONREFUNDABLE CREDIT APPLIED AGAINST GENERAL CORPORATION TAX, BUSINESS CORPORATION TAX OR BANKING CORPORATION TAX - SEE INSTR.

- | | | | |
|--|----|--|---|
| 2. Current year's tax less the UBT Paid Credit and the REAP Credit (see instructions) | 2. | | |
| 3. Computation of current year's credit:
(number of eligible aggregate employment shares: _____ X \$3,000 | 3. | | 0 |
| 4. If line 3 is greater than line 2, enter the difference and skip lines 5 through 8.
Transfer amount on line 2 to line 10 | 4. | | |
| 5. If line 3 is less than line 2, enter the difference. Complete carryover schedule below | 5. | | |
| 6. Total carryover credits from prior taxable years (line 9f, column A below) | 6. | | |
| 7. Amount of carryover credit that may be carried over to the current year.
Enter lesser of line 5 or line 6 | 7. | | |
| 8. Total allowable credit for current year. Sum of the current year credit plus
the applicable carryover from prior years. Add lines 3 and 7. Go to line 10 | 8. | | 0 |

LMREAP carryover schedule		COLUMN A		COLUMN B		COLUMN C	
You may not carry over the 5th preceding year's credit to next year.		CARRYOVER TO CURRENT YEAR (unused credit)		APPLIED		CARRYOVER TO NEXT YEAR (column A minus column B)	
9a.	Carryover from 5th preceding year ... 9a.						
9b.	Carryover from 4th preceding year ... 9b.						
9c.	Carryover from 3rd preceding year ... 9c.						
9d.	Carryover from 2nd preceding year.. 9d.						
9e.	Carryover from 1st preceding year.... 9e.						
9f.	Total..... 9f.						

- | | | |
|---|-----|---|
| 10. Allowable nonrefundable LMREAP credit for current year (amount from line 2 or line 8, whichever is less)..... | 10. | 0 |
|---|-----|---|

CREDIT

- | | | |
|--|--------|--|
| 11. Line 1 or line 10. Transfer amount to Form NYC-2, Sch. A, line 9; Form NYC-2A, Sch. A, line 11; Form NYC-3L, Sch. A, line 9b; Form NYC-3A, Sch. A, line 11b; Form NYC-1, Sch. A, line 8b or Form NYC-1A, Sch. A, line 10b11. | 10,500 | |
|--|--------|--|

CLAIM FOR BIOTECHNOLOGY CREDIT APPLIED TO BUSINESS AND GENERAL CORPORATION TAXES

2016

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 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

Name as shown on NYC-2, NYC-2A, NYC-3L or NYC-3A:		EMPLOYER IDENTIFICATION NUMBER	
CORP 2016 NYC2A TC ONE	00-0000100	-	
Corporation tax year for which claim is made. Date ended:		FEDERAL BUSINESS CODE	
	December 2016		
	2016		
	MONTH		
	YEAR		

COMPUTATION OF CREDIT

1. Available Credit.....1.	3,500	
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.	1,841,983	
3. Tax Credits claimed before Biotechnology Credit3.	859,419	
4. Subtract line 3 from line 2.4.	982,564	
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.	7,075	
6. Limitation - Subtract line 5 from line 4. If line 5 is greater than line 4, enter "0" on line 6. ...6.	975,489	
7. Enter the lesser of line 1 and line 6.7.	3,500	
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 12b9.	3,500	

INSTRUCTIONS

GENERAL INFORMATION

Sections 11-604(21) and 11-654(21) of the New York City Administrative Code provide a refundable biotechnology credit for 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 2016 will indicate the credit available for the tax year that includes December 31, 2016.

Example: Taxpayer A files on a fiscal year basis with a tax year beginning April 1, 2016 and ending March 31, 2017. 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, 2017.

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.

Business Corporation Tax Test Case Two

Begins on the next page

Taxpayer name	CORP 2016 NYC2A TC TWO
EIN	00-0000200
Primary Form	NYC-2A,
Associated Form(s)	NYC-2.1, NYC-2.3, NYC-2.4, NYC-2.5A, NYC-2A/BC (2), NYC-2.5A/BC (2), NYC-9.5, NYC-9.8, NYC-399Z (3),
Attachments	None
Purpose of test	Form NYC-2A with associated forms and attachments Taxpayer with investment income and capital
Other instructions	If you do not support one or more of the credit forms, you may submit this test case leaving the lines for the unsupported forms blank and recalculate the lines following on Page 1.



For CALENDAR YEAR 2016 or FISCAL YEAR beginning

2016 and ending

Name of designated agent CORP 2016 NYC2A TC TWO		Name Change <input checked="" type="checkbox"/>	Employer Identification Number 00-0000200
In care of Perry Mason			
Address (number and street) 50 Massachusetts Avenue		Address Change <input checked="" type="checkbox"/>	Business Code Number as per federal return 311900
City and State Boston, MA	Zip Code 02186	Country (if not US)	
Business telephone number 617 555 1212	Taxpayer's email address PMason@NYCCorp.com		
State or country of organization DE	Date organized 01/01/1990		2-character special condition code, if applicable (See instructions): <input type="checkbox"/> <input type="checkbox"/>
Date business began in NYC 01/01/2000	Final Return <input type="checkbox"/>	If final return, date business ended in NYC	

CHECK ALL THAT APPLY

<input type="checkbox"/> Special short period return	<input type="checkbox"/> 52/53-week taxable year	<input checked="" type="checkbox"/> Pro-forma federal return attached	<input checked="" type="checkbox"/> Claim any 9/11/01-related federal tax benefits
<input type="checkbox"/> Amended return	If the purpose of the amended return is to report a federal or state change, check the appropriate box: <input type="checkbox"/> IRS change <input type="checkbox"/> NYS change	Date of Final Determination <input type="checkbox"/> - <input type="checkbox"/> - <input type="checkbox"/>	
Have you attached any of the following forms to this return? If yes, check all that apply: <input checked="" type="checkbox"/> Form NYC-2.1 <input type="checkbox"/> Form NYC-2.2 <input checked="" type="checkbox"/> Form NYC-2.3 <input checked="" type="checkbox"/> Form NYC-2.4 <input checked="" type="checkbox"/> Form NYC-2.5A			

SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
			221,716
1.	Tax on combined business income base (from Schedule B, line 38)	1.	2,541,966
2.	Tax on combined capital base (from Sch. C, line 14) Maximum Tax is \$10,000,000	2.	0
3.	Minimum tax for designated agent only (see instructions) - NYC Gross Receipts: 3a. 14,000,000	3.	3,500
4.	Tax (enter amount from line 1, 2 or 3, whichever is largest)	4.	2,541,966
5.	Sum of minimum taxes for taxable group members (see instructions)	5.	3,000
6.	Total combined tax (add lines 4 and 5)	6.	2,544,966
7.	UBT Paid Credit (attach Form NYC-9.7C)	7.	
8.	Combined tax after UBT Paid Credit (subtract line 7 from line 6)	8.	2,544,966
9.	REAP credits (attach Form NYC-9.5)	9.	9,750
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.	13,500
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.	2,521,716
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.	
15.	Total of lines 13, 14a and 14b	15.	2,521,716
16.	Total prepayments (from Prepayment Schedule, page 2, line H)	16.	2,300,000
17.	Balance due (subtract line 16 from line 15)	17.	221,716
18.	Overpayment (subtract line 15 from line 16)	18.	
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.	
22.	Amount of line 21 to be:		
a.	Refunded - <input type="checkbox"/> Direct deposit - fill out line 22c OR <input type="checkbox"/> Paper check	22a.	
b.	Credited to 2017 estimated tax	22b.	
22c.	Routing Number: <input type="text"/> Account Number: <input type="text"/> Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
23.	TOTAL REMITTANCE DUE. (see instructions)	23.	221,716

SCHEDULE A - Computation of Balance Due or Overpayment - Continued

24.	NYC rent deducted on federal tax return or NYC rent from Schedule E, part 4, line 5	24.	2,612,000	
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.	38,000,000	
27.	Total assets (Schedule C, line 1, column D)	27.	8,000,000	
28.	Combined business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)	28.	30.21	%
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	
Designated agent's information				
32.	Federal separate taxable income (see instructions)	32.	75,000,000	
33.	Value of your assets (see instructions) 33a. Beginning 3,000,000 33b. Ending 4,000,000	33c.	3,500,000	
34.	Value of your liabilities (see instructions) 34a. Beginning 1,000,000 34b. Ending 1,000,000	34c.	1,000,000	
35.	Prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) (see instructions)	35.	277,750	
36.	Unabsorbed net operating loss (UNOL) at the end of the base year (from Form NYC-2.3) (see instructions)	36.	500,000	
37.	PNOLC subtraction annual allotment (from Form NYC-2.3) (see instructions)	37.	27,775	
38.	PNOLC subtraction allotment method (see instructions) <input type="checkbox"/> 50% <input checked="" type="checkbox"/> 10%			

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 16		DATE	AMOUNT
A.	Mandatory First Installment payment with Form NYC-300	03-15-2017	300,000
B.	Payment with Declaration, Form NYC-400	03-15-2016	300,000
C.	Payment with Notice of Estimated Tax Due	06-15-2016	300,000
D.	Payment with Notice of Estimated Tax Due	09-15-2016	500,000
E.	Payment with extension, Form NYC-EXT	01-13-2017	900,000
F.	Overpayment from preceding year credited to this year		
G.	Total prepayments from group members (attach rider)		
H.	TOTAL of A through G (enter on Schedule A, line 16)		2,300,000

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 CFO	Date 04-14-2017	Firm's email address PMason@NYCCPA.com
	Preparer's signature	Preparer's printed name Paul Drake	Check if self-employed <input checked="" type="checkbox"/>	Preparer's Social Security Number or PTIN 1 2 3 - 4 5 - 6 , 7 8
PREPARER'S USE ONLY	P Mason & Co., CPA	1 Fifth Avenue	New York, NY	10014
	▲ 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 2016 return is on or before April 18, 2017. For fiscal years beginning in 2016, file on or before the 15th day of the 4th month following the close of the fiscal year.

**ALL RETURNS EXCEPT
REFUND RETURNS**

NYC DEPARTMENT OF FINANCE
BUSINESS CORPORATION TAX
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

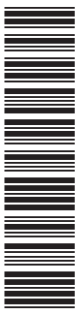
**REMITTANCES
PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/ESERVICES
OR
Mail Payment and Form NYC-200V ONLY to:**
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

**RETURNS CLAIMING
REFUNDS**

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 AFFILIATES	INTERCORPORATE ELIMINATIONS	COMBINED GROUP TOTAL
1a. Federal consolidated taxable income (CTI) of New York City combined group (see instructions)				95,000,000
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)				95,000,000
1f. Elimination of intercorporate dividends (see instructions)				0
1g. Federal CTI before New York City additions and subtractions (subtract line 1f from line 1e)				95,000,000
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				
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				
4. Dividends not included on line 1g by non-alien corporations				
5. Interest on federal, state, municipal and other obligations not included on line 1g by non-alien corporations				
6. Income taxes paid to the US or its possessions deducted on federal return				
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider)	9,000	6,000		15,000
8. NYC Corporate Taxes deducted on federal return (see instr.)	8,000	10,000		18,000
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit				
10. Adjustments relating to real estate tax escalation credit				
11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)	185,000	427,500		612,500
12. Payment for use of intangibles				
13. Domestic production activities deduction (see instructions)				
14. Other additions (see instructions; attach rider)	85,000	16,000		101,000
15. Total additions (add lines 1g through 14)				95,746,500
16. Gain on sale of certain property acquired prior to 1/1/66 (see instr.)				
17. NYC and NYS tax refunds included in line 15 (see instructions)	10,000	4,500		14,500
18. Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions)				
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)	119,000	263,000		382,000
20. Other subtractions (see instructions) (attach rider)	85,000	4,500		89,500
21. Total subtractions (add lines 16 through 20)				486,000
22. Net modifications to federal taxable income (subtract line 21 from line 15)				95,260,500
23. Subtraction modification for qualified banks and other qualified lenders (from Form NYC-2.2, Schedule A, line 1; see instructions) ..				
24. Combined entire net income (ENI) (subtract line 23 from line 22)				95,260,500
25. Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1)				60,000
26. Subtract line 25 from line 24				95,200,500
27. Excess interest deductions attributable to investment income and other exempt income (from Form NYC-2.1, Schedule D, line 2) ..				
28. Combined Business income (add lines 26 and 27)				95,200,500
29. Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, line 6; if zero, enter 0; see instr.)				
30. Combined business income after addback (add lines 28 and 29)				95,200,500
31. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)				30.21 %
32. Allocated combined business income after addback (multiply line 30 by line 31)				28,750,551
33. Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule C, line 4)				27,775
34. Subtract line 33 from line 32				28,722,776
35. Net operating loss deduction (from Form NYC-2.4, line 6)				0
36. Combined business income base (subtract line 35 from line 34)				28,722,776
37. Tax rate (see instructions)				8.85 %
38. Tax on combined business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1)				2,541,966



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

ITEM	A MEMBER NAME	B MEMBER EIN	C OWNERSHIP PERCENTAGE
A	CORP 2016 COR NYC2A TC TWO	00-0000200	100 %
B	SUB1 2016 COR NYC2A TC TWO	00-0000201	100 %
C	SUB2 2016 COR NYC2A TC TWO	00-0000202	100 %
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	1,120	00-0000200	75,000,000
B	X		00-0000200	10,000,000
C	X		00-0000200	10,000,000
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.	95,000,000
2.	Adjustment accounting for application of Treasury Regulations section 1.1502.12	2.	
3.	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2)	3.	95,000,000
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.	95,000,000
Certain items reported on line 2 or 4			
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 affiliates	C Intercompany eliminations	D Combined group total
1. Total assets from federal return	3,500,000	4,500,000		1. 8,000,000
2. Real property and marketable securities included in line 1 ..	1,250,000	1,500,000		2. 2,750,000
3. Subtract line 2 from line 1				3. 5,250,000
4. Real property and marketable securities at fair market value ...	1,750,000	1,850,000		4. 3,600,000
5. Adjusted total assets (add lines 3 and 4)				5. 8,850,000
6. Total liabilities (see instructions)	1,000,000	1,875,000		6. 2,875,000
7. Total Capital (subtract line 6, column D from line 5, column D)				7. 5,975,000
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0)				8. 130,000
9. Business capital (subtract line 8 from line 7)				9. 5,845,000
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0)				10. 0.00
11. Combined capital (add lines 9 and 10)				11. 5,845,000
12. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)				12. 30.21 %

Computation of tax on capital base:

13. Allocated combined capital (multiply line 11 by line 12) (see instructions)	13.	1,765,774	
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	A Allocated Business Capital	B Tax Rate	C Tax on Allocated Business Capital Base
13a. At tax rate 0.15%	1,765,774	X 0.0015	2,648.00
13b. At tax rate 0.075%, <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp.		X 0.00075	
13c. At tax rate 0.04%, enter borough, block and lot numbers: Boro <input type="checkbox"/> Block <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Lot <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		X 0.0004	
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)			0.00

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)	150,000	20,000	2. 130,000
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. 130,000

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)			5.



SCHEDULE E - Location of Places of Business Inside and Outside New York City**Part 1 - Designated Agent (inside NYC)**

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 25 West 12th Street			850,000	Manufacturing	35	2,625,000	Various
CITY New York	STATE NY	ZIP 10014					
NUMBER AND STREET 12 Horatio Street			956,000	Manufacturing	25	1,875,000	Various
CITY New York	STATE NY	ZIP 10011					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
1. Totals of Designated Agent inside NYC:			1,806,000		60	4,500,000	

Part 2 - Designated Agent (outside NYC)

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 50 Mass Avenue			850,000	Exec Offices	15	2,250,000	Various
CITY Boston	STATE MA	ZIP 02186					
NUMBER AND STREET 150 Quincy Street			1,000,000	Mfg / Warehouse	150	5,250,000	Various
CITY Quincy	STATE MA	ZIP 11000					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
2. Totals of Designated Agent outside NYC:			1,850,000		165	7,500,000	

Part 3 - Affiliates (from affiliates' forms NYC-2A/BC)

	Rent	Wages, Salaries, Etc.
3. Total rent and wages paid by all affiliates inside NYC	806,000	1,000,000
4. Total rent and wages paid by all affiliates outside NYC	850,000	1,750,000

Part 4 - Combined Group

	Rent	Wages, Salaries, Etc.
5. Total rent and wages paid by combined group inside NYC (Sum of lines 1 and 3; enter here and enter rent paid on Schedule A, line 24)	2,612,000	5,500,000
6. Total rent and wages paid by combined group outside NYC (Sum of lines 2 and 4) ..	2,700,000	9,250,000
7. Total rent and wages paid by combined group everywhere (Sum of lines 5 and 6)	5,312,000	14,750,000



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SCHEDULE F - Computation of Combined Business Allocation Percentage

	A Designated Agent	B Total of all affiliates	C Intercorporate eliminations	D Combined group NYC total (A + B - C)	E Combined group Everywhere total (A + B - C)
1a. Real estate owned					
1a(A). New York City					
1a(B). Everywhere					
1b. Real estate rented - multiply by 8 (see instructions) (attach rider)					
1b(A). New York City	14,448,000	6,448,000		20,896,000	
1b(B). Everywhere	29,248,000	13,248,000			42,496,000
1c. Inventories owned					
1c(A). New York City	1,000,000	1,125,000		2,125,000	
1c(B). Everywhere	5,000,000	9,500,000			14,500,000
1d. Tangible personal property owned (see instructions)					
1d(A). New York City	2,000,000	1,500,000		3,500,000	
1d(B). Everywhere	4,000,000	8,000,000			12,000,000
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider)					
1e(A). New York City					
1e(B). Everywhere					
1f(A). Total Property New York City (add column D, lines 1a(A) through 1e(A))				26,521,000	
1f(B). Total Property Everywhere (add column E, lines 1a(B) through 1e(B))					68,966,000
1g. Percentage in New York City (divide line 1f(A), column D by line 1f(B), column E)					38.4552 %
1h. Multiply line 1g by 6.5					249.9587
2a(A). New York City receipts (from Form NYC-2.5A, line 54, column D)				21,500,000	
2a(B). Everywhere receipts (from Form NYC-2.5A, line 54, column E)					74,000,000
2b. Percentage in New York City (divide line 2a(A), column D by line 2a(B), column E)					29.0541 %
2c. Multiply line 2b by 87					2,527.7027
3. Wages, salaries and other compensation of employees, except general executive officers (see instructions)					
3a(A). New York City	4,500,000	1,000,000		5,500,000	
3a(B). Everywhere	12,000,000	2,750,000			14,750,000
3b. Percentage in New York City (divide line 3a(A), column D by line 3a(B), column E)					37.2881 %
3c. Multiply line 3b by 6.5					242.3729
Sum of Weighted Factors					
4. Add lines 1h, 2c and 3c					3,020.0343
Business Allocation Percentage					
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.					30.20 %

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: _____ EIN: _____
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",
by whom? ☐ Internal Revenue Service State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
☐ 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? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (*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: _____

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

18. Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period?
- ☐
- YES
- ☒
- NO



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SCHEDULE H - Determination of Tax Rate

A. Enter the tax rate computed or used below (see instructions)	A.	8.85	%
B. Enter the line number of the tax rate computed or used below	B.	8	
C. Enter your combined unallocated business income from Schedule B, line 30	C.	95,200,500	
D. Enter your combined allocated business income from Schedule B, line 32	D.	28,750,551	
E. If you are a Qualified Manufacturing Corporation mark an X in the box (see instructions)	E.	<input checked="" type="checkbox"/>	

Tax Rate Computation For Business Corporations Not Specified Below (see instructions)

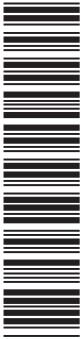
1. If combined unallocated business income (Schedule B, line 30) is less than \$2M and allocated combined business income (Schedule B, line 32) is less than \$1M.	6.50%
2. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of combined 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	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) =$ _____ %
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	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) =$ _____ %
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.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) =$ _____ % $6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) =$ _____ % Enter the greater of the two computed tax rates: _____ %

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	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) =$ _____ %
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	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) =$ _____ %
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	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) =$ _____ % $4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) =$ _____ % Enter the greater of the two computed tax rates: _____ %

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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For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

Name of Designated Agent	EIN of Designated Agent
CORP 2016 NYC2A TC TWO	00 - 00000200
Name of Combined Member	EIN of Combined Member
SUB1 2016 NYC2A TC TWO	00 - 00000201

SCHEDULE A - Group Member's Information
General Information

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

10,000,000	

Minimum tax (taxable group members only)

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

3,500,000	
1,500	

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

- Dividends and interest effectively connected with the conduct of a trade or business in the United States by alien corporations..... 2.
- 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.
- Dividends by non-alien corporations 4.
- Interest on federal, state, municipal and other obligations by non-alien corporations 5.
- Income taxes paid to the US or its possessions deducted on federal return..... 6.
- NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider) 7.
- NYC Corporate Taxes deducted on federal return (see instructions) 8.
- Adjustments relating to employment opportunity relocation cost credit and IBZ credit 9.
- Adjustments relating to real estate tax escalation credit 10.
- ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)..... 11.
- Payment for use of intangibles 12.
- Domestic production activities deduction (see instructions) 13.
- Other additions (see instructions; attach rider)..... 14.

3,000	
5,000	
372,000	
7,500	

- Gain from sale of certain property acquired prior to 1/1/66 (see instructions) 16.
- NYC and NYS tax refunds included in line 15 (see instructions) 17.
- Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions) 18.
- 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.
- Other subtractions (see instructions) (attach rider) 20.

2,000	
231,000	
1,000	

SCHEDULE C - Group Member's Capital Base Line ItemsBasis 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	1. 2,000,000
2. Real property and marketable securities included in line 1	750,000	750,000	2. 750,000
3. Subtract line 2 from line 1			3. 1,250,000
4. Real property and marketable securities at fair market value	850,000	850,000	4. 850,000
5. Adjusted total assets (add lines 3 and 4)			5. 2,100,000
6. Total liabilities (see instructions)	950,000	1,000,000	6. 975,000

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
25 West 12th Street CITY New York STATE NY ZIP 10014	200,000	Manufacturing	8	250,000	Various
12 Horatio Street CITY New York STATE NY ZIP 10011	206,000	Manufacturing	9	250,000	Various
Total	406,000		17	500,000	

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
50 Mass Avenue CITY Boston STATE MA ZIP 02186	225,000	Exec Offices	5	350,000	Various
150 Quincy Street CITY Quincy STATE MA ZIP 01900	200,000	Manufacturing	25	350,000	Various
Total	425,000		30	700,000	



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SCHEDULE F - Group Member's Business Allocation Line Items

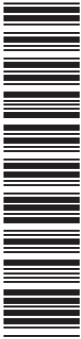
		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1a.	Real estate owned	1a.		1a.	
1b.	Real estate rented - multiply by 8 (<i>see instr.</i>) (<i>attach rider</i>)	1b.	3,248,000	1b.	6,648,000
1c.	Inventories owned.....	1c.	375,000	1c.	3,000,000
1d.	Tangible personal property owned (<i>see instructions</i>).....	1d.	1,000,000	1d.	6,000,000
1e.	Tangible personal property rented - multiply by 8 (<i>see instr., attach rider</i>) ...	1e.		1e.	
1f.	Total (<i>add columns A and B, lines 1a through 1e</i>)	1f.		1f.	
2a.	Receipts (<i>from Form NYC-2.5A/BC, line 54</i>).....	2a.	3,500,000	2a.	7,000,000
3a.	Wages, salaries and other compensation of employees, except general executive officers (<i>see instructions</i>)	3a.	500,000	3a.	1,200,000

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		



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For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

Name of Designated Agent	EIN of Designated Agent
CORP 2016 NYC2A TC TWO	00 - 00000200
Name of Combined Member	EIN of Combined Member
SUB2 2016 NYC2A TC TWO	00 - 00000202

SCHEDULE A - Group Member's Information
General Information

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

10,000,000	

Minimum tax (taxable group members only)

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

4,000,000	
1,500	

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

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

3,000	
5,000	
55,500	
8,500	
2,500	
32,000	
3,500	

SCHEDULE C - Group Member's Capital Base Line ItemsBasis 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	2,000,000	3,000,000	1. 2,500,000
2. Real property and marketable securities included in line 1	1,000,000	500,000	2. 750,000
3. Subtract line 2 from line 1			3. 1,750,000
4. Real property and marketable securities at fair market value	500,000	1,500,000	4. 1,000,000
5. Adjusted total assets (add lines 3 and 4)			5. 2,750,000
6. Total liabilities (see instructions)	800,000	1,000,000	6. 900,000

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
25 West 12th Street CITY New York STATE NY ZIP 10014	50,000	Manufacturing	8	250,000	Various
12 Horatio Street CITY New York STATE NY ZIP 10011	350,000	Manufacturing	9	250,000	Various
Total	400,000		17	500,000	

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
50 Mass Avenue CITY Boston STATE MA ZIP 02186	200,000	Exec Offices	5	550,000	Various
150 Quincy Street CITY Quincy STATE MA ZIP 01900	225,000	Manufacturing	20	500,000	Various
Total	425,000		25	1,050,000	



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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 (<i>see instr.</i>) (<i>attach rider</i>)	1b.	3,200,000		1b.	6,600,000
1c. Inventories owned.....	1c.	750,000		1c.	6,500,000
1d. Tangible personal property owned (<i>see instructions</i>).....	1d.	500,000		1d.	2,000,000
1e. Tangible personal property rented - multiply by 8 (<i>see instr., attach rider</i>) ...	1e.			1e.	
1f. Total (<i>add columns A and B, lines 1a through 1e</i>)	1f.			1f.	
2a. Receipts (<i>from Form NYC-2.5A/BC, line 54</i>).....	2a.	4,000,000		2a.	7,000,000
3a. Wages, salaries and other compensation of employees, except general executive officers (<i>see instructions</i>)	3a.	500,000		3a.	1,550,000

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		



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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	Employer Identification Number										
CORP 2016 NYC2A TC ONE	<table><tr><td>0</td><td>0</td><td>=</td><td>0</td><td>0</td><td>0</td><td>0</td><td>2</td><td>0</td><td>0</td></tr></table>	0	0	=	0	0	0	0	2	0	0
0	0	=	0	0	0	0	2	0	0		

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 in the box (see instructions).....1.



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.		
2. Gross exempt unitary corporation dividends (do not enter less than zero)	2.		
3. Add lines 1 and 2 (if safe harbor election is made, complete lines 4 and 5; otherwise, skip to Part 2)	3.		
4. 40% safe harbor reduction (if safe harbor election is made, multiply line 3 by 40%; see instructions)....	4.		
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.		

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.		
7. Interest deductions directly attributable to gross exempt unitary insurance or utility dividends	7.		
8. Interest deductions indirectly attributable to gross exempt unitary insurance or utility dividends	8.		
9. Total interest deductions attributable to gross exempt unitary insurance or utility dividends (add lines 7 and 8)...	9.		
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.	10.		
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.		

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

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

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

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

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

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

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

SCHEDULE B continued - Other exempt income (see instructions)**Part 7 - Entire net income (ENI) limitation on other exempt income**

26. ENI (from Form NYC-2 or NYC-2A, Schedule B, line 24)	26.	95,200,500	
27. Other exempt income (if the safe harbor election is not made, enter the amount from line 20; if the safe harbor election is made, enter the amount from line 24) 27.	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.	95,200,500	

SCHEDULE C - Investment income (see instructions)**Part 1 - 8% limitation on gross investment income (see instructions)**

1. ENI (from Form NYC-2 or NYC-2A, Schedule B, line 24)	1.	95,200,500	
2. 8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero)	2.	7,616,040	
3. Gross investment income from investments generating income not apportionable to New York under the U.S. Constitution. 3.	3.		
4. 8% limitation on gross investment income (enter the greater of line 2 or line 3)	4.	7,616,040	
5. Remaining 8% limitation (subtract line 3 from line 4; if zero or less, enter 0)	5.	7,616,040	
6. Dividend income from investment capital from stocks actually held more than one year ..6.	6.	100,000	
7. Net capital gains in excess of losses from investment capital from stocks actually held more than one year	7.	0	
8. Add lines 6 and 7	8.	100,000	
9. Gross investment income from stocks actually held more than one year after 8% limitation (enter the lesser of line 5 or line 8)	9.	100,000	
10. Remaining balance of 8% limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)	10.	7,516,040	
11. Dividend income from investment capital from stocks presumed held more than one year 11.	11.	0	
12. Gross investment income from stocks presumed held more than one year after 8% limitation (enter the lesser of line 10 or line 11)	12.	0.00	
13. Total gross investment income (add lines 3, 9 and 12)	13.	100,000	

Part 2 - 40% safe harbor reduction for gross investment income (see instructions)

14. 40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions) ... 14.	14.	40,000	
15. Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	15.	60,000	

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

16. Interest deductions directly attributable to investment capital or to gross investment income	16.		
17. Interest deductions indirectly attributable to investment capital or to gross investment income	17.		
18. Total interest deductions attributable to investment capital or to gross investment income (add lines 16 and 17) . 18.	18.		
19. Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0)	19.		
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.		

Part 4 - Total investment income and excess deductions attributable

21. Investment income (if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is not made, enter the amount from line 19)	21.	60,000	
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 not made, enter the amount from line 20) . 22.	22.	0	

Part 5 - ENI limitation on investment income

23. Total investment income allowed after ENI limitation (enter the lesser of line 21 or Schedule B, line 29)	23.	60,000	
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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.	60,000	
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 not 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 11.

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	LMS CORP	10,000	01/01/2013	0		100,000	10,000	90,000
B	XYZCORP	50,000	06/01/2014	0		50,000	10,000	40,000
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 22. 150,000 20,000 130,000

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								
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 33.

Part 4 - Total Investment capital

4. Total of all investment capital (add lines 1, 2 and 3 in columns F, G and H).....4.	150,000	20,000	130,000
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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** in the box (if you marked this box, 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)								
1. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 51.								

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

2. Prior year **presumed** gross investment income **after** 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)2.
3. If the safe harbor election was made on the **prior year** return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was **not** made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the **prior year** 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)..... 3.
4. Prior year **presumed** 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) 4.
5. Maximum addback based on prior year limitations (enter the amount from prior year Form NYC-2.1, Schedule C, line 12).....5.
6. Addback of **prior** year 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)6.



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**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 CORP 2016 NYC2A TC TWO	Employer Identification Number <table border="1" style="display:inline-table; border-collapse: collapse;"><tr><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">-</td><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">2</td><td style="width:20px; text-align:center;">0</td><td style="width:20px; text-align:center;">0</td></tr></table>	0	0	-	0	0	0	0	2	0	0
0	0	-	0	0	0	0	2	0	0		

- 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.	500,000	
2. Base year business allocation percentage (BAP)	2.	55.55	%
3. Base year tax rate	3.	8.85	%
4. Tax value of UNOL (multiply line 1 by line 2 by line 3)	4.	24,581	
5. PNOLC subtraction pool (divide line 4 by 8.85% or 9.0% (0.0885 or 0.09)).....	5.	277,750	

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	CORP 2016 NYC2A TC TWO	00-0000200	12/31/14	2	500,000	277,750	10	27,775	222,200
B	SUB1 2016 NYC2A TC TWO	00-0000201	12/31/14	2					
C	SUB2 2016 NYC TC TWO	00-0000202	12/31/14	2					
D									
E									
F									
G									
H									
Totals from attached sheet(s).....									
1.	Totals				500,000	277,750		27,750	222,200

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.	28,750,551	
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.	2,544,424	
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.	3,500	
4. Subtract line 3 from line 2 (if zero or less, enter 0).....	4.	2,540,924	
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.	28,711,003	

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.	27,775	
2.	Unused PNOLC subtraction carried forward from prior tax period (see instructions)	2.	249,975	
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.	249,975	
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.	27,775	
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.	0	
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.	222,200	
7.	Unexhausted PNOLC subtraction (add lines 5 and 6)	7.	222,200	



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For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

Name of Designated Agent

CORP 2016 NYC2A TC TWO

EIN of Designated Agent

0

-

2

0

0

A Designated Agent	B Total of all Affiliates	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	10,000,000	5,500,000	15,500,000	
1b. EW	30,000,000	8,000,000		38,000,000

2. Sales of electricity

2a. NYC				
2b. EW				

3. Net gains from sales of real property

3a. NYC	1,000,000		1,000,000	
3b. EW	25,000,000			25,000,000

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 **not** secured by real property (QFI ☐)

11a. NYC				
11b. EW				

12. Net gains from sales of loans **not** secured by real property (QFI ☐)

12a. NYC				
12b. EW				

A Designated Agent	B Total of all Affiliates	C Intercompany 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) (QF ☐)**13. Interest from federal debt**

13a. NYC				
13b. EW				

14. Net gains from federal debt

14a. NYC				
14b. EW				

15. Interest from debt of NYS or its political subdivisions, including NYC

15a. NYC				
15b. EW				

16. Net gains from debt of NYS or its political subdivisions, including NYC

16a. NYC				
16b. EW				

17. Interest from debt of other states or their political subdivisions

17a. NYC				
17b. EW				

18. Net gains from debt of other states or their political subdivisions

18a. NYC				
18b. EW				

Section 11-654.2(5)(a)(2)(iii) (QF ☐)**19. Interest from asset-backed securities and other government agency debt**

19a. NYC				
19b. EW				

20. Net gains from government agency debt or asset-backed securities sold through an exchange

20a. NYC				
20b. EW				

21. Net gains from all other asset-backed securities

21a. NYC				
21b. EW				

Section 11-654.2(5)(a)(2)(iv) (QF ☐)**22. Interest from corporate bonds**

22a. NYC				
22b. EW				

23. Net gains from corporate bonds sold through broker/dealer or licensed exchange

23a. NYC				
23b. EW				

24. Net gains from other corporate bonds

24a. NYC				
24b. EW				

Section 11-654.2(5)(a)(2)(v)**25. Net interest from reverse repurchase or securities borrowing agreements**

25a. NYC				
25b. EW				



A Designated Agent	B Total of all Affiliates	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				



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A Designated Agent	B Total of all Affiliates	C Intercompany 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)**38. Interest, fees, and penalties from credit cards**

38a. NYC				
38b. EW				

39. Service charges and fees from credit cards

39a. NYC				
39b. EW				

40. Receipts from merchant discounts

40a. NYC				
40b. EW				

41. Receipts from credit card authorizations and settlement processing

41a. NYC				
41b. EW				

42. Other credit card processing receipts

42a. NYC				
42b. EW				

Section 11-654.2(5)(d)**43. Receipts from certain services to investment companies**

43a. NYC				
43b. EW				

Section 11-654.2(6)**44. Receipts from railroad and trucking business**

44a. NYC				
44b. EW				

Section 11-654.2(12)**45. Receipts from the operation of vessels**

45a. NYC				
45b. EW				

Section 11-654.2(7)**46. Receipts from air freight forwarding**

46a. NYC				
46b. EW				

47. Receipts from other aviation services

47a. NYC				
47b. EW				

Section 11-654.2(8)**48. Advertising in newspapers or periodicals**

48a. NYC				
48b. EW				

49. Advertising on television or radio

49a. NYC				
49b. EW				

50. Advertising via other means

50a. NYC				
50b. EW				



	A Designated Agent	B Total of all Affiliates	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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	3,000,000	2,000,000		5,000,000	
52b. EW	5,000,000	6,000,000			11,000,000
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 2a(B) column E.54.				21,500,000	74,000,000





NYC -2.5A/BC COMPUTATION OF RECEIPTS FACTOR

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 CORP 2016 NYC2A TC TWO	EIN of Designated Agent 0 - 0 0 0 0 2 0 0
Name of Combined Member SUB1 2016 NYC2A TC TWO	EIN of Combined Member 0 0 - 0 0 0 0 2 0 1

	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.	3,000,000	2,500,000	2,500,000
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 products7.			
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 property10.			
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. Net gains from federal debt14.			
15. Interest from debt of NYS or its political subdivisions, including NYC15.			
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.			
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 exchange20.			
21. Net gains from all other asset-backed securities21.			
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 bonds24.			
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 funds26.			
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 gains28.			
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)			
29. Interest from other financial instruments.....29.			
30. Net gains and other income from other financial instruments30.			

	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.	4,000,000	1,000,000	1,000,000
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.	7,000,000	3,500,000	3,500,000



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NYC -2.5A/BC COMPUTATION OF RECEIPTS FACTOR

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 CORP 2016 NYC2A TC TWO	EIN of Designated Agent 0 - 0 0 0 0 2 0 0
Name of Combined Member SUB2 2016 NYC2A TC TWO	EIN of Combined Member 0 0 - 0 0 0 0 2 0 2

	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	5,000,000	3,000,000	3,000,000
2. Sales of electricity.....			
3. Net gains from sales of real property			
Section 11-654.2(3)			
4. Rentals of real and tangible personal property			
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property.....			
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event.....			
Section 11-654.2(4)			
7. Sale, licensing, or granting access to digital products			
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.....			
10. Net gains from sales of loans secured by real property			
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)			
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)			
Section 11-654.2(5)(a)(2)(ii) (QFI <input type="checkbox"/>)			
13. Interest from federal debt.....			
14. Net gains from federal debt			
15. Interest from debt of NYS or its political subdivisions, including NYC			
16. Net gains from debt of NYS or its political subdivisions, including NYC			
17. Interest from debt of other states or their political subdivisions.....			
18. Net gains from debt of other states or their political subdivisions			
Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>)			
19. Interest from asset-backed securities and other government agency debt			
20. Net gains from government agency debt or asset-backed securities sold through an exchange			
21. Net gains from all other asset-backed securities			
Section 11-654.2(5)(a)(2)(iv) (QFI <input type="checkbox"/>)			
22. Interest from corporate bonds.....			
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange.....			
24. Net gains from other corporate bonds			
Section 11-654.2(5)(a)(2)(v)			
25. Net interest from reverse repurchase or securities borrowing agreements			
Section 11-654.2(5)(a)(2)(vi)			
26. Net interest from federal funds			
Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>)			
27. Net income from sales of physical commodities.....			
Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>)			
28. Marked to market net gains			
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)			
29. Interest from other financial instruments.....			
30. Net gains and other income from other financial instruments			

	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.	2,000,000	1,000,000	1,000,000
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.	7,000,000	4,000,000	4,000,000



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

For CALENDAR YEAR _____ or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)

CORP 2016 NYC2A TC TWO

EMPLOYER IDENTIFICATION NUMBER

00 - 0000200

OR

SOCIAL SECURITY NUMBER

- - - - -

- ▲ 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.

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
Mfg Equip	10	01-01-2016	1,200,000	0	120,000	S/L	15	80,000
Computers	3	01-01-2016	120,000	0	40,000	S/L	4	24,000
1a. Total columns D, E, F, and I			1,320,000	0	160,000			104,000

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
2016 BMW X5	3	01-01-2016	75,000		25,000	S/L	5	15,000
1b. Total columns D, E, F, and I			75,000		25,000			15,000

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	B	C	D	E	F	G
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D minus E)	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.	160,000		
5. Enter amount from Schedule A1, line 1a, column I	5.		104,000	
6a. Enter amount from Schedule A2, line 1b, Column F	6a.	25,000		
6b. Enter amount from Schedule A2, line 1b, Column I	6b.		15,000	
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.	185,000	119,000	

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

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 January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-





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

For CALENDAR YEAR _____ or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)

SUB1 2016 NYC2A TC TWO

EMPLOYER IDENTIFICATION NUMBER

00 - 0000201

OR

SOCIAL SECURITY NUMBER

- - - - -

- ▲ 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.

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
Computers	3	01-01-2015	600,000	120,000	200,000	S/L	5	120,000
Manufacturing Equip.	10	01-01-2014	1,500,000	200,000	150,000	S/L	15	100,000
1a. Total columns D, E, F, and I			2,100,000	320,000	350,000			220,000

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
2016 BMW X5	3	01-01-2016	66,000	0	22,000	S/L	6	11,000
1b. Total columns D, E, F, and I			66,000	0	22,000			11,000

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	B	C	D	E	F	G
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D minus E)	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.	350,000		
5. Enter amount from Schedule A1, line 1a, column I	5.		220,000	
6a. Enter amount from Schedule A2, line 1b, Column F	6a.	22,000		
6b. Enter amount from Schedule A2, line 1b, Column I	6b.		11,000	
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.	372,000	231,000	

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

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 January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-





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

For CALENDAR YEAR _____ or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)

SUB2 2016 NYC2A TC TWO

EMPLOYER IDENTIFICATION NUMBER

00 - 0000202

OR

SOCIAL SECURITY NUMBER

- - - - -

- ▲ 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.

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
Equipment	10	01-01-2013	105,000	21,000	10,500	S/L	15	7,000
Computers	3	01-01-2015	75,000	15,000	25,000	S/L	5	15,000
1a. Total columns D, E, F, and I			180,000	36,000	35,500			22,000

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
2015 BMW X5	3	01-01-2015	60,000	20,000	20,000	S/L	6	10,000
1b. Total columns D, E, F, and I			60,000	20,000	20,000			10,000

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	B	C	D	E	F	G
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D minus E)	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	35,500		
5.	Enter amount from Schedule A1, line 1a, column I		22,000	
6a.	Enter amount from Schedule A2, line 1b, Column F	20,000		
6b.	Enter amount from Schedule A2, line 1b, Column I		10,000	
7a.	Enter amount from Schedule B, line 2			
7b.	Enter amount from Schedule B, line 3			
8.	Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a.	55,500	32,000	

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

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 January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-



ATTACH TO FORM NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A

For CALENDAR YEAR 2016 or FISCAL YEAR beginning _____ 2016 and ending _____

USE FORM NYC-9.6 IF YOU ARE FILING A CLAIM FOR EITHER A REAL ESTATE TAX ESCALATION CREDIT OR AN EMPLOYMENT OPPORTUNITY RELOCATION COSTS CREDIT. USE FORM NYC-9.8 IF YOU ARE FILING A CLAIM FOR THE LOWER MANHATTAN REAP CREDIT (LMREAP). IF YOU ARE FILING A CLAIM FOR A SALES TAX CREDIT, YOU MUST USE FORM NYC-9.5 FOR THE APPROPRIATE PRIOR YEAR. SEE INSTRUCTIONS.

▼ Print or Type

Name as shown on NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A CORP 2016 NYC2A TC TWO	
Type of Business: Check one:	<input type="checkbox"/> COMMERCIAL <input checked="" type="checkbox"/> INDUSTRIAL <input type="checkbox"/> RETAIL
Corporation Tax year for which claim is made: Date ended: month: December, year: 2016	

EMPLOYER IDENTIFICATION NUMBER									
0	0	0	0	0	0	2	0	1	
FEDERAL BUSINESS CODE									
3	4	1	9	0	0				

Form NYC-9.5 must be attached to and submitted with Business Corporation Tax Return (Form NYC-2), Combined Business Corporation Tax Return (Form NYC-2A), General Corporation Tax Return (Form NYC-3L), Combined General Corporation Tax Return (Form NYC-3A), Banking Corporation Tax Return (Form NYC-1) or Combined Banking Corporation Tax return (Form NYC-1A) in order to claim the REAP credit.

Relocation and Employment Assistance Program (REAP) Credit

▲ If you have carryover credits from preceding years, complete the carryover schedule below regardless of whether you will carry over credits to the current year. Enter in column B (the applied column) the amount applied to each carryover year until the total applied agrees with the amount on line 6.

NONREFUNDABLE CREDIT APPLIED AGAINST BUSINESS CORPORATION TAX, GENERAL CORPORATION TAX OR BANKING CORPORATION TAX - SEE INSTRUCTIONS.

1. Current year's tax less the UBT Paid Credit (see instructions).....	1.		
2. Computation of current year's credit: (number of eligible aggregate employment shares: _____ X the applicable amount (see instructions)).....	2.		
3. If line 2 is greater than line 1, enter the difference and skip lines 4 through 7. Transfer amount on line 1 to line 9 (see instructions).....	3.		
4. If line 2 is less than line 1, enter the difference. Complete carryover schedule below	4.		
5. Total carryover credits from prior taxable years (line 8f, column A below)	5.		
6. Amount of carryover credit that may be carried over to the current year. Enter lesser of line 4 or line 5	6.		
7. Total allowable credit for current year. Sum of the current year credit plus the applicable carryover from prior years. Add lines 2 and 6. Go to line 9	7.		

REAP carryover schedule	COLUMN A CARRYOVER TO CURRENT YEAR (unused credit)	COLUMN B APPLIED	COLUMN C CARRYOVER TO NEXT YEAR (column A minus column B)
You may not carry over the 5th preceding year's credit to next year.			
8a. Carryover from 5th preceding year.....	8a.		
8b. Carryover from 4th preceding year	8b.		
8c. Carryover from 3rd preceding year	8c.		
8d. Carryover from 2nd preceding year	8d.		
8e. Carryover from 1st preceding year	8e.		
8f. Total	8f.		

9. Allowable nonrefundable REAP credit for current year (amount from line 1 or line 7, whichever is less)..... 9. 0

REFUNDABLE CREDIT APPLIED AGAINST BUSINESS CORPORATION TAX, GENERAL CORPORATION TAX OR BANKING CORPORATION TAX

10. COMPUTATION OF REFUNDABLE CREDIT
Number of eligible aggregate employment shares: _____ X \$3,000. 10. 9,750

TOTAL OF NONREFUNDABLE AND REFUNDABLE CREDITS

11. Line 9 plus line 10. Transfer amount to Form NYC-2, Sch. A, line 7; Form NYC-2A, Sch. A, line 9; Form NYC-3L, Sch. A, line 9a; Form NYC-3A, Sch. A, line 11a; Form NYC-1, Sch. A, line 8a or Form NYC-1A, Sch. A, line 10a: 11. 9,750



CLAIM FOR LOWER MANHATTAN RELOCATION EMPLOYMENT ASSISTANCE PROGRAM (LMREAP) CREDIT APPLIED TO BUSINESS, GENERAL AND BANKING CORPORATIONS TAXES

ATTACH TO FORM NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A

USE FORM NYC-9.5 IF YOU ARE FILING A CLAIM FOR A REAP CREDIT. USE FORM NYC-9.6 IF YOU ARE FILING A CLAIM FOR EITHER A REAL ESTATE TAX ESCALATION CREDIT OR AN EMPLOYMENT OPPORTUNITY RELOCATION COSTS CREDIT.

▼ Print or Type

Name as shown on NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A:

SUB2 2016 NYC2A TC TWO

Type of Business:

(check one)

☐

COMMERCIAL

☒

INDUSTRIAL

☐

RETAIL

Corporation tax year for which claim is made. Date ended:

December

2016

MONTH

YEAR

EMPLOYER IDENTIFICATION NUMBER

0	2	0	2				
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FEDERAL BUSINESS CODE

3	4	1	9	0	0
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Form NYC-9.8 must be attached to and submitted with Business Corporation Tax Return (Form NYC-2) Combined Business Corporation Tax Return (Form NYC-2A), General Corporation Tax Return (Form NYC-3L), Combined General Corporation Tax Return (Form NYC-3A), Banking Corporation Tax Return (Form NYC-1) or Combined Banking Corporation Tax return (Form NYC-1A) in order to claim the LMREAP credit.

Lower Manhattan Relocation and Employment Assistance Program (LMREAP) Credit

▲ If credit is refundable, complete lines 1 and 11 and skip lines 2 through 10.

If credit is non-refundable, skip line 1 and complete lines 2 through 11.

REFUNDABLE CREDIT APPLIED AGAINST GENERAL CORPORATION TAX OR BANKING CORPORATION TAX

1. COMPUTATION OF REFUNDABLE CREDIT

Number of eligible aggregate employment shares: 4.5 X \$3,000..... 1.

13,500

▲ If you have carryover credits from preceding years, complete the carryover schedule below regardless of whether you will carry over credits to the current year. Enter in column B (the applied column) the amount applied to each carryover year until the total applied agrees with the amount on line 6.

There is no non-refundable credit until the fifth taxable year after the year of the relocation.

NONREFUNDABLE CREDIT APPLIED AGAINST GENERAL CORPORATION TAX, BUSINESS CORPORATION TAX OR BANKING CORPORATION TAX - SEE INSTR.

2. Current year's tax less the UBT Paid Credit and the REAP Credit (see instructions).....	2.		
3. Computation of current year's credit: (number of eligible aggregate employment shares: _____ X \$3,000.....	3.	0	
4. If line 3 is greater than line 2, enter the difference and skip lines 5 through 8. Transfer amount on line 2 to line 10	4.		
5. If line 3 is less than line 2, enter the difference. Complete carryover schedule below	5.		
6. Total carryover credits from prior taxable years (line 9f, column A below)	6.		
7. Amount of carryover credit that may be carried over to the current year. Enter lesser of line 5 or line 6	7.		
8. Total allowable credit for current year. Sum of the current year credit plus the applicable carryover from prior years. Add lines 3 and 7. Go to line 10	8.	0	

LMREAP carryover schedule		COLUMN A		COLUMN B		COLUMN C	
You may not carry over the 5th preceding year's credit to next year.		CARRYOVER TO CURRENT YEAR (unused credit)		APPLIED		CARRYOVER TO NEXT YEAR (column A minus column B)	
9a.	Carryover from 5th preceding year ... 9a.						
9b.	Carryover from 4th preceding year ... 9b.						
9c.	Carryover from 3rd preceding year ... 9c.						
9d.	Carryover from 2nd preceding year... 9d.						
9e.	Carryover from 1st preceding year.... 9e.						
9f.	Total..... 9f.						

10. Allowable nonrefundable LMREAP credit for current year (amount from line 2 or line 8, whichever is less)..... 10.

0

CREDIT

11. Line 1 or line 10. Transfer amount to Form NYC-2, Sch. A, line 9; Form NYC-2A, Sch. A, line 11; Form NYC-3L, Sch. A, line 9b; Form NYC-3A, Sch. A, line 11b; Form NYC-1, Sch. A, line 8b or Form NYC-1A, Sch. A, line 10b11.

13,500
