

NEW YORK CITY DEPARTMENT OF FINANCE

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**SOFTWARE VENDOR TEST PACKAGE
FOR
BUSINESS CORPORATION TAX
FORMS NYC-2, NYC-2S AND ATTACHMENTS
WITH
BUSINESS TAX E-FILE**

**TAX YEAR 2018
VERSION 1.0
JANUARY 16, 2019**

Revision History

Version	Author	Date	Change Highlights
1.0	Lani Mcleod	01/16/2019	Initial Version

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	ESCO 2018 COR TC ONE	004000101	NYC2A	NYC2.3 NYC2.4 NYC2.5A NYC2A/BC(1) NYC2.5A/BC(1)
2	MASE 2018 COR TC TWO	004000102	NYC2A	NYC2.1 NYC2.2 NYC2.5A NYC399Z NYC2A/BC(2) NYC2.5A/BC(2)
3	FUSA 2018 COR TC THREE	004000201	NYC2	NYC2.1 NYC2.4 NYC2.5 NYC399
4	WOO 2018 COR TC FOUR	004000202	NYC2	NYC2.2 NYC2.3 NYC2.5 NYC399Z

5	HOLD 2018 COR TC FIVE	004000203	NYC2	NYC2.1 NYC2.4 NYC9.7C
6	NOVA 2018 COR TC SIX	004000300	NYC2S	NONE
7	ROMI 2018 COR TC SEVEN	004000400	NYC300	NONE
8	RORI 2018 COR TC EIGHT	004000500	NYCEXT	NONE
9	RMNI 2018 COR TC NINE	004000600	NYCEXT1	NONE

- 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 (Forms NYC-2A, NYC-2, NYC-2S and attachments) filers is scheduled to begin January 16, 2019. 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 BTFile@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	ESCO 2018 COR TC ONE
EIN	004000101
Primary Form	NYC2A
Associated Form(s)	NYC2.3 NYC2.4 NYC2.5A NYC2A/BC(1) NYC2.5A/BC(1)
Attachments	None
Purpose of test	A combined filer with gross NYC receipts greater than \$50,000,000 Single Receipts factor
Other instructions	None



For CALENDAR YEAR 2018 or FISCAL YEAR beginning 1/1 2018 and ending 12/30/18

Name of designated agent: ESCO 2018 COR TC ONE; In care of: John Doe; Address: 123 Main Street, New York, NY; Employer Identification Number: 00-4000101; Business Code Number: 551112; Date organized: 1/1/2010

CHECK ALL THAT APPLY: Special short period return, 52/53-week taxable year, Pro-forma federal return attached, Claim any 9/11/01-related federal tax benefits; Amended return, IRS change, NYS change; Form NYC-2.3, Form NYC-2.4, Form NYC-2.5A

SCHEDULE A - Computation of Balance Due or Overpayment

Table with 3 columns: A. Payment, Description, Payment Amount. Rows include: 1. Tax on combined business income base (1354), 2. Tax on combined capital base, 3. Minimum tax for designated agent only (15020), 4. Tax (1500), 5. Sum of minimum taxes (175), 6. Total combined tax (1675), 7. UBT Paid Credit, 8. Combined tax after UBT Paid Credit (1675), 14. Net combined tax after credits (1675), 15. Total prepayments (3000), 16. Balance due, 17. Overpayment (1325), 20. Net overpayment (1325), 21. Amount of line 20 to be: a. Refunded, b. Credited to 2019 estimated tax (1325), 22. TOTAL REMITTANCE DUE.

SCHEDULE A - Computation of Balance Due or Overpayment - Continued

23.	NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1	23.	1501869	
24.	Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None			
25.	Gross receipts or sales (see instructions).....	25.	412462208	
26.	Total assets (Schedule C, line 1, column D)	26.	318964736	
27.	Combined business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5 (if not allocating, enter 100%) ..	27.	.5814	%
28a.	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
28b.	If YES, enter the beginning and ending dates of the first year of election: Beginning _____ Ending _____			
29.	Total number of combined group members (do not include the designated agent)	29.	2	
30.	Total number of taxable combined group members (do not include the designated agent)	30.	1	
Designated agent's information				
31.	Federal separate taxable income (see instructions)	31.		
32.	Value of your assets (see instructions) 32a. Beginning <u>176566930</u> 32b. Ending <u>340074115</u>	32c.	258320523	
33.	Value of your liabilities (see instructions) 33a. Beginning <u>132626133</u> 33b. Ending <u>199229478</u>	33c.	165927806	
34.	Prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) (see instructions).....	34.	633302	
35.	Unabsorbed net operating loss (UNOL) at the end of the base year (from Form NYC-2.3) (see instructions)	35.	45891460	
36.	PNOLC subtraction annual allotment (from Form NYC-2.3) (see instructions).....	36.	65491	

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 15	DATE	AMOUNT
A. Mandatory First Installment		
B. Payment with Declaration, Form NYC-400		
C. Payment with Notice of Estimated Tax Due		
D. Payment with Notice of Estimated Tax Due		
E. Payment with extension, Form NYC-EXT		
F. Overpayment from preceding year credited to this year.....		3000
G. Total prepayments from group members (attach rider)		
H. TOTAL of A through G (enter on Schedule A, line 15).....		3000

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	Date	Firm's email address
	Preparer's signature	Preparer's printed name	Check if self-employed <input type="checkbox"/>	Date
PREPARER'S USE ONLY	Preparer's Social Security Number or PTIN			
	Firm's Employer Identification Number			
▲ Firm's name (or yours, if self-employed)		▲ Address		▲ Zip Code

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2018 return is on or before April 15, 2019. For fiscal years beginning in 2018, file on or before the 15th day of the 4th month following the close of the fiscal year.

<p>ALL RETURNS EXCEPT REFUND RETURNS</p> <p>NYC DEPARTMENT OF FINANCE BUSINESS CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564</p>	<p>REMITTANCES</p> <p>PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES</p> <p>OR</p> <p>Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933</p>	<p>RETURNS CLAIMING REFUNDS</p> <p>NYC DEPARTMENT OF FINANCE BUSINESS CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563</p>
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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)				3260716
1b. Addback federal consolidated net operating loss deduction (NOLD)				
1c. Addback federal consolidated dividends received deduction (DRD)				
1d. Addback federal dividends paid deduction (DPD) of captive REITs and captive RICs disallowed by NYC				
1e. Federal CTI before federal NOLD, federal DRD, and disallowed federal DPD (add lines 1a through 1d)				3260716
1f. Elimination of intercorporate dividends (see instructions)				
1g. Federal CTI before New York City additions and subtractions (subtract line 1f from line 1e)				3260716
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)	(242495)	25803		(216692)
8. NYC Corporate Taxes deducted on federal return (see instr.)				
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)	(163967)	(91466)		(255433)
12. Payment for use of intangibles				
13. Intentionally Omitted				
14. Other additions (see instructions; attach rider)				
15. Total lines 1g through 14				2788591
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)				
18. Wages and salaries subject to federal jobs credit (see instructions)				
19. Depreciation and/or adjustment calculated under pre-ACRS or or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)				
20. Other subtractions (see instructions) (attach rider)				
21. Total subtractions (add lines 16 through 20)				
22. Net modifications to federal taxable income (subtract line 21 from line 15)				2788591
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)				2788591
25. Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1)				
26. Entire net income less investment and other exempt income				2788591
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)				2788591
29. Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, line 6; if zero or less, enter 0; see instr.) ..				
30. Combined business income after addback (add lines 28 and 29)				2788591
31. Combined business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5 (if not allocating, enter 100%) ..				.5814 %
32a. Allocated combined business income after addback (multiply line 30 by line 31)				16213
32b. If the amount on line 32a is not correct, enter correct amount here and explain in rider (see instructions) ..				
33. Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule C, line 4)				
34. Allocated business income less prior net operating loss conversion subtraction (see instructions)				16213
35. Net operating loss deduction (from Form NYC-2.4, line 6)				
36. Combined business income base (subtract line 35 from line 34)				16213
37. Tax rate (see instructions)				8.353 %
38. Tax on combined business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1)				1354



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	Designated Agent: ESCO COR 2018 TC ONE	004000101	100.00 %
B	ESCO AFFILIATE ONE	004000111	100.00 %
C	ESCO AFFILIATE TWO	004000121	100.00 %
D			%
E			%
F			%
G			%
H			%
I			%
J			%
K			%
L			%
M			%
N			%
O			%
P			%

ITEM	D IF PART OF A FEDERAL CONSOLIDATED GROUP, MARK AN X IN THE BOX	E FEDERAL FORM FILED	F EIN OF PARENT OF FEDERAL CONSOLIDATED RETURN	G FEDERAL SEPARATE TAXABLE INCOME
A	x	Fed1120	004000101	51448
B	x	Fed1120	004000101	0
C	x	Fed1120	004000101	3166377
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.	3217825
2.	Adjustment accounting for application of Treasury Regulations section 1.1502-12	2.	42891
3.	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2)	3.	3260716
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.	3260716
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.	(42891)
10.	Consolidated IRC section 1231 net loss	10.	



SCHEDULE C - Computation of Tax on Combined Capital Base

Part 1 - Computation of Total Combined Business Capital

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	258320523	60644213		318964736
2. Real property and marketable securities included in line 1				
3. Subtract line 2 from line 1				318964736
4. Real property and marketable securities at fair market value				
5. Adjusted total assets (add lines 3 and 4)				318964736
6. Total liabilities (see instructions)	165927806	3549362		169477168
7. Total Capital (subtract line 6, column D from line 5, column D)				149487568
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0)				
9. Business capital (subtract line 8 from line 7)				149487568
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0)				
11. Total combined business capital (add lines 9 and 10) (see instructions)				149487568
12. Combined business allocation percentage (from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5; if not allocating, enter 100%)				.5814 %

Part 2 - Computation of Liabilities Attributable to Investment Capital and Within Business Capital

	COLUMN A	COLUMN B
1. Total liabilities (Schedule C, Part 1, line 6) (see instructions)		169477568
2. Liabilities directly attributable to investment capital (see instructions)		
3. Liabilities directly attributable to business capital		
4. Total Liabilities directly attributable (add lines 2 and 3)		
5. Total liabilities indirectly attributable (subtract line 4 from line 1)		169477168
6. Average FMV of investment capital before subtraction of liabilities attributable (Form NYC-2.1, Schedule E, Part 4, Column F, line 4) (see instructions)		
7. Average FMV of adjusted total assets (Schedule C, Part 1, line 5) (see instructions)	318964736	
8. Investment capital factor (divide line 6 by line 7)		
9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8)		
10. Average FMV of business capital before subtraction of liabilities attributable (subtract line 6 from line 7)	318964736	
11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5)	169477168	
12. Liabilities directly and indirectly attributable to business capital (add lines 3 and 11; if this line 12 exceeds line 10, STOP and do not go further) (see instructions)	169477168	
13. Liabilities directly attributable to Insurance and Utility Capital		
14. Liabilities directly attributable to General Business Capital		
15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable		
16. Insurance and Utility Capital factor (divide line 15 by line 10)		
17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11)		
18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17)		
19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value from line 22, if this line 19 has a positive value without such addition) (see instructions)		
20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5)		
21. Liabilities attributable to General Business Capital (subtract line 2, line 9, line 13 and line 17 from line 1)	169477168	
22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any amount on Schedule C, Part 1, line 10 and add any negative value from line 19, if this line 22 has a positive value without such addition) (see instructions)	149487568	



SCHEDULE C - (Continued)

Part 3 - Computation of tax on capital base

1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage (from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5)	1a.	869121	
1b. At tax rate 0.15% (multiply line 1a by 0.15%)	1b.	1304	
2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (see instructions)	2a.		
2b. At tax rate 0.075%. Check the appropriate box: <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. (multiply line 2a by 0.075%)	2b.		
3a. Cooperative housing corporations (see instructions)	3a.		
3b. At tax rate 0.04% Enter Boro <input type="text"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (multiply line 3a by 0.04%)	3b.		
4. Sum of taxes on capital (Enter the sum of lines 1b, 2b and 3b here)	4.	1304	
5. Tax on capital base (Subtract \$10,000 from line 4; If zero or less, enter 0 here and on Schedule A, line 2)	5.		

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

	A	B		C
	Average fair market value as reported	Liabilities attributable to column A amount		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	B		C
	Average fair market value as reported	Liabilities attributable to column A amount		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

All taxpayers must complete Schedule E, Parts 1 and 2. The Designated Agent must complete the locations list and Line 1 in Part 1 and Part 2. Each Affiliate of the Designated Agent must complete Form NYC-2A/BC, Schedule E, Parts 1 and 2, with the totals for all affiliates entered on Line 1a of Parts 1 and 2, respectively.

Part 1 - List location for each place of business INSIDE New York City (see instructions; attach rider if necessary)					
Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
1. Totals paid by Designated Agent inside NYC					
1a. Totals paid by affiliates inside NYC (From Form NYC-2A/BC)					
1b. Total rent and wages paid by combined group inside NYC (sum of Part 1, lines 1 and 1a; enter here and enter rent paid on Sch. A, line 23)					

Part 2 - List location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)					
Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
1. Totals paid by Designated Agent outside NYC					
1a. Totals paid by affiliates outside NYC (From Form NYC-2A/BC)					
1b. Total rent and wages paid by Combined Group outside NYC (Sum of Part 2, lines 2 and 2a)					

COMPLETE ONLY SCHEDULE F, PART 1 OR SCHEDULE F, PART 2

Were your NYC receipts greater than \$50,000,000? YES NO

If YES, fill out Schedule F, Part 1.

If NO, and you allocate business income and business capital outside New York City, you may make a one-time election to allocate income and capital using the three factor allocation method by checking the box on this line and filling out Schedule F, Part 2 (see instructions). Otherwise fill out Schedule F, Part 1

SCHEDULE F, Part 1 - Computation of Single Receipts Factor Business Allocation Percentage (see instructions)

Taxpayers who do not allocate business income and business capital outside New York City must enter 100% on Schedule F, Part 1, line 2; Schedule C, Part 1, line 12; Schedule B, line 31 and Schedule A, line 27.

Taxpayers who allocate business income both inside and outside New York City must complete Schedule F, Part 1 and enter percentage from Schedule F, Part 1, line 2, on Schedule C, Part 1, line 12, Schedule B, line 31 and Schedule A, line 27.

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1. Receipts (from Form NYC-2.5A, line 54, Columns D and E)..... 1.	2397506	412386852
2. Combined Business Allocation Percentage (line 1, column A divided by line 1, column B). Round to the nearest ten-thousandth of a percentage point. (See instructions)2.		.5814 %



SCHEDULE F, Part 2 - Computation of Three Factor Business Allocation Percentage for Small Businesses Only (see instructions)

Taxpayers with NYC receipts of \$50,000,000 or less who allocate business income and business capital and have made the election by checking the box above Schedule F, Part 1, may use the three factor Business Allocation Percentage computation by completing Schedule F, Part 2. Enter the percentage from line 5 on Schedule B, line 31 and Schedule A, line 27.

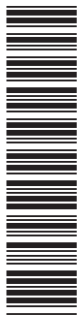
	A Designated Agent	B Total of all affiliates	C Intercorporate eliminations	D Combined group NYC total (A + B - C)	E Combined group Everywhere total (A + B - C)
1a. Real estate owned					
1a(A). New York City.....					
1a(B). Everywhere					
1b. Real estate rented - multiply by 8 (see instructions) (attach rider)					
1b(A). New York City.....					
1b(B). Everywhere					
1c. Inventories owned					
1c(A). New York City.....					
1c(B). Everywhere					
1d. Tangible personal property owned (see instructions)					
1d(A). New York City.....					
1d(B). Everywhere					
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)).....					
1f(B). Total Property Everywhere (add column E, lines 1a(B) through 1e(B)).....					
1g. Percentage in New York City (divide line 1f(A), column D by line 1f(B), column E).....					%
1h. Multiply line 1g by 3.5					
2a(A). New York City receipts (from Form NYC-2.5A, line 54a, column D)					
2a(B). Everywhere receipts (from From NYC-2.5A, line 54b, column E)					
2b. Percentage in New York City (divide line 2a(A), column D by line 2a(B), column E)					%
2c. Multiply line 2b by 93					
3. Wages, salaries and other compensation of employees, except general executive officers (see instructions)					
3a(A). New York City.....					
3a(B). Everywhere					
3b. Percentage in New York City (divide line 3a(A), column D by line 3a(B), column E).....					%
3c. Multiply line 3b by 3.5					
Sum of Weighted Factors					
4. Add lines 1h, 2c and 3c.....					
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 ten-thousandth of a percentage point. (See instructions). This is your business allocation percentage.....					%



SCHEDULE G - Additional Required Information

All information on the Affiliations Schedule (see instructions) must be entered for this return to be complete

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) business activities
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: ESCO 2018 COR TC ONE EIN: 004000101
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 ESCO 2018 COR TC ONE EIN: 004000101
6. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, for the combined group, or any variation of the combined group or any member corporation or are there any of the same currently under audit? YES NO
 If "YES", Internal Revenue Service State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
 New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
7. If "YES" to question 6:
 7a. For years prior to 1/1/15, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? YES NO
 7b. For years beginning on or after 1/1/15, has an amended return(s) been filed? 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", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder, Total indebtedness to shareholder and Total interest paid. YES NO
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 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. Does any member of the combined group carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period? YES NO
19. Is any a disregarded entity included in this return? YES NO
 If "YES", attach a schedule giving the legal name and EIN of each disregarded entity included



SCHEDULE H - Determination of Tax Rate

A. Enter the tax rate computed or used below (see instructions)	A.	8.3530 %
B. Enter the line number of the tax rate computed or used below (see instructions)	B.	4
Ca. Enter your combined unallocated business income from Schedule B, line 30 (see instructions)	Ca.	2788591
Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions)	Cb.	
D. Enter your combined allocated business income from Schedule B, line 32a or 32b if used	D.	16213
E. If you are a Qualified Manufacturing Corporation as defined in Administrative Code Section 11-654(1)(k)(4), mark an x in the box (see instr.)....	E.	<input type="checkbox"/>
F. If you are a Financial Corporation as defined in Administrative Code Section 11-654(1)(e)(1)(i), mark an X in the box (see instr.)	F.	<input 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 32a or 32b if used) 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 32a or 32b if used) 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 32a or 32b if used) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____} \%$
5. If combined unallocated business income (Schedule B, line 30) is less than \$2M and combined allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \text{_____} \%$
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 32a or 32b if used) 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.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____} \%$
	$6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \text{_____} \%$
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 32a or 32b if used) 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 32a or 32b if used) 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 32a or 32b if used) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____} \%$
11. If combined unallocated business income (Schedule B, line 30) is less than \$20M and combined allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \text{_____} \%$
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 32a or 32b if used) 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	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____} \%$
	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \text{_____} \%$
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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Attach federal Form 851. Complete this schedule and attach New York State Form CT-50 or CT-51, unless they are not required. (See instructions)

AFFILIATIONS SCHEDULE - See Instructions

Part I General Information

Corp. No.	Name and address of corporation		Employer Identification Number			
1.	Common parent corporation on federal return:	1.				
2.	Designated Agent on NYC-2A:	2.				
3.	Affiliated corporations:	3.				
4.		4.				
5.		5.				
6.		6.				
7.		7.				
8.		8.				
9.		9.				
10.		10.				

Part II Principal Business Activity, Voting Stock Information, Etc.

Corp. No.	Principal business activity (PBA)	NAICS	STOCKHOLDINGS AT BEGINNING OF YEAR			
			number of shares	percent of voting power	percent of value	Owned by corporation number
1.	Common parent corporation on federal return:		1.	%	%	
2.	Designated Agent on NYC-2A:		2.	%	%	
3.	Affiliated corporations:		3.	%	%	
4.			4.	%	%	
5.			5.	%	%	
6.			6.	%	%	
7.			7.	%	%	
8.			8.	%	%	
9.			9.	%	%	
10.			10.	%	%	



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Part III Entities Included in Combined Return (see below)

Are any entities included in the Combined Business Corporation Tax return that were not included in the return for the prior period? YES NO

Complete this schedule for each corporation included in the Combined Business Corporation Tax Return that (i) was not included in the Combined Business Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain how the filing of a return on a separate basis distorts the corporation's activities, business, income or capital in New York City, including the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) INCLUDED IN COMBINED BUSINESS CORPORATION TAX RETURN

If additional space is required, please use this format on a separate sheet and attach to this page.

Part IV Entities Not Included in Combined Return (see below)

Are any entities excluded from the Combined Business Corporation Tax return that were included in the return for the prior period? YES NO

Complete this schedule for each corporation excluded from the Combined Business Corporation Tax Return that (i) was included in the Combined Business Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain the reason(s) for the exclusion of each corporation from the combined return, including a description of the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) EXCLUDED FROM COMBINED BUSINESS CORPORATION TAX RETURN

If additional space is required, please use this format on a separate sheet and attach to this page.





**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

Name as shown on NYC-2 or NYC-2A: ESCO COR 2018 TC ONE

Employer Identification Number: 00 - 4000101

- A. **NYC-2A filers:** Enter the total number of members in the combined group in the current tax period (see instructions)..A.
- B. **NYC-2A filers:** Have there been any changes to the composition of the group of corporations included in this Combined Business Corporation return from the prior tax period. If "YES," please check "YES" and complete schedules Schedule D and/or E on page 2 providing the name, EIN and amount of PNOLC that any corporation which has left the group has taken with them or the name, EIN and amount of PNOLC that any corporation which has entered the group brought with them. (see instructions).....B. YES NO

SCHEDULE A - PNOLC subtraction pool detail and tax period allotment (see instructions)
Part 1 - (see instructions)

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

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	ESCO 2018 COR TC ONE	004000101	12/31/15	3	45891460	633302	10	63330	443311
B	ESCO AFFILIATE ONE	004000111		0	0		10		
C	ESCO AFFILIATE TWO	004000121	12/31/15	3	1566000	21611	10	2161	15128
D									
E									
F									
G									
H									
Totals from attached sheet(s).....					0	0		0	0
1.	Totals				47457460	654913		65491	458439

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 32a or line 32b; if zero or less, enter 0 on line 5).....	1.	16213	
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.	1354	
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.	1500	
4. Subtract line 3 from line 2 (if zero or less, enter 0).....	4.		
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.		

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.	65491	
2. Unused PNOLC subtraction carried forward from prior tax period (see instructions)	2.		
2a. Amount included on line 2 that is a carryforward from entities using the 50% election; if none, enter 0	2a.		
3. PNOLC subtraction available for use this tax period (add lines 1 and 2 and subtract line 2a)	3.	65491	
4. PNOLC subtraction used in the current tax period (see instructions).....	4.	65191	
5. Unused PNOLC subtraction to be carried forward to future tax periods (subtract line 4 from line 3)	5.	458439	
6. Remaining PNOLC subtraction pool (from Schedule A, Part 2, line 1, column H)	6.	523930	
7. Unexhausted PNOLC subtraction (add lines 5 and 6)	7.		

SCHEDULE D - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN PRIOR COMBINED RETURN

Are any entities included in the Combined Business Corporation Tax Return that were not included in the return for the prior period? YES NO

Complete this schedule for each corporation included in the Combined Business Corporation Tax Return that was not included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Amount of PNOLC that entity brought with them

If additional space is required, please use this format on a separate sheet and attach to this page.

SCHEDULE E - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN CURRENT COMBINED RETURN

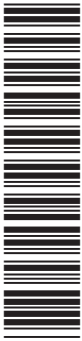
Are any entities excluded from the Combined Business Corporation Tax Return that were included in the return for the prior period? YES NO

Complete this schedule for each corporation excluded from the Combined Business Corporation Tax Return that was included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this of this tax period (mm-dd-yy)	E Ending date of this of this tax period (mm-dd-yy)	F Amount of PNOLC that entity took with them

If additional space is required, please use this format on a separate sheet and attach to this page.





NET OPERATING LOSS DEDUCTION (NOLD)

You MUST attach this form to Form NYC-2 or NYC-2A each tax year

For Calendar Year 2018 or Fiscal Year Beginning _____, 2018 and ending _____

Name as shown on NYC-2 or NYC-2A: ESCO 2018 COR TC ONE	Employer Identification Number 00 - 4000101
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- A. Were there any special federal Net Operating Loss elections? YES NO
- B. NYC-2A filers: Have there been any changes in the composition of the group of corporations included in this Combined Business Corporation Tax Return from the prior tax period? If "YES," please complete page 2. (See instructions) YES NO
- C. Are you making an election to waive the carryback period for NOLs generated in the current tax period? YES NO

SCHEDULE A - COMPUTATION OF CURRENT NYC NET OPERATING LOSS DEDUCTION (NOLD)

1. Multiply Form NYC-2 or NYC-2A, Schedule B, line 34 by your appropriate business income base tax rate for the current year from Schedule H, Determination of Tax Rate in Form NYC-2 or NYC-2A (see instr.) ... 1.	1354	
2. Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3) 2.	1500	
3. Subtract line 2 from line 1. If less than zero, enter "0" (see instructions) 3.		
4. Maximum amount of NOLs to be deducted in the current tax year (divide line 3 by the same business income base tax rate used for line 1) 4.		
5a. NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used 5a.		
5b. NOL incurred in the current year 5b.		
5c. Carryback of NOL from a subsequent year 5c. If you have an entry on line 5c, list the year(s) from which the NOLs are being carried back _____		
5d. Add lines 5a through 5c 5d.		
5e. NOLs expired before current year 5e.		
5f. Total NOLs available in this period (subtract line 5e from line 5d) 5f.		
6. NOLD to be used in the current tax year. (Enter the lesser of line 4 or line 5f. Enter here and on Form NYC-2 or NYC-2A, Schedule B, line 35) 6.		
7. Unused NOLD (subtract line 6 from line 5f, do not enter less than zero) 7.		

SCHEDULE B - THIS SCHEDULE INTENTIONALLY OMITTED

SCHEDULE C - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN PRIOR COMBINED RETURN

Are any entities included in the Combined Business Corporation Tax Return that were not included in the return for the prior period? YES NO

Complete this schedule for each corporation included in the Combined Business Corporation Tax Return that was not included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Reason(s) INCLUDED in combined business corporation tax return

If additional space is required, please use this format on a separate sheet and attach to this page.

SCHEDULE D - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN CURRENT COMBINED RETURN

Are any entities excluded from the Combined Business Corporation Tax Return that were included in the return for the prior period? YES NO

Complete this schedule for each corporation excluded from the Combined Business Corporation Tax Return that was included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Reason(s) EXCLUDED from combined business corporation tax return

If additional space is required, please use this format on a separate sheet and attach to this page.

SCHEDULE E - NYC NET OPERATING LOSS DEDUCTION SCHEDULE (NOLD)

APPLICABLE YEAR	COLUMN A - Tax Year	COLUMN B - Amount from NYC-2A or NYC-2, Sch. B, line 34	COLUMN C - NYC Net Operating Loss Generated	COLUMN D - NYC Net Operating Loss Utilized	COLUMN E - NYC Net Operating Loss Expired	COLUMN F - NYC Net Operating Loss Remaining
1.	19th preceding yr					
2.	18th preceding yr					
3.	17th preceding yr					
4.	16th preceding yr					
5.	15th preceding yr					
6.	14th preceding yr					
7.	13th preceding yr					
8.	12th preceding yr					
9.	11th preceding yr					
10.	10th preceding yr					
11.	9th preceding yr					
12.	8th preceding yr					
13.	7th preceding yr					
14.	6th preceding yr					
15.	5th preceding yr					
16.	4th preceding yr					
17.	3rd preceding yr					
18.	2nd preceding yr					
19.	1st preceding yr					
20.	Current year					





For CALENDAR YEAR 2018 or FISCAL YEAR beginning _____ 2018 and ending _____

Name of Designated Agent ESCO 2018 COR TC ONE		EIN of Designated Agent 00 - 400101	
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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	1916826		1916826	
1b. EW	372685255	14005158		358680097
2. Sales of electricity				
2a. NYC				
2b. EW				
3. Net gains from sales of real property				
3a. NYC				
3b. EW				

Section 11-654.2(3)

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

Section 11-654.2(4)

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

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

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

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

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

9. Interest from loans secured by real property				
9a. NYC				
9b. EW				
10. Net gains from sales of loans secured by real property				
10a. NYC				
10b. EW				
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)				
11a. NYC				
11b. EW				
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)				
12a. NYC				
12b. 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(5)(a)(2)(ii) (QFI)

13. Interest from federal debt

13a. NYC				
13b. EW				

14. This line intentionally omitted

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

15a. NYC				
15b. EW				

16. Net gains from federal debt and 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) (QFI)

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) (QFI)

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)
11-654.2(5)(a)(2)(vii) (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 Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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Section 11-654.2(5)(c)

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		480680		480680
52b. EW		53706755		53706755

Section 11-654.2(11)

53. Discretionary adjustments

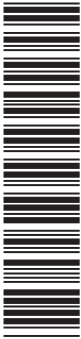
53a. NYC				
53b. EW				

Total receipts

54. Add all NYC amounts in each column on lines 1a through 53a and enter it in the appropriate column on line 54a. Then add all Everywhere amounts in each column on lines 1b through 53b and enter it in the appropriate column on line 54b. Also, enter amount from row a, column D on NYC-2A, Schedule F, Part 1, line 1, column A or Schedule F, Part 2, line 2a(A) column D and amount from Column E on NYC-2A, Schedule F, Part 1, line 1 column B or Schedule F, Part 2, line 2a(B) column E.

54a. Total NYC	1916826	480680		2397506
54b. Total EW	372685255	53706755	14005158	412386852





For CALENDAR YEAR 2018 or FISCAL YEAR beginning _____ 2018 and ending _____

Name of Designated Agent ESCO 2018 COR TC ONE	EIN of Designated Agent 0 0 - 4 0 0 0 1 0 1
Name of Combined Member ESCO AFFILIATE TWO	EIN of Combined Member 0 0 - 4 0 0 0 1 2 1

SCHEDULE A - Group Member's Information
General Information

1. Are you a real estate investment trust (REIT) or regulated investment company (RIC)?..... <input type="checkbox"/> YES <input type="checkbox"/> NO	
2. Are you a combinable captive insurance company? <input type="checkbox"/> YES <input type="checkbox"/> NO	
3. Are you a nontaxpayer member of the combined group? <input type="checkbox"/> YES <input type="checkbox"/> NO	
4. Federal separate taxable income (see instructions) 4.	3166377
5. Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3)..... 5.	21611
6. Enter your unabsorbed net operating loss at the end of the base year (from Form NYC- 2.3)..... 6.	1566000
7. Enter your PNOLC subtraction annual allotment (from Form NYC-2.3) 7.	2161
8. Are you a taxable domestic international sales corporation (DISC)?..... <input type="checkbox"/> YES <input type="checkbox"/> NO	

Minimum tax (taxable group members only)	
1. NYC Receipts (see instructions)..... 1.	480680
2. Minimum Tax (only for the corporations filing this form; see instructions) 2.	175

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

2. Dividends and interest effectively connected with the conduct of a trade or business in the United States by alien corporations..... 2.	
3. Any other income which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations 3.	
4. Dividends by non-alien corporations 4.	
5. Interest on federal, state, municipal and other obligations by non-alien corporations 5.	
6. Income taxes paid to the US or its possessions deducted on federal return..... 6.	
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider) 7.	25803
8. NYC Corporate Taxes deducted on federal return (see instructions) 8.	
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit 9.	
10. Adjustments relating to real estate tax escalation credit 10.	
11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)..... 11.	(91466)
12. Payment for use of intangibles 12.	
13. Intentionally Omitted 13.	
14. Other additions (see instructions; attach rider)..... 14.	
16. Gain from sale of certain property acquired prior to 1/1/66 (see instructions) 16.	
17. NYC and NYS tax refunds included on Form NYC-2A, Schedule B, line 17 (see instructions)..... 17.	
18. Wages and salaries subject to federal jobs credit (see instructions)..... 18.	
19. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions) 19.	
20. Other subtractions (see instructions) (attach rider) 20.	

SCHEDULE C - Group Member's Capital Base Line Items

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

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

	A Beginning of Year	B End of Year	C Average Value
1. Total assets from federal return	59527945	61760481	1. 60644213
2. Real property and marketable securities included in line 1			2.
3. Subtract line 2 from line 1			3. 60644213
4. Real property and marketable securities at fair market value....			4.
5. Adjusted total assets (add lines 3 and 4)			5. 60644213
6. Total liabilities (see instructions)	3132441	3966283	6. 3549362

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

ALL TAXPAYERS MUST COMPLETE SCHEDULE E, PARTS 1 AND 2

Part 1 - List location for each place of business INSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					

Part 2 - List location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					



COMPLETE ONLY SCHEDULE F, PART 1 OR SCHEDULE F, PART 2

SCHEDULE F, Part 1 - Group Member's Single Receipts Factor Business Allocation Line Item

Please complete Form NYC-2.5A/BC and enter the values from line 54, Columns A and B on Schedule F, Part 1, Columns A and B below.

	COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1. Receipts (from Form NYC-2.5A/BC, line 54)	1.	480680	1.	53706755

SCHEDULE F, Part 2 - Group Member's three Factor Business Allocation Line Items for Small Businesses Only (see instructions)

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

COMPOSITION OF PREPAYMENTS SCHEDULE (If separate payments were made)

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





NYC -2.5A/BC COMPUTATION OF RECEIPTS FACTOR

Department of Finance

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

For CALENDAR YEAR 2018 or FISCAL YEAR beginning _____ 2018 and ending _____

Name of Designated Agent ESCO 2018 COR TC ONE	EIN of Designated Agent 00 - 40000101
Name of Combined Member ESCO AFFILIATE TWO	EIN of Combined Member 00 - 40000121

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

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
Section 11-654.2(5)(b)			
31. Brokerage commissions	31.		
32. Margin interest earned on behalf of brokerage accounts	32.		
33. Fees for advisory services for underwriting or management of underwriting	33.		
34. Receipts from primary spread of selling concessions	34.		
35. Receipts from account maintenance fees.....	35.		
36. Fees for management or advisory services.....	36.		
37. Interest from an affiliated corporation	37.		
Section 11-654.2(5)(c)			
38. Interest, fees, and penalties from credit cards	38.		
39. Service charges and fees from credit cards	39.		
40. Receipts from merchant discounts	40.		
41. Receipts from credit card authorizations and settlement processing	41.		
42. Other credit card processing receipts	42.		
Section 11-654.2(5)(d)			
43. Receipts from certain services to investment companies.....	43.		
Section 11-654.2(6)			
44. Receipts from railroad and trucking business.....	44.		
Section 11-654.2(12)			
45. Receipts from the operation of vessels	45.		
Section 11-654.2(7)			
46. Receipts from air freight forwarding.....	46.		
47. Receipts from other aviation services.....	47.		
Section 11-654.2(8)			
48. Advertising in newspapers or periodicals	48.		
49. Advertising on television or radio.....	49.		
50. Advertising via other means	50.		
Section 11-654.2(9)			
51. Transportation or transmission of gas through pipes	51.		
Section 11-654.2(10)			
52. Receipts from other services/activities not specified	52.	53706755	480680
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.	53706755	480680

Include each of the lines 1 through 53, columns A and B in its corresponding line and applicable row of Form NYC-2.5A.



Business Corporation Tax Test Case Two

Begins on the next page

Taxpayer name	MASE 2018 COR TC TWO
EIN	004000102
Primary Form	NYC2S
Associated Form(s)	NYC2.1 NYC2.2 NYC2.5A NYC399Z NYC2A/BC(2) NYC2.5A/BC(2)
Attachments	None
Purpose of test	A combined filer with gross NYC receipts less than \$50,000,000 Election to allocate using the three factor method.
Other instructions	None



For CALENDAR YEAR 2018 or FISCAL YEAR beginning 2018 and ending

Name of designated agent: MASE 2018 COR TC TWO; Employer Identification Number: 00-4000102; Address: 1 Centre St, New York, NY 10007; Business Code Number: 522120; Date organized: 1/1/1946

CHECK ALL THAT APPLY

Special short period return, Amended return, Form NYC-2.1, Form NYC-2.2, Form NYC-2.5A

SCHEDULE A - Computation of Balance Due or Overpayment

Table with 3 columns: A. Payment, Description, Payment Amount. Rows include Tax on combined business income base (173,749), Total combined tax (636,080), Net combined tax after credits (636,080), and TOTAL REMITTANCE DUE (963,920).

SCHEDULE A - Computation of Balance Due or Overpayment - Continued

23.	NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1	23.	15,543	
24.	Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None			
25.	Gross receipts or sales (see instructions).....	25.	3,607,833	
26.	Total assets (Schedule C, line 1, column D)	26.	776,621,759	
27.	Combined business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5 (if not allocating, enter 100%) ..	27.	75.1523	%
28a.	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
28b.	If YES, enter the beginning and ending dates of the first year of election: Beginning _____ Ending _____			
29.	Total number of combined group members (do not include the designated agent)	29.		
30.	Total number of taxable combined group members (do not include the designated agent)	30.		
Designated agent's information				
31.	Federal separate taxable income (see instructions)	31.	35,157,011	
32.	Value of your assets (see instructions) 32a. Beginning <u>758178402</u> 32b. Ending <u>759065115</u>	32c.	776,621,759	
33.	Value of your liabilities (see instructions) 33a. Beginning <u>197260747</u> 33b. Ending <u>209335395</u>	33c.	203,298,071	
34.	Prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) (see instructions).....	34.		
35.	Unabsorbed net operating loss (UNOL) at the end of the base year (from Form NYC-2.3) (see instructions)	35.		
36.	PNOLC subtraction annual allotment (from Form NYC-2.3) (see instructions).....	36.		

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 15	DATE	AMOUNT
A. Mandatory First Installment		
B. Payment with Declaration, Form NYC-400		
C. Payment with Notice of Estimated Tax Due		
D. Payment with Notice of Estimated Tax Due		
E. Payment with extension, Form NYC-EXT		
F. Overpayment from preceding year credited to this year.....		1,600,000
G. Total prepayments from group members (attach rider)		
H. TOTAL of A through G (enter on Schedule A, line 15).....		1,600,000

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	Date	Firm's email address
	Preparer's signature	Preparer's printed name	Check if self-employed <input checked="" type="checkbox"/> Date	Preparer's Social Security Number or PTIN [] - [] - []
PREPARER'S USE ONLY	▲ Firm's name (or yours, if self-employed)			Firm's Employer Identification Number [] - []
	▲ 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 2018 return is on or before April 15, 2019. For fiscal years beginning in 2018, file on or before the 15th day of the 4th month following the close of the fiscal year.

<p>ALL RETURNS EXCEPT REFUND RETURNS</p> <p>NYC DEPARTMENT OF FINANCE BUSINESS CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564</p>	<p>REMITTANCES</p> <p>PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES</p> <p>OR</p> <p>Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933</p>	<p>RETURNS CLAIMING REFUNDS</p> <p>NYC DEPARTMENT OF FINANCE BUSINESS CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563</p>
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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)				35,157,011
1b. Addback federal consolidated net operating loss deduction (NOLD)				
1c. Addback federal consolidated dividends received deduction (DRD)				
1d. Addback federal dividends paid deduction (DPD) of captive REITs and captive RICs disallowed by NYC				
1e. Federal CTI before federal NOLD, federal DRD, and disallowed federal DPD (add lines 1a through 1d)				35,157,011
1f. Elimination of intercorporate dividends (see instructions)				
1g. Federal CTI before New York City additions and subtractions (subtract line 1f from line 1e)				35,157,011
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)	733,014			733,014
8. NYC Corporate Taxes deducted on federal return (see instr.)	848,727			848,727
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)	924,143			924,143
12. Payment for use of intangibles				
13. Intentionally Omitted				
14. Other additions (see instructions; attach rider)				
15. Total lines 1g through 14				37,662,895
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)				
18. Wages and salaries subject to federal jobs credit (see instructions)				
19. Depreciation and/or adjustment calculated under pre-ACRS or or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)	1,186,255			1,186,255
20. Other subtractions (see instructions) (attach rider)				
21. Total subtractions (add lines 16 through 20)				1,186,255
22. Net modifications to federal taxable income (subtract line 21 from line 15)				36,476,640
23. Subtraction modification for qualified banks and other qualified lenders (from Form NYC-2.2, Schedule A, line 1; see instructions) ..				33,790,501
24. Combined entire net income (ENI) (subtract line 23 from line 22)				2,686,139
25. Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1)				73,760
26. Entire net income less investment and other exempt income				2,612,379
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)				2,612,379
29. Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, line 6; if zero or less, enter 0; see instr.) ..				
30. Combined business income after addback (add lines 28 and 29)				2,612,379
31. Combined business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5 (if not allocating, enter 100%) ..				75.1523%
32a. Allocated combined business income after addback (multiply line 30 by line 31)				1,963,263
32b. If the amount on line 32a is not correct, enter correct amount here and explain in rider (see instructions) ..				
33. Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule C, line 4)				
34. Allocated business income less prior net operating loss conversion subtraction (see instructions)				1,963,263
35. Net operating loss deduction (from Form NYC-2.4, line 6)				
36. Combined business income base (subtract line 35 from line 34)				1,963,263
37. Tax rate (see instructions)				8.850%
38. Tax on combined business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1)				173,749



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	HOLD 2018 COR TC TWO	004000102	100.00 %
B	HOLD AFFILIATE ONE	004000112	100.00 %
C	HOLD AFFILIATE TWO	004000122	100.00 %
D			%
E			%
F			%
G			%
H			%
I			%
J			%
K			%
L			%
M			%
N			%
O			%
P			%

ITEM	D IF PART OF A FEDERAL CONSOLIDATED GROUP, MARK AN X IN THE BOX	E FEDERAL FORM FILED	F EIN OF PARENT OF FEDERAL CONSOLIDATED RETURN	G FEDERAL SEPARATE TAXABLE INCOME
A	x	Fed1120	004000102	35,157,01
B	x	Fed1120	004000102	141,862
C	x	Fed1120	004000102	0
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.	35,157,011
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.	35,157,011
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.	35,157,011
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

Part 1 - Computation of Total Combined Business Capital

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 Intercorporate eliminations	D Combined group total
1. Total assets from federal return	776,621,759	3,331,589	3,331,589	776,621,759
2. Real property and marketable securities included in line 1.2.				
3. Subtract line 2 from line 1				776,621,759
4. Real property and marketable securities at fair market value.4.				
5. Adjusted total assets (add lines 3 and 4)				776,621,759
6. Total liabilities (see instructions)	203,298,071	3,996,470	3,996,470	203,298,071
7. Total Capital (subtract line 6, column D from line 5, column D)				573,323,688
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0)				2,095,250
9. Business capital (subtract line 8 from line 7).....				571,228,438
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0).....				
11. Total combined business capital (add lines 9 and 10) (see instructions)				571,228,438
12. Combined business allocation percentage (from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5; if not allocating, enter 100%) 12.				75.1523 %

Part 2 - Computation of Liabilities Attributable to Investment Capital and Within Business Capital

	COLUMN A	COLUMN B
1. Total liabilities (Schedule C, Part 1, line 6) (see instructions)		203,298,071
2. Liabilities directly attributable to investment capital (see instructions)		
3. Liabilities directly attributable to business capital		
4. Total Liabilities directly attributable (add lines 2 and 3)		
5. Total liabilities indirectly attributable (subtract line 4 from line 1)		203,298,071
6. Average FMV of investment capital before subtraction of liabilities attributable (Form NYC-2.1, Schedule E, Part 4, Column F, line 4) (see instructions)	2,095,250	
7. Average FMV of adjusted total assets (Schedule C, Part 1, line 5) (see instructions).....	776,621,759	
8. Investment capital factor (divide line 6 by line 7)2698
9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8)	548,498	
10. Average FMV of business capital before subtraction of liabilities attributable (subtract line 6 from line 7).....	774,526,509	
11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5)	202,749,573	
12. Liabilities directly and indirectly attributable to business capital (add lines 3 and 11; if this line 12 exceeds line 10, STOP and do not go further) (see instructions).....	202,749,573	
13. Liabilities directly attributable to Insurance and Utility Capital		
14. Liabilities directly attributable to General Business Capital		
15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable		
16. Insurance and Utility Capital factor (divide line 15 by line 10)		
17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11)		
18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17)		
19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value from line 22, if this line 19 has a positive value without such addition) (see instructions).....		
20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5)		
21. Liabilities attributable to General Business Capital (subtract line 2, line 9, line 13 and line 17 from line 1)	202,749,573	
22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any amount on Schedule C, Part 1, line 10 and add any negative value from line 19, if this line 22 has a positive value without such addition) (see instructions)	571,776,936	



SCHEDULE C - (Continued)

Part 3 - Computation of tax on capital base

1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage (from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5)	1a.	429,703,518	
1b. At tax rate 0.15% (multiply line 1a by 0.15%)	1b.	644,555	
2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (see instructions)	2a.		
2b. At tax rate 0.075%. Check the appropriate box: <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. (multiply line 2a by 0.075%)	2b.		
3a. Cooperative housing corporations (see instructions)	3a.		
3b. At tax rate 0.04% Enter Boro <input type="text"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (multiply line 3a by 0.04%)	3b.		
4. Sum of taxes on capital (Enter the sum of lines 1b, 2b and 3b here)	4.	644,555	
5. Tax on capital base (Subtract \$10,000 from line 4; If zero or less, enter 0 here and on Schedule A, line 2)	5.	634,555	

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

	A	B		C
	Average fair market value as reported	Liabilities attributable to column A amount		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)	2,095,250		2.	2,095,250
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.	2,095,250

Addback of capital previously reported as investment capital

	A	B		C
	Average fair market value as reported	Liabilities attributable to column A amount		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

All taxpayers must complete Schedule E, Parts 1 and 2. The Designated Agent must complete the locations list and Line 1 in Part 1 and Part 2. Each Affiliate of the Designated Agent must complete Form NYC-2A/BC, Schedule E, Parts 1 and 2, with the totals for all affiliates entered on Line 1a of Parts 1 and 2, respectively.

Part 1 - List location for each place of business INSIDE New York City (see instructions; attach rider if necessary)					
Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 123 1st street	0.00	Banking	191	11,678,568	
CITY Maspeth					
NUMBER AND STREET 456 Back Street	115,543	Banking			
CITY Albany					
NUMBER AND STREET 789 Harding St	0.00	Lending			
CITY Fresh Meadows					
1. Totals paid by Designated Agent inside NYC	115,543		191	11,678,568	
1a. Totals paid by affiliates inside NYC (From Form NYC-2A/BC)					
1b. Total rent and wages paid by combined group inside NYC (sum of Part 1, lines 1 and 1a; enter here and enter rent paid on Sch. A, line 23)					

Part 2 - List location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)					
Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 147 Jericho	0.00	Banking	8	224,234	
CITY New Hyde Park					
NUMBER AND STREET					
CITY					
NUMBER AND STREET					
CITY					
1. Totals paid by Designated Agent outside NYC			8	224,234	
1a. Totals paid by affiliates outside NYC (From Form NYC-2A/BC)					
1b. Total rent and wages paid by Combined Group outside NYC (Sum of Part 2, lines 2 and 2a)					

COMPLETE ONLY SCHEDULE F, PART 1 OR SCHEDULE F, PART 2

Were your NYC receipts greater than \$50,000,000? YES NO

If YES, fill out Schedule F, Part 1.

If NO, and you allocate business income and business capital outside New York City, you may make a one-time election to allocate income and capital using the three factor allocation method by checking the box on this line and filling out Schedule F, Part 2 (see instructions). Otherwise fill out Schedule F, Part 1

SCHEDULE F, Part 1 - Computation of Single Receipts Factor Business Allocation Percentage (see instructions)

Taxpayers who do not allocate business income and business capital outside New York City must enter 100% on Schedule F, Part 1, line 2; Schedule C, Part 1, line 12; Schedule B, line 31 and Schedule A, line 27.

Taxpayers who allocate business income both inside and outside New York City must complete Schedule F, Part 1 and enter percentage from Schedule F, Part 1, line 2, on Schedule C, Part 1, line 12, Schedule B, line 31 and Schedule A, line 27.

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1. Receipts (from Form NYC-2.5A, line 54, Columns D and E)	1.	
2. Combined Business Allocation Percentage (line 1, column A divided by line 1, column B). Round to the nearest ten-thousandth of a percentage point. (See instructions)	2.	%



SCHEDULE F, Part 2 - Computation of Three Factor Business Allocation Percentage for Small Businesses Only (see instructions)

Taxpayers with NYC receipts of \$50,000,000 or less who allocate business income and business capital and have made the election by checking the box above Schedule F, Part 1, may use the three factor Business Allocation Percentage computation by completing Schedule F, Part 2. Enter the percentage from line 5 on Schedule B, line 31 and Schedule A, line 27.

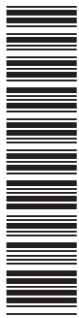
	A Designated Agent	B Total of all affiliates	C Intercorporate eliminations	D Combined group NYC total (A + B - C)	E Combined group Everywhere total (A + B - C)
1a. Real estate owned					
1a(A). New York City.....	1,000,000			1,000,000	
1a(B). Everywhere	3,518,983				
1b. Real estate rented - multiply by 8 (see instructions) (attach rider)					
1b(A). New York City.....	924,344			924,344	
1b(B). Everywhere	1,090,152				
1c. Inventories owned					
1c(A). New York City.....					
1c(B). Everywhere					
1d. Tangible personal property owned (see instructions)					
1d(A). New York City.....	2,000,000			2,000,000	
1d(B). Everywhere	9,899,498				
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)).....				3,924,344	
1f(B). Total Property Everywhere (add column E, lines 1a(B) through 1e(B)).....					14,508,633
1g. Percentage in New York City (divide line 1f(A), column D by line 1f(B), column E).....					27.0483 %
1h. Multiply line 1g by 3.5					94.6691
2a. New York City receipts (from Form NYC-2.5A, line 54a, column D)					
2a(A). New York City receipts (from Form NYC-2.5A, line 54a, column D)				3,507,833	
2a(B). Everywhere receipts (from From NYC-2.5A, line 54b, column E)					4,557,833
2b. Percentage in New York City (divide line 2a(A), column D by line 2a(B), column E)					76.9627 %
2c. Multiply line 2b by 93					7,157.5311
3. Wages, salaries and other compensation of employees, except general executive officers (see instructions)					
3a(A). New York City.....					
3a(B). Everywhere					
3b. Percentage in New York City (divide line 3a(A), column D by line 3a(B), column E).....					%
3c. Multiply line 3b by 3.5					
Sum of Weighted Factors					
4. Add lines 1h, 2c and 3c.....					7,252.2002
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 ten-thousandth of a percentage point. (See instructions). This is your business allocation percentage.....					75.1523 %



SCHEDULE G - Additional Required Information

All information on the Affiliations Schedule (see instructions) must be entered for this return to be complete

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) Banking and Lending
2. Enter your Secondary Business Code (see instructions) 522120
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:
7a. For years prior to 1/1/15, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed?..... YES NO
7b. For years beginning on or after 1/1/15, has an amended return(s) been filed? 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", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder, Total indebtedness to shareholder and Total interest paid. YES NO
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 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. Does any member of the combined group carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period? YES NO
19. Is any a disregarded entity included in this return?
If "YES", attach a schedule giving the legal name and EIN of each disregarded entity included YES NO



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 (see instructions)	B.	3
Ca. Enter your combined unallocated business income from Schedule B, line 30 (see instructions)	Ca.	2,612,379
Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions)	Cb.	
D. Enter your combined allocated business income from Schedule B, line 32a or 32b if used	D.	1,963,263
E. If you are a Qualified Manufacturing Corporation as defined in Administrative Code Section 11-654(1)(k)(4), mark an x in the box (see instr.)....	E.	<input type="checkbox"/>
F. If you are a Financial Corporation as defined in Administrative Code Section 11-654(1)(e)(1)(i), mark an X in the box (see instr.)	F.	<input 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 32a or 32b if used) 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 32a or 32b if used) 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 32a or 32b if used) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____}\%$
5. If combined unallocated business income (Schedule B, line 30) is less than \$2M and combined allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \text{_____}\%$
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 32a or 32b if used) 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.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____}\%$
	$6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \text{_____}\%$
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 32a or 32b if used) 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 32a or 32b if used) 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 32a or 32b if used) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$
11. If combined unallocated business income (Schedule B, line 30) is less than \$20M and combined allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \text{_____}\%$
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 32a or 32b if used) 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	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$
	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \text{_____}\%$
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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Attach federal Form 851. Complete this schedule and attach New York State Form CT-50 or CT-51, unless they are not required. (See instructions)

AFFILIATIONS SCHEDULE - See Instructions

Part I General Information

Corp. No.	Name and address of corporation		Employer Identification Number			
1.	Common parent corporation on federal return:	1.				
2.	Designated Agent on NYC-2A:	2.				
3.	Affiliated corporations:	3.				
4.		4.				
5.		5.				
6.		6.				
7.		7.				
8.		8.				
9.		9.				
10.		10.				

Part II Principal Business Activity, Voting Stock Information, Etc.

Corp. No.	Principal business activity (PBA)	NAICS	STOCKHOLDINGS AT BEGINNING OF YEAR			
			number of shares	percent of voting power	percent of value	Owned by corporation number
1.	Common parent corporation on federal return:		1.	%	%	
2.	Designated Agent on NYC-2A:		2.	%	%	
3.	Affiliated corporations:		3.	%	%	
4.			4.	%	%	
5.			5.	%	%	
6.			6.	%	%	
7.			7.	%	%	
8.			8.	%	%	
9.			9.	%	%	
10.			10.	%	%	



320111891

Part III Entities Included in Combined Return (see below)

Are any entities included in the Combined Business Corporation Tax return that were not included in the return for the prior period? YES NO

Complete this schedule for each corporation included in the Combined Business Corporation Tax Return that (i) was not included in the Combined Business Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain how the filing of a return on a separate basis distorts the corporation's activities, business, income or capital in New York City, including the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) INCLUDED IN COMBINED BUSINESS CORPORATION TAX RETURN

If additional space is required, please use this format on a separate sheet and attach to this page.

Part IV Entities Not Included in Combined Return (see below)

Are any entities excluded from the Combined Business Corporation Tax return that were included in the return for the prior period? YES NO

Complete this schedule for each corporation excluded from the Combined Business Corporation Tax Return that (i) was included in the Combined Business Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain the reason(s) for the exclusion of each corporation from the combined return, including a description of the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) EXCLUDED FROM COMBINED BUSINESS CORPORATION TAX RETURN

If additional space is required, please use this format on a separate sheet and attach to this page.





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 as shown on NYC-2 or NYC-2A

MASE 2018 COR TC TWO

Employer Identification Number

00-4000102

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. [X]

SCHEDULE B - Other exempt income (see instructions)

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

Table with 5 rows for CFC income, unitary dividends, safe harbor reduction, and exempt income after reduction.

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

Table with 11 rows for unitary insurance/dividends, interest deductions, and excess interest deductions.

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

Table with 4 rows for interest deductions directly and indirectly attributable to CFC income.

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

Table with 4 rows for interest deductions directly and indirectly attributable to unitary corporation dividends.

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

Table with 5 rows for total gross other exempt income, interest deductions, other exempt income, and excess interest deductions.

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

Table with 5 rows for total other exempt income, excess interest deductions, other exempt income, and excess interest deductions.

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.	2,686,139	
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.			
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.		
29. Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0).....	29.	2,686,139	

SCHEDULE C - Investment income (see instructions)

Part 1 - Limitation on gross investment income (see instructions)

1. ENI (from Form NYC-2 or NYC-2A, Schedule B, line 24)	1.	2,686,139	
2. 8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero).....	2.	214,891	
3. Gross investment income from investments generating income not taxable by New York City under the U.S. Constitution...	3.	122,934	
4. Limitation on gross investment income (enter the greater of line 2 or line 3).....	4.	214,891	
5. Remaining limitation (subtract line 3 from line 4; if zero or less, enter 0).....	5.	91,957	
6. Dividend income from investment capital from stocks actually held more than one year ..6.			
7. Net capital gains in excess of losses from investment capital from stocks actually held more than one year	7.		
8. Add lines 6 and 7.....	8.		
9. Gross investment income from stocks actually held more than one year after limitation (enter the lesser of line 5 or line 8)	9.		
10. Remaining balance of limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)	10.	91,957	
11. Dividend income from investment capital from stocks presumed held more than one year 11.			
12. Gross investment income from stocks presumed held more than one year after limitation (enter the lesser of line 10 or line 11)	12.		
13. Total gross investment income (add lines 3, 9 and 12)	13.	122,934	

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.		49,174	
15. Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	15.	73,760	

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.			
19. Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0)..... 19.		122,934	
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.		73,760	
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.			

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.		73,760	
--	--	--------	--



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.	73,760	
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.		

SCHEDULE E - Investment capital (see instructions)

Part 1 - Investment capital that generates income claimed not taxable by New York City 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; enter only directly owned assets in items A through F)

Item	A Description of asset	B Number of shares acquired, if applicable	C Date acquired	D Number of shares sold, if applicable	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A								
B								
C								
D								
E								
F								
Total from additional sheet(s)								
1. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 1						1.		

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; enter only directly owned investments in items A through F)

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	Restricted stock	0		0		2,095,250		2,095,250
B								
C								
D								
E								
F								
Total from additional sheet(s)								
2. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 2						2.	2,095,250	2,095,250

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 F through H on the corresponding lines below; enter only directly owned investments in items A through F)

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 3						3.		

Part 4 - Total Investment capital

4. Total of all investment capital (add lines 1, 2 and 3 in columns F, G and H)						4.	2,095,250	2,095,250
--	--	--	--	--	--	-----------	-----------	-----------



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; enter only directly owned investments in items A through F)

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 Schedule C, Part 1 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.		





SUBTRACTION MODIFICATION FOR QUALIFIED BANKS AND OTHER QUALIFIED LENDERS

You MUST attach this form to Form NYC-2 or NYC-2A if you have an entry on Form NYC-2 or NYC-2A, Schedule B, line 23

Name as shown on NYC-2 or NYC-2A. MASE 2018 COR TC TWO	Employer Identification Number 00 - 400102
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SCHEDULE A - Modification used in the current tax year (see instructions)

1. Subtraction modification for qualified banks and other qualified lenders. Enter amount from line 3; If line 3 does not apply, enter amount from line 14 or line 16. (Only one of these three modifications may be utilized.) Add line 21..... 1. 33,790,501

Note: All filers must complete Schedule B, even if it is not applicable to you. If this is the case, skip to line 3 and enter 0, then continue with the rest of the form.

SCHEDULE B - Computation of modification for a captive real estate investment trust (REIT) (11-652 (8) (r)) (see instr.)

Identify the captive REIT which you maintained as of April 1, 2014, and which you also maintained for federal income tax purposes on the last day of this tax year 1. -

2. Amount of dividends paid deductions allowed to the captive REIT maintained as identified above 2.

3. Subtraction modification for a captive REIT (multiply line 2 by 160% (1.6); enter here and include on line 1 above. If not applicable, enter 0) 3.

SCHEDULE C - Computation of modification for qualified residential loan portfolios (11-652 (8) (s)) (see instructions)

4. Qualified residential loan portfolio assets (Form NYC-2A filers include assets for all qualifying members; see instr.)..... 4.

5. Total assets (Form NYC-2A filers include assets for all qualifying members; see instructions) 5.

6. Divide line 4 by line 5 (see instructions)..... 6.

Form NYC-2A filers: Complete lines 7 through 10, as applicable

7. Enter average total assets of members that are thrifts and qualified community banks (see instructions)..... 7.

8. Enter average total assets of all corporations included in the combined group (see instructions)..... 8.

9. Divide line 7 by line 8 (see instructions)..... 9.

10. Entire net income (ENI) subject to this modification (Subtract Schedule E, line 21 from the amount on Form NYC-2A, Schedule B, line 22, then multiply by line 9; see instructions.) 10.

11. **Form NYC-2 filers:** ENI subject to this modification (Subtract Schedule E, line 21 from the amount on Form NYC-2, Schedule B, line 22; see instructions) 11.

12. Multiply line 10 or line 11, as applicable by 32% (.32) (see instructions)..... 12.

13. Amounts deducted per IRC sections 166 and 585 in the computation of FTI, less any amounts included in FTI as a result of the recovery of loans (see instructions) 13.

14. Subtraction modification for qualified residential loan portfolios (subtract line 13 from line 12; enter here and include on line 1 above, if applicable. If zero or less, enter 0)..... 14.

SCHEDULE D - Computation of modification for community banks and small thrifts (11-652 (8) (q)) (see instructions)

15. Total net interest income from qualifying loans (from Schedule F, line 11; see instructions) 15. 67,581,002

Form NYC-2A filers - enter the total number of all Schedules F attached to this form

16. Subtraction modification for community banks and small thrifts (multiply line 15 by 50% (.5) enter here and include on line 1 above, if applicable)..... 16. 33,790,501

SCHEDULE E - Computation of modification for qualified affordable housing and low income community loans (11-652 (8) (t)) (see instr.)

17. Total net interest income from qualifying loans (from Schedule F, line 11; see instructions) 17.

Form NYC-2A filers: enter the total number of all Schedules F attached to this form

If average total assets do not exceed \$100 billion, skip lines 18 through 20 and enter amount from line 17 on line 21. (see instr.)
If average total assets exceed \$100 billion but are less than \$150 billion, you must complete lines 18 through line 21. (see instr.)
If average total assets are \$150 billion or greater, you are not eligible for this modification. Proceed directly to line 21 and enter 0. (see instr.)

18. Enter \$150 billion minus average total assets during taxable year 18.

19. Enter \$50 billion..... 19.

20. Subtraction modification factor (divide line 18 by line 19)..... 20.

21. Subtraction modification for qualified affordable housing and low income community loans (multiply line 17 by line 20; enter here and include on line 1 above, if applicable) 21.

SCHEDULE F - Computation of total net interest income from qualifying loans

Complete this schedule to compute net interest income from qualifying loans.

All filers: If both subtractions are being claimed, complete a separate Schedule F for each subtraction.

Form NYC-2A filers: Compute on a separate basis for each qualifying entity in the combined group (see instructions)

EIN of qualifying entity.....

0	0
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4	0	0	0	1	0	2
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This schedule is used for: (check appropriate box)

- Computation of modification for community banks and small thrifts (11-652.8(q)) (complete Schedule D)
- Computation of modification for qualified affordable housing and low income community loans (11-652.8(t)) (complete Schedule E)

1. Gross interest income from loans for the entity identified	1.	73,352,684	
2. Gross interest expense for the entity identified	2.	6,320,012	
3. Average total value of loans owned during the tax year by the entity identified. 3.		707,580,085	
4. Average total assets during the tax year owned by the entity identified. 4.		776,621,759	
5. Loan factor (divide line 3 by line 4)	5.	.9111	
6. Gross interest expense from loans (multiply line 2 by line 5)	6.	5,758,163	
7. Net interest income from loans (subtract line 6 from line 1)	7.	73,336,948	
8. Gross interest income from qualifying loans for the entity identified	8.	73,352,684	
9. Gross interest income from all loans for the entity identified (from line 1)..	9.	73,352,684	
10. Qualifying loan interest income factor (divide line 8 by line 9)	10.	.9998	
11. Net interest income from qualifying loans for the entity identified (multiply line 7 by line 10; enter on Schedule D, line 15 or Schedule E, line 17)	11.	67,581,002	

For Form NYC-2A filers: Total line 11 amounts for all combined entities in the group; enter the total on Schedule D, line 15 or Schedule E, line 17 (see instructions).





For CALENDAR YEAR 2018 or FISCAL YEAR beginning _____ 2018 and ending _____

Name of Designated Agent MASE 2018 COR TC TWO	EIN of Designated Agent 00 - 4000102
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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				
1b. EW				
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	100,000	170,282		
4b. EW	170,282	170,282		
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	2,000,000		2,000,000	
9b. EW	3,000,000			3,000,000
10. Net gains from sales of loans secured by real property				
10a. NYC	200,000		200,000	
10b. EW	250,000			250,000
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)				
11a. NYC	15,736		15,736	
11b. EW	15,736			15,736
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)				
12a. NYC				
12b. 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)(ii) (QFI)

13. Interest from federal debt

13a. NYC				
13b. EW				

14. This line intentionally omitted

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

15a. NYC				
15b. EW				

16. Net gains from federal debt and 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) (QFI)

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) (QFI)

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)
11-654.2(5)(a)(2)(vii) (QFI)

29. Interest from other financial instruments

29a. NYC	122,934		122,934	
29b. EW	122,934			122,934

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 Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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Section 11-654.2(5)(c)

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	1,169,163		1,169,163	
52b. EW	1,169,163			1,169,163

Section 11-654.2(11)

53. Discretionary adjustments

53a. NYC				
53b. EW				

Total receipts

54. Add all NYC amounts in each column on lines 1a through 53a and enter it in the appropriate column on line 54a. Then add all Everywhere amounts in each column on lines 1b through 53b and enter it in the appropriate column on line 54b. Also, enter amount from row a, column D on NYC-2A, Schedule F, Part 1, line 1, column A or Schedule F, Part 2, line 2a(A) column D and amount from Column E on NYC-2A, Schedule F, Part 1, line 1 column B or Schedule F, Part 2, line 2a(B) column E.

54a. Total NYC	1,292,097	2,315,736	170,282	3,507,833	
54b. Total EW	1,292,097	3,436,018	170,282		4,557,833





DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

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

Name (Print or Type)
MASE 2018 COR TC TWO

EMPLOYER IDENTIFICATION NUMBER
00 - 400102

- ▲ 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.

OR
SOCIAL SECURITY NUMBER
[] - [] - []

SCHEDULE A1 Computation of allowable New York City depreciation for current year Attach rider if necessary

A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depreciation	H Life or Rate	I Allowable New York City Depreciation
1a. Total columns D, E, F, and I.....			27581089	19901256	924143			1186255

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

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F4.	924143	
5. Enter amount from Schedule A1, line 1a, column I5.		1186255
6a. Enter amount from Schedule A2, line 1b, Column F6a.		
6b. Enter amount from Schedule A2, line 1b, Column I6b.		
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.	924143	1186255

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

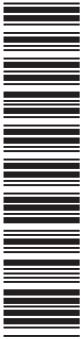


The New York City Administrative Code, as amended pursuant to the authority granted under Part G of Chapter 93 of the Laws of 2002, limits the depreciation deduction for "qualified property," other than "qualified Resurgence Zone property," to the deduction that would have been allowed for such property under IRC §167 had the property been acquired by the taxpayer on September 10, 2001, and therefore, not been eligible for the enhanced deductions allowed by the IRC §168(k). "Qualified Resurgence Zone property" is "qualified property" used substantially in the Resurgence Zone in connection with the active conduct of a trade or business where the original use began with the taxpayer in the Resurgence Zone after September 10, 2001. The Resurgence Zone (defined in sections 11-507(22), 11-602.8(m) and 11-641(p) of the Administrative Code) generally encompasses the area in Manhattan between Canal Street and Houston Street. The Administrative Code also requires appropriate adjustments to the amount of any

gain or loss included in entire net income or unincorporated business entire net income upon the disposition of any property for which the federal and New York City depreciation deductions differ.

NOTE
Deductions for "qualified Resurgence Zone property," are not affected by the above decoupling provisions other than for certain sport utility vehicles. The additional first-year expense deductions under IRC §179 also are not affected other than for certain sport utility vehicles. See below.

NOTE
Any exceptions to the decoupling provisions provided in the Administrative Code for Qualified New York Liberty Zone property or Qualified New York Liberty Zone leasehold improvements as defined in IRC §1400L have expired.



For CALENDAR YEAR 2018 or FISCAL YEAR beginning _____ 2018 and ending _____

Name of Designated Agent MASE 2018 COR TC TWO	EIN of Designated Agent 0 0 - 4 0 0 0 1 0 2
Name of Combined Member MASE Affiliate One	EIN of Combined Member 0 0 - 4 0 0 0 1 1 2

SCHEDULE A - Group Member's Information
General Information

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

Minimum tax (taxable group members only)			
1. NYC Receipts (see instructions).....		1.	2,215,736
2. Minimum Tax (only for the corporations filing this form; see instructions)		2.	1,500

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

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

SCHEDULE C - Group Member's Capital Base Line Items

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

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

	A Beginning of Year	B End of Year	C Average Value
1. Total assets from federal return	1,892,520	4,750,658	3,321,589
2. Real property and marketable securities included in line 1			
3. Subtract line 2 from line 1			3,321,589
4. Real property and marketable securities at fair market value....			
5. Adjusted total assets (add lines 3 and 4)			3,321,589
6. Total liabilities (see instructions)	2,489,470	5,496,470	3,996,470

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).....			
2. Total of stocks actually held for more than one year (from Form NYC-2.1, Schedule E, line 2)			
3. Total of stocks presumed held for more than one year (from Form NYC-2.1, Schedule E, line 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)			

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)			

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

ALL TAXPAYERS MUST COMPLETE SCHEDULE E, PARTS 1 AND 2

Part 1 - List location for each place of business INSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					

Part 2 - List location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					



COMPLETE ONLY SCHEDULE F, PART 1 OR SCHEDULE F, PART 2

SCHEDULE F, Part 1 - Group Member's Single Receipts Factor Business Allocation Line Item

Please complete Form NYC-2.5A/BC and enter the values from line 54, Columns A and B on Schedule F, Part 1, Columns A and B below.

	COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1. Receipts (from Form NYC-2.5A/BC, line 54)	1.		1.	

SCHEDULE F, Part 2 - Group Member's three Factor Business Allocation Line Items for Small Businesses Only (see instructions)

	COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1a. Real estate owned	1a.		1a.	
1b. Real estate rented - multiply by 8 (see instr.) (attach rider)	1b.		1b.	
1c. Inventories owned.....	1c.		1c.	
1d. Tangible personal property owned (see instructions)	1d.		1d.	
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider) ...	1e.		1e.	
1f. Total (add columns A and B, lines 1a through 1e)	1f.		1f.	
2. Receipts (from Form NYC-2.5A/BC, line 54)	2.	100,000	2.	170,282
3. Wages, salaries and other compensation of employees, except general executive officers (see instructions)	3.		3.	

COMPOSITION OF PREPAYMENTS SCHEDULE (If separate payments were made)

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





NYC -2.5A/BC COMPUTATION OF RECEIPTS FACTOR

Department of Finance

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

For CALENDAR YEAR 2018 or FISCAL YEAR beginning _____ 2018 and ending _____

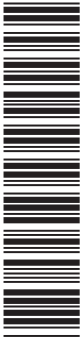
Name of Designated Agent MASE 2018 COR TC TWO	EIN of Designated Agent 0 0 - 4 0 0 0 1 0 2
Name of Combined Member MASE AFFILIATE ONE	EIN of Combined Member 0 0 - 4 0 0 0 1 1 2

	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.		
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.	170,282	100,000
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 products	7.		
Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)			
8. To make this irrevocable election, check Yes; otherwise, check No, (see instructions)		<input type="checkbox"/> YES	<input 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 property	10.		
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)	11.		
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)	12.		
Section 11-654.2(5)(a)(2)(ii) (QFI <input type="checkbox"/>)			
13. Interest from federal debt.....	13.		
14. This line intentionally omitted.....	14.		
15. Interest from debt of NYS or its political subdivisions, including NYC	15.		
16. Net gains from federal debt and debt of NYS or its political subdivisions, including NYC	16.		
17. Interest from debt of other states or their political subdivisions	17.		
18. Net gains from debt of other states or their political subdivisions	18.		
Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>)			
19. Interest from asset-backed securities and other government agency debt	19.		
20. Net gains from government agency debt or asset-backed securities sold through an exchange	20.		
21. Net gains from all other asset-backed securities	21.		
Section 11-654.2(5)(a)(2)(iv) (QFI <input type="checkbox"/>)			
22. Interest from corporate bonds.....	22.		
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange	23.		
24. Net gains from other corporate bonds	24.		
Section 11-654.2(5)(a)(2)(v)			
25. Net interest from reverse repurchase or securities borrowing agreements	25.		
Section 11-654.2(5)(a)(2)(vi)			
26. Net interest from federal funds	26.		
Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>)			
27. Net income from sales of physical commodities.....	27.		
Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>)			
28. Marked to market net gains	28.		
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)			
11-654.2(5)(a)(2)(vii) (QFI <input type="checkbox"/>)			
29. Interest from other financial instruments.....	29.		
30. Net gains and other income from other financial instruments	30.		

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
Section 11-654.2(5)(b)			
31. Brokerage commissions	31.		
32. Margin interest earned on behalf of brokerage accounts	32.		
33. Fees for advisory services for underwriting or management of underwriting	33.		
34. Receipts from primary spread of selling concessions	34.		
35. Receipts from account maintenance fees.....	35.		
36. Fees for management or advisory services.....	36.		
37. Interest from an affiliated corporation	37.		
Section 11-654.2(5)(c)			
38. Interest, fees, and penalties from credit cards	38.		
39. Service charges and fees from credit cards	39.		
40. Receipts from merchant discounts	40.		
41. Receipts from credit card authorizations and settlement processing	41.		
42. Other credit card processing receipts	42.		
Section 11-654.2(5)(d)			
43. Receipts from certain services to investment companies.....	43.		
Section 11-654.2(6)			
44. Receipts from railroad and trucking business.....	44.		
Section 11-654.2(12)			
45. Receipts from the operation of vessels	45.		
Section 11-654.2(7)			
46. Receipts from air freight forwarding.....	46.		
47. Receipts from other aviation services.....	47.		
Section 11-654.2(8)			
48. Advertising in newspapers or periodicals	48.		
49. Advertising on television or radio.....	49.		
50. Advertising via other means	50.		
Section 11-654.2(9)			
51. Transportation or transmission of gas through pipes	51.		
Section 11-654.2(10)			
52. Receipts from other services/activities not specified	52.		
Section 11-654.2(11)			
53. Discretionary adjustments.....	53.		
Total receipts			
54. Add lines 1 through 53 in column C, pages 1 and 2.	54.	170,282	100,000

Include each of the lines 1 through 53, columns A and B in its corresponding line and applicable row of Form NYC-2.5A.





For CALENDAR YEAR 2018 or FISCAL YEAR beginning _____ 2018 and ending _____

Name of Designated Agent MASE 2018 COR TC TWO	EIN of Designated Agent 00 - 40000102
Name of Combined Member MASE Affiliate Two	EIN of Combined Member 00 - 40000122

SCHEDULE A - Group Member's Information
General Information

1. Are you a real estate investment trust (REIT) or regulated investment company (RIC)?.....	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	
2. Are you a combinable captive insurance company?	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	
3. Are you a nontaxpayer member of the combined group?	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	
4. Federal separate taxable income (see instructions)	4.	(141,862)	
5. Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3).....	5.		
6. Enter your unabsorbed net operating loss at the end of the base year (from Form NYC- 2.3).....	6.		
7. Enter your PNOLC subtraction annual allotment (from Form NYC-2.3)	7.		
8. Are you a taxable domestic international sales corporation (DISC)?.....	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	

Minimum tax (taxable group members only)

1. NYC Receipts (see instructions).....	1.	100,000	
2. Minimum Tax (only for the corporations filing this form; see instructions)	2.	25.00	

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

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

SCHEDULE C - Group Member's Capital Base Line Items

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

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

	A Beginning of Year	B End of Year		C Average Value
1. Total assets from federal return	10,000	10,000	1.	10,000
2. Real property and marketable securities included in line 1			2.	
3. Subtract line 2 from line 1			3.	10,000
4. Real property and marketable securities at fair market value....			4.	
5. Adjusted total assets (add lines 3 and 4)			5.	10,000
6. Total liabilities (see instructions)			6.	

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

ALL TAXPAYERS MUST COMPLETE SCHEDULE E, PARTS 1 AND 2

Part 1 - List location for each place of business INSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					

Part 2 - List location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					



COMPLETE ONLY SCHEDULE F, PART 1 OR SCHEDULE F, PART 2

SCHEDULE F, Part 1 - Group Member's Single Receipts Factor Business Allocation Line Item

Please complete Form NYC-2.5A/BC and enter the values from line 54, Columns A and B on Schedule F, Part 1, Columns A and B below.

	COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1. Receipts (from Form NYC-2.5A/BC, line 54)	1.		1.	

SCHEDULE F, Part 2 - Group Member's three Factor Business Allocation Line Items for Small Businesses Only (see instructions)

	COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1a. Real estate owned	1a.		1a.	
1b. Real estate rented - multiply by 8 (see instr.) (attach rider)	1b.		1b.	
1c. Inventories owned.....	1c.		1c.	
1d. Tangible personal property owned (see instructions)	1d.		1d.	
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider) ...	1e.		1e.	
1f. Total (add columns A and B, lines 1a through 1e)	1f.		1f.	
2. Receipts (from Form NYC-2.5A/BC, line 54)	2.	2,215,736	2.	3,265,736
3. Wages, salaries and other compensation of employees, except general executive officers (see instructions)	3.		3.	

COMPOSITION OF PREPAYMENTS SCHEDULE (If separate payments were made)

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





NYC -2.5A/BC COMPUTATION OF RECEIPTS FACTOR

Department of Finance

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

For CALENDAR YEAR 2018 or FISCAL YEAR beginning _____ 2018 and ending _____

Name of Designated Agent MASE 2018 COR TC TWO	EIN of Designated Agent 0, 0 - 4, 0, 0, 0, 1, 0, 2
Name of Combined Member MASE Affiliate Two	EIN of Combined Member 0, 0 - 4, 0, 0, 0, 1, 2, 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.		
2. Sales of electricity.....	2.		
3. Net gains from sales of real property	3.		
Section 11-654.2(3)			
4. Rentals of real and tangible personal property	4.		
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property	5.		
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event.....	6.		
Section 11-654.2(4)			
7. Sale, licensing, or granting access to digital products	7.		
Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)			
8. To make this irrevocable election, check Yes; otherwise, check No, (see instructions)		<input type="checkbox"/> YES	<input type="checkbox"/> NO
Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)			
Section 11-654.2(5)(a)(2)(i)			
9. Interest from loans secured by real property.....	9.	3,000,000	2,000,000
10. Net gains from sales of loans secured by real property	10.	250,000	200,000
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)	11.	15,736	15,736
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)	12.		
Section 11-654.2(5)(a)(2)(ii) (QFI <input type="checkbox"/>)			
13. Interest from federal debt.....	13.		
14. This line intentionally omitted.....	14.		
15. Interest from debt of NYS or its political subdivisions, including NYC	15.		
16. Net gains from federal debt and debt of NYS or its political subdivisions, including NYC	16.		
17. Interest from debt of other states or their political subdivisions	17.		
18. Net gains from debt of other states or their political subdivisions	18.		
Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>)			
19. Interest from asset-backed securities and other government agency debt	19.		
20. Net gains from government agency debt or asset-backed securities sold through an exchange	20.		
21. Net gains from all other asset-backed securities	21.		
Section 11-654.2(5)(a)(2)(iv) (QFI <input type="checkbox"/>)			
22. Interest from corporate bonds.....	22.		
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange	23.		
24. Net gains from other corporate bonds	24.		
Section 11-654.2(5)(a)(2)(v)			
25. Net interest from reverse repurchase or securities borrowing agreements	25.		
Section 11-654.2(5)(a)(2)(vi)			
26. Net interest from federal funds	26.		
Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>)			
27. Net income from sales of physical commodities.....	27.		
Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>)			
28. Marked to market net gains	28.		
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)			
11-654.2(5)(a)(2)(vii) (QFI <input type="checkbox"/>)			
29. Interest from other financial instruments.....	29.		
30. Net gains and other income from other financial instruments	30.		

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
Section 11-654.2(5)(b)			
31. Brokerage commissions 31.			
32. Margin interest earned on behalf of brokerage accounts 32.			
33. Fees for advisory services for underwriting or management of underwriting 33.			
34. Receipts from primary spread of selling concessions 34.			
35. Receipts from account maintenance fees 35.			
36. Fees for management or advisory services 36.			
37. Interest from an affiliated corporation 37.			
Section 11-654.2(5)(c)			
38. Interest, fees, and penalties from credit cards 38.			
39. Service charges and fees from credit cards 39.			
40. Receipts from merchant discounts 40.			
41. Receipts from credit card authorizations and settlement processing 41.			
42. Other credit card processing receipts 42.			
Section 11-654.2(5)(d)			
43. Receipts from certain services to investment companies 43.			
Section 11-654.2(6)			
44. Receipts from railroad and trucking business 44.			
Section 11-654.2(12)			
45. Receipts from the operation of vessels 45.			
Section 11-654.2(7)			
46. Receipts from air freight forwarding 46.			
47. Receipts from other aviation services 47.			
Section 11-654.2(8)			
48. Advertising in newspapers or periodicals 48.			
49. Advertising on television or radio 49.			
50. Advertising via other means 50.			
Section 11-654.2(9)			
51. Transportation or transmission of gas through pipes 51.			
Section 11-654.2(10)			
52. Receipts from other services/activities not specified 52.			
Section 11-654.2(11)			
53. Discretionary adjustments 53.			
Total receipts			
54. Add lines 1 through 53 in column C, pages 1 and 2. 54.	3,265,736	2,215,736	2,215,736

Include each of the lines 1 through 53, columns A and B in its corresponding line and applicable row of Form NYC-2.5A.



Business Corporation Tax Test Case Three

Begins on the next page

Taxpayer name	FUSA 2018 COR TC THREE
EIN	004000201
Primary Form	NYC2
Associated Form(s)	NYC2.1 NYC2.4 NYC2.5 NYC399
Attachments	None
Purpose of test	NYC-2 with associated forms Allocates using three factor allocation
Other instructions	None



For CALENDAR YEAR 2018 or FISCAL YEAR beginning 1/1/2018 and ending 12/31/2018

Name FUSA 2018 COR TC THREE		Name Change <input checked="" type="checkbox"/>	Employer Identification Number 00 - 4 0 0 0 2 0 1	
In care of				
Address (number and street) 1700 E Walnut Street		Address Change <input checked="" type="checkbox"/>		
City and State El Segundo, CA	Zip Code 90245	Country (if not US)		
Business telephone number 855-555-5555	Taxpayer's email address: fusa@COR.com		Business Code Number as per federal return 4 4 5 2 9 2	
State or country of organization DE	Date organized		2-character special condition code, if applicable (See instructions): 4 5	
Date business began in NYC 9/27/16	Final Return <input type="checkbox"/>	If final return, date business ended in NYC		

CHECK ALL THAT APPLY

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

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

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

SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
			5,460
1.	Tax on business income base (from Schedule B, line 38)	1.	1,500
2.	Tax on capital base (from Schedule C, Part 3, line 5) Maximum Tax is \$10,000,000	2.	0
3.	Minimum tax - (see instructions) - NYC Gross Receipts: 2,462,499	3.	1,500
4.	Tax (enter the amount from line 1, 2 or 3, whichever is largest)	4.	1,500
5.	UBT Paid Credit (attach Form NYC-9.7C)	5.	0
6.	Tax after UBT Paid Credit (subtract line 5 from line 4)	6.	1,500
7.	REAP Credit (attach Form NYC-9.5)	7.	
8.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	8.	
9.	LMREAP Credit (see instructions and attach Form NYC-9.8)	9.	
10.	Biotechnology Credit (attach Form NYC-9.10)	10.	
11.	Beer Production Credit (attach Form NYC-9.12)	11.	
12.	Net Tax after credits (subtract lines 7, 8, 9, 10 and 11 from line 6)	12.	1,500
13.	Total prepayments (from Composition of Prepayments Schedule, page 9, line G)	13.	1,500
14.	Balance due (subtract line 13 from line 12)	14.	
15.	Overpayment (subtract line 12 from line 13)	15.	
16a.	Interest (see instructions)	16a.	
16b.	Additional charges (see instructions)	16b.	
16c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	16c.	
17.	Total of lines 16a, 16b and 16c	17.	
18.	Net overpayment (line 15 less line 17)	18.	
19.	Amount of line 18 to be: a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 19c OR <input type="checkbox"/> Paper check	19a.	
	b. Credited to 2019 estimated tax	19b.	
19c.	Routing Number: Account Number: Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
20.	TOTAL REMITTANCE DUE. (see instructions)	20.	4,158,201
21.	NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1	21.	
22.	Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None		
23.	Gross receipts or sales from federal return	23.	38,432,531
24.	Total assets from federal return	24.	39,206,941
25.	Business allocation percentage (from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5; if not allocating, enter 100%)	25.	6.5460 %

SCHEDULE B - Computation of Tax on Business Income Base

1.	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>).	1.	550,000	
2.	Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1 by alien corporations	2.		
3.	Any other income not included on line 1 which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations	3.		
4.	Dividends not included on line 1 by non-alien corporations	4.		
5.	Interest on federal, state, municipal and other obligations not included on line 1 by non-alien corporations	5.		
6.	Income taxes paid to the US or its possessions deducted on federal return	6.		
7.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (<i>see inst; attach rider</i>).....	7.	4,271	
8.	NYC Corporate Taxes deducted on federal return (<i>see instructions</i>)	8.	750	
9.	Adjustments relating to employment opportunity relocation cost credit and IBZ credit	9.		
10.	Adjustments relating to real estate tax escalation credit	10.		
11.	ACRS depreciation and/or adjustments (<i>attach Form NYC-399 and/or NYC-399Z</i>).....	11.	2,420,915	
12.	Payment for use of intangibles	12.		
13.	Intentionally Omitted	13.		
14.	Other additions (<i>see instructions; attach rider</i>).....	14.	133,558	
15.	Total of lines 1 through 14	15.	3,109,494	
16.	Gain on sale of certain property acquired prior to 1/1/66 (<i>see instructions</i>)	16.		
17.	NYC and NYS tax refunds included in line 15 (<i>see instructions</i>)	17.		
18.	Wages and salaries subject to federal jobs credit (<i>see instructions</i>).....	18.		
19.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (<i>attach Form NYC-399 and/or NYC-399Z; see instructions</i>)	19.	1,018,689	
20.	Other subtractions (<i>see instructions</i>) (<i>attach rider</i>)	20.		
21.	Total subtractions (<i>add lines 16 through 20</i>).....	21.	1,018,689	
22.	Net modifications to federal taxable income (<i>subtract line 21 from line 15</i>).....	22.	2,090,805	
23.	Subtraction modification for qualified banks and other qualified lenders (<i>from Form NYC-2.2, Schedule A, line 1; see instructions</i>) ..	23.		
24.	Entire net income (ENI) (<i>subtract line 23 from line 22</i>)	24.	2,090,805	
25.	Investment and other exempt income (<i>from Form NYC-2.1, Schedule D, line 1</i>).....	25.	173,130	
26.	Entire net income less investment and other exempt income	26.	1,917,675	
27.	Excess interest deductions attributable to investment income, investment capital and other exempt income (<i>from Form NYC-2.1, Schedule D, line 2</i>).....	27.		
28.	Business income (<i>add lines 26 and 27</i>)	28.	1,917,675	
29.	Addback of income previously reported as investment income (<i>from Form NYC-2.1, Schedule F, Part 2, line 6; if zero or less, enter 0; see instructions</i>).....	29.		
30.	Business income after addback (<i>add lines 28 and 29</i>)	30.	1,917,675	
31.	Business allocation percentage (<i>from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5; if not allocating, enter 100%</i>)	31.	6.5460	%
32a.	Allocated business income after addback (<i>multiply line 30 by line 31</i>)	32a.	125,531	
32b.	If the amount on line 32a is not correct, enter correct amount here and explain in rider (<i>see instructions</i>).....	32b.		
33.	Prior net operating loss conversion subtraction (<i>from Form NYC-2.3, Schedule C, line 4</i>).....	33.		
34.	Allocated business income less prior net operating loss conversion subtraction (<i>see instructions</i>).....	34.	125,531	
35.	Net operating loss deduction (<i>from Form NYC-2.4, Schedule A, line 6</i>).....	35.	102,454	
36.	Business income base (<i>subtract line 35 from line 34</i>).....	36.	23,077	
37.	Tax rate (<i>see instructions</i>).....	37.	6.500	%
38.	Tax on business income base (<i>multiply line 36 by line 37 and enter here and on Schedule A, line 1</i>)	38.	1,500	

Note: If you make an entry on line 23, 25, 27, 29, 33 or 35, you must complete and file the appropriate attachment form.



SCHEDULE C - Computation of Tax on Capital Base

Part 1 - Computation of Total Business Capital

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

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

	COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
1. Total assets from federal return1.	21,533,285	39,206,941	30,370,113
2. Real property and marketable securities included in line 12.			
3. Subtract line 2 from line 13.			30,370,133
4. Real property and marketable securities at fair market value4.			
5. Adjusted total assets (add lines 3 and 4)5.			30,370,113
6. Total liabilities (see instructions)6.	10,507,690	9,979,350	10,243,520
7. Total capital (subtract line 6, column C, from line 5, column C) 7.			20,126,593
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.			20,126,593
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0) 10.			
11. Total business capital (add lines 9 and 10) (see instructions) 11.			20,126,593
12. Business allocation percentage (from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5; if not allocating, enter 100%) . 12.			6.5460 %

Part 2 - Computation of Liabilities Attributable to Investment Capital and Within Business Capital

	COLUMN A	COLUMN B
1. Total liabilities (Schedule C, Part 1, line 6) (see instructions)1.		10,243,520
2. Liabilities directly attributable to investment capital (see instructions)2.		
3. Liabilities directly attributable to business capital3.		
4. Total liabilities directly attributable (add lines 2 and 3)4.		
5. Total liabilities indirectly attributable (subtract line 4 from line 1)5.		10,243,520
6. Average FMV of investment capital before subtraction of liabilities attributable (Form NYC-2.1, Schedule E, Part 4, Column F, line 4) (see instructions)6.		
7. Average FMV of adjusted total assets (Schedule C, Part 1, line 5) (see instructions)..... 7.	30,370,113	
8. Investment capital factor (divide line 6 by line 7) 8.		
9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8) 9.		
10. Average FMV of business capital before subtraction of liabilities attributable (subtract line 6 from line 7)..... 10.	30,370,113	
11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5) 11.	10,243,520	
12. Liabilities directly and indirectly attributable to business capital (add lines 3 and 11; if this line 12 exceeds line 10, STOP and do not go further) (see instructions)..... 12.	10,243,520	
13. Liabilities directly attributable to Insurance and Utility Capital13.		
14. Liabilities directly attributable to General Business Capital14.		
15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable15.		
16. Insurance and Utility Capital factor (divide line 15 by line 10)16.		
17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11)17.		
18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17)18.		
19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value from line 22, if this line 19 has a positive value without such addition) (see instructions)...19.		
20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5)20.		
21. Liabilities attributable to General Business Capital (subtract line 2, line 9, line 13 and line 17 from line 1)21.	10,243,520	
22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any amount on Schedule C, Part 1, line 10 and add any negative value from line 19, if this line 22 has a positive value without such addition) (see instructions)22.	20,126,593	



SCHEDULE C - (Continued)

Part 3 - Computation of tax on capital base

1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5).....	1a.	1,317,487	
1b. At tax rate 0.15% (multiply line 1a by 0.15%).....	1b.	1,976	
2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (see instructions).....	2a.		
2b. At tax rate 0.075%. Check the appropriate box: <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. (multiply line 2a by 0.075%).....	2b.		
3a. Cooperative housing corporations (see instructions).....	3a.		
3b. At tax rate 0.04% Enter Boro <input type="text"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (multiply line 3a by 0.04%).....	3b.		
4. Sum of taxes on capital (Enter the sum of lines 1b, 2b and 3b here)	4.	1,976	
5. Tax on capital base (Subtract \$10,000 from line 4; if zero or less, enter 0 here and on Schedule A, line 2)	5.		

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

	A	B		C
	Average fair market value as reported	Liabilities attributable to column A amount		Net average value (column A - column B)
1. Total capital that generates income claimed to not be apportionable 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 investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, Part 1, line 8; if zero or less, enter 0).....			4.	

Addback to business capital of stock presumed and claimed as investment capital in previous year

	A	B		C
	Average fair market value as reported	Liabilities attributable to column A amount		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, Part 1, line 10) ..5.			5.	



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

All taxpayers must complete Schedule E, Parts 1 and 2.

Part 1 - List location for each place of business INSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					

Part 2 - List location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					

COMPLETE ONLY SCHEDULE F, PART 1 OR SCHEDULE F, PART 2

Were your NYC receipts greater than \$50,000,000? YES NO

If YES, fill out Schedule F, Part 1.

If NO, and you allocate business income and business capital outside New York City, you may make a one-time election to allocate income and capital using the three factor allocation method by checking the box on this line and filling out

Schedule F, Part 2 (see instructions). Otherwise fill out Schedule F, Part 1.....

SCHEDULE F, Part 1 - Computation of Single Receipts Factor Business Allocation Percentage (see instructions)

Taxpayers who do not allocate business income and business capital outside New York City must enter 100% on Schedule F, Part 1, line 2, Schedule C, Part 1, line 12, Schedule B, line 31 and Schedule A, line 25.

Taxpayers who allocate business income both inside and outside New York City must complete Schedule F, Part 1 and enter percentage from Schedule F, Part 1, line 2, on Schedule C, Part 1, line 12, Schedule B, line 31 and Schedule A, line 25.

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1. Receipts (from Form NYC-2.5, line 54)..... 1.		
2. Business Allocation Percentage (line 1, column A divided by line 1, column B). Round to the nearest ten-thousandth of a percentage point. (See instructions).....2.		%



SCHEDULE F, Part 2 - Computation of three Factor Business Allocation Percentage (see instructions)

Taxpayers with NYC receipts of \$50,000,000 or less who allocate business income and business capital and have made the election by checking the box above Schedule F, Part 1, may use the three factor Business Allocation Percentage computation by completing Schedule F, Part 2. Enter the percentage from line 5 on Schedule B, line 31 and Schedule A, line 25.

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1a.	Real estate owned	1a.		1a.	
1b.	Real estate rented - multiply by 8 (see instr.) (attach rider)	1b.	5,330,472	1b.	34,445,680
1c.	Inventories owned.....	1c.	133,846	1c.	8,669,715
1d.	Tangible personal property owned (see instructions)	1d.	1,168,832	1d.	9,365,657
1e.	Tangible personal property rented - multiply by 8 (see instr., attach rider) ...	1e.		1e.	
1f.	Total	1f.	6,663,150	1f.	52,511,052
1g.	Percentage in New York City (divide line 1f, column A by line 1f, column B)	1g.		12.6319	%
1h.	Multiply line 1g by 3.5	1h.		44.2117	
2a.	Receipts (from Form NYC-2.5, line 54)	2a.	2,462,499	2a.	38,472,640
2b.	Percentage in New York City (divide line 2a, column A by line 2a, column B).....	2b.		6.4006	%
2c.	Multiply line 2b by 93	2c.		595.2558	
3a.	Wages, salaries and other compensation of employees, except general executive officers (see instructions)	3a.	442,586		10,237,007
3b.	Percentage in New York City (divide line 3a, column A by line 3a, column B).....	3b.		4.3234	%
3c.	Multiply line 3b by 3.5.....	3c.		15.1319	
Sum of Weighted Factors					
4.	Add lines 1h, 2c and 3c	4.		654.5994	
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 of the weights of the factors present. Enter as percentage. Round to the nearest ten-thousandth of a percentage point. (See instructions). This is your business allocation percentage.....	5.		6.5460	%



SCHEDULE G - Additional Required Information

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) _____
2. Enter your Secondary Business Code (see instructions) SALES
3. Trade name of reporting corporation, if different from name entered on page 1 _____
4. Is this corporation included in a consolidated federal return? YES NO
 If "YES", give parent's name: _____ EIN: _____
5. Is this corporation 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, or are you currently under audit? YES NO
 If "YES", Internal Revenue Service State period(s): Beg.: 1/1/2016 End.: 12/31/2016
MMDDYY MMDDYY
 by whom? New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
7. If "YES" to question 6:
 7a. For years prior to 1/1/15, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed?..... YES NO
 7b. For years beginning on or after 1/1/15, has an amended return(s) been filed? YES NO
8. Did this 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", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder, Total indebtedness to shareholder and Total interest paid YES NO
9. Was this 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 the 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 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 corporation? YES NO
- 11d. Was 50% or more of the 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 this taxpayer 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 you filed federal form 1120F, did you 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
19. Did you include a disregarded entity in this return? If YES, attach a schedule giving the legal name and EIN of each disregarded entity included..... YES NO



SCHEDULE H - DETERMINATION OF TAX RATE

A. Enter the tax rate computed or used below (see instructions).....	A.	6.5000
B. Enter the line number of the tax rate computed or used below (see instructions).....	B.	1
Ca. Enter your unallocated business income from Schedule B, line 30 (see instructions).....	Ca.	1,917,675
Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions).....	Cb.	
D. Enter your allocated business income from Schedule B, line 32a or 32b if used	D.	125,531
E. If you are a Qualified Manufacturing Corporation as defined in Administrative Code Section 11-654(1)(k)(4), mark an x in the box (see instr.).....	E.	<input type="checkbox"/>
F. If you are a Financial Corporation as defined in Administrative Code Section 11-654(1)(e)(1)(i), mark an X in the box (see instr.).....	F.	<input type="checkbox"/>

TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)

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

TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)

7. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M	4.425%
8. If unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of allocated business income)	8.85%
9. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$20M (regardless of the amount of unallocated business income)	8.85%
10. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$
11. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \text{_____}\%$
12. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) 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	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$
	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \text{_____}\%$
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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COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 13	DATE	AMOUNT
A. Mandatory First Installment		
B. Payment with Declaration, Form NYC-400		
C. Payment with Notice of Estimated Tax Due		
D. Payment with Notice of Estimated Tax Due		
E. Payment with extension, Form NYC-EXT		
F. Overpayment from preceding year credited to this year		
G. TOTAL of A through F (enter on Schedule A, line 13)		

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	Date	Firm's email address
	Preparer's signature	Preparer's printed name	Check if self-employed <input type="checkbox"/> Date	Preparer's Social Security Number or PTIN [] - [] - []
PREPARER'S USE ONLY	▲ Firm's name (or yours, if self-employed)		▲ Address	▲ Zip Code
				Firm's Employer Identification Number [] - []

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 2018 return is on or before April 15, 2019. For fiscal years beginning in 2018, 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





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 as shown on NYC-2 or NYC-2A

FUSA 2018 COR TC THREE

Employer Identification Number

00 - 4000201

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

Table with 5 rows and 3 columns. Row 1: 173,130. Row 2: 173,130. Row 3: 173,130. Row 4: 173,130. Row 5: 173,130.

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

Table with 11 rows and 3 columns. All cells are empty.

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

Table with 4 rows and 3 columns. All cells are empty.

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

Table with 4 rows and 3 columns. All cells are empty.

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

Table with 5 rows and 3 columns. Row 1: 173,130. Row 2: 173,130. Row 3: 173,130.

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

Table with 5 rows and 3 columns. Row 1: 173,130. Row 2: 173,130.

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.	2,090,805	
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.		173,130	
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.	173,130	
29. Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0).....	29.	1,917,675	

SCHEDULE C - Investment income (see instructions)

Part 1 - Limitation on gross investment income (see instructions)

1. ENI (from Form NYC-2 or NYC-2A, Schedule B, line 24)	1.	2,090,805	
2. 8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero).....	2.	167,264	
3. Gross investment income from investments generating income not taxable by New York City under the U.S. Constitution... 3.	3.		
4. Limitation on gross investment income (enter the greater of line 2 or line 3).....	4.	167,264	
5. Remaining limitation (subtract line 3 from line 4; if zero or less, enter 0).....	5.	167,264	
6. Dividend income from investment capital from stocks actually held more than one year ..6.			
7. Net capital gains in excess of losses from investment capital from stocks actually held more than one year	7.		
8. Add lines 6 and 7.....	8.		
9. Gross investment income from stocks actually held more than one year after limitation (enter the lesser of line 5 or line 8)	9.		
10. Remaining balance of limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)	10.	167,264	
11. Dividend income from investment capital from stocks presumed held more than one year 11.			
12. Gross investment income from stocks presumed held more than one year after limitation (enter the lesser of line 10 or line 11)	12.		
13. Total gross investment income (add lines 3, 9 and 12)	13.		

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.		
15. Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	15.		

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.		
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.		

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.		
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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.	173,130	
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.		

SCHEDULE E - Investment capital (see instructions)

Part 1 - Investment capital that generates income claimed not taxable by New York City 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; enter only directly owned assets in items A through F)

Item	A Description of asset	B Number of shares acquired, if applicable	C Date acquired	D Number of shares sold, if applicable	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A								
B								
C								
D								
E								
F								
Total from additional sheet(s)								
1. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 1						1.		

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; enter only directly owned investments in items A through F)

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)								
2. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 2						2.		

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 F through H on the corresponding lines below; enter only directly owned investments in items A through F)

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 3						3.		

Part 4 - Total Investment capital

4. Total of all investment capital (add lines 1, 2 and 3 in columns F, G and H)	4.		
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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; enter only directly owned investments in items A through F)

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 Schedule C, Part 1 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.		





NET OPERATING LOSS DEDUCTION (NOLD)

You MUST attach this form to Form NYC-2 or NYC-2A each tax year

For Calendar Year 2018 or Fiscal Year Beginning _____, 2018 and ending _____

Name as shown on NYC-2 or NYC-2A: FUSA 2018 COR TC THREE	Employer Identification Number 00 - 4000201
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- A. Were there any special federal Net Operating Loss elections? YES NO
- B. NYC-2A filers: Have there been any changes in the composition of the group of corporations included in this Combined Business Corporation Tax Return from the prior tax period? If "YES," please complete page 2. (See instructions) YES NO
- C. Are you making an election to waive the carryback period for NOLs generated in the current tax period?..... YES NO

SCHEDULE A - COMPUTATION OF CURRENT NYC NET OPERATING LOSS DEDUCTION (NOLD)

1. Multiply Form NYC-2 or NYC-2A, Schedule B, line 34 by your appropriate business income base tax rate for the current year from Schedule H, Determination of Tax Rate in Form NYC-2 or NYC-2A (see instr.)	1.	8,160	
2. Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3)	2.	1,500	
3. Subtract line 2 from line 1. If less than zero, enter "0" (see instructions)	3.	6,660	
4. Maximum amount of NOLs to be deducted in the current tax year (divide line 3 by the same business income base tax rate used for line 1)	4.	102,454	
5a. NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a.	26,772	
5b. NOL incurred in the current year	5b.	479,087	
5c. Carryback of NOL from a subsequent year If you have an entry on line 5c, list the year(s) from which the NOLs are being carried back _____	5c.		
5d. Add lines 5a through 5c	5d.	505,859	
5e. NOLs expired before current year	5e.		
5f. Total NOLs available in this period (subtract line 5e from line 5d)	5f.	505,859	
6. NOLD to be used in the current tax year. (Enter the lesser of line 4 or line 5f. Enter here and on Form NYC-2 or NYC-2A, Schedule B, line 35)	6.	102,454	
7. Unused NOLD (subtract line 6 from line 5f, do not enter less than zero)	7.	403,405	

SCHEDULE B - THIS SCHEDULE INTENTIONALLY OMITTED

SCHEDULE C - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN PRIOR COMBINED RETURN

Are any entities included in the Combined Business Corporation Tax Return that were not included in the return for the prior period? YES NO

Complete this schedule for each corporation included in the Combined Business Corporation Tax Return that was not included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Reason(s) INCLUDED in combined business corporation tax return

If additional space is required, please use this format on a separate sheet and attach to this page.

SCHEDULE D - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN CURRENT COMBINED RETURN

Are any entities excluded from the Combined Business Corporation Tax Return that were included in the return for the prior period? YES NO

Complete this schedule for each corporation excluded from the Combined Business Corporation Tax Return that was included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Reason(s) EXCLUDED from combined business corporation tax return

If additional space is required, please use this format on a separate sheet and attach to this page.

SCHEDULE E - NYC NET OPERATING LOSS DEDUCTION SCHEDULE (NOLD)

APPLICABLE YEAR	COLUMN A - Tax Year	COLUMN B - Amount from NYC-2A or NYC-2, Sch. B, line 34	COLUMN C - NYC Net Operating Loss Generated	COLUMN D - NYC Net Operating Loss Utilized	COLUMN E - NYC Net Operating Loss Expired	COLUMN F - NYC Net Operating Loss Remaining
1.	19th preceding yr					
2.	18th preceding yr					
3.	17th preceding yr					
4.	16th preceding yr					
5.	15th preceding yr					
6.	14th preceding yr					
7.	13th preceding yr					
8.	12th preceding yr					
9.	11th preceding yr					
10.	10th preceding yr					
11.	9th preceding yr					
12.	8th preceding yr					
13.	7th preceding yr					
14.	6th preceding yr					
15.	5th preceding yr					
16.	4th preceding yr					
17.	3rd preceding yr					
18.	2nd preceding yr					
19.	1st preceding yr					
20.	Current year					





COMPUTATION OF RECEIPTS FACTOR

You MUST attach this form to Form NYC-2 if you have ANY entries on Form NYC-2, Schedule F, Part 1, line 1, or Part 2, line 2c.

Name as shown on NYC-2: FUSA 2018 COR TC THREE
Employer Identification Number: 00-4000201

Section 11-654.2(2) COLUMN A - NEW YORK CITY COLUMN B - EVERYWHERE

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Rows include: 1. Sales of tangible personal property (2,462,499 / 38,472,640), 2. Sales of electricity, 3. Net gains from sales of real property.

Section 11-654.2(3)

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Rows include: 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)

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Row 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) [] 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)

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Rows include: 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 []), 12. Net gains from sales of loans not secured by real property (QFI []).

Section 11-654.2(5)(a)(2)(ii) (QFI [])

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Rows include: 13. Interest from federal debt, 14. This line intentionally omitted, 15. Interest from debt of NYS or its political subdivisions, including NYC, 16. Net gains from federal debt and 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 [])

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Rows include: 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 [])

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Rows include: 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)

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Row 25. Net interest from reverse repurchase or securities borrowing agreements.

Section 11-654.2(5)(a)(2)(vi)

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Row 26. Net interest from federal funds.

Section 11-654.2(5)(a)(2)(ix) (QFI [])

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Row 27. Net income from sales of physical commodities.

Section 11-654.2(5)(a)(2)(x) (QFI [])

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Row 28. Marked to market net gains.

Section 11-654.2(5)(a)(2)(viii) (QFI []) 11-654.2(5)(a)(2)(vii) (QFI [])

Table with 2 columns: Column A (New York City) and Column B (Everywhere). Rows include: 29. Interest from other financial instruments, 30. Net gains and other income from other financial instruments.

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
Section 11-654.2(5)(b)					
31.	Brokerage commissions	31.		31.	
32.	Margin interest earned on behalf of brokerage accounts	32.		32.	
33.	Fees for advisory services for underwriting or management of underwriting	33.		33.	
34.	Receipts from primary spread of selling concessions	34.		34.	
35.	Receipts from account maintenance fees.....	35.		35.	
36.	Fees for management or advisory services.....	36.		36.	
37.	Interest from an affiliated corporation	37.		37.	
Section 11-654.2(5)(c)					
38.	Interest, fees, and penalties from credit cards	38.		38.	
39.	Service charges and fees from credit cards	39.		39.	
40.	Receipts from merchant discounts	40.		40.	
41.	Receipts from credit card authorizations and settlement processing	41.		41.	
42.	Other credit card processing receipts	42.		42.	
Section 11-654.2(5)(d)					
43.	Receipts from certain services to investment companies.....	43.		43.	
Section 11-654.2(6)					
44.	Receipts from railroad and trucking business.....	44.		44.	
Section 11-654.2(12)					
45.	Receipts from the operation of vessels	45.		45.	
Section 11-654.2(7)					
46.	Receipts from air freight forwarding.....	46.		46.	
47.	Receipts from other aviation services.....	47.		47.	
Section 11-654.2(8)					
48.	Advertising in newspapers or periodicals	48.		48.	
49.	Advertising on television or radio.....	49.		49.	
50.	Advertising via other means	50.		50.	
Section 11-654.2(9)					
51.	Transportation or transmission of gas through pipes	51.		51.	
Section 11-654.2(10)					
52.	Receipts from other services/activities not specified	52.		52.	
Section 11-654.2(11)					
53.	Discretionary adjustments.....	53.		53.	
Total receipts					
54.	Total of columns A and B, pages 1 and 2, lines 1 through 53. Enter here and on NYC-2, Schedule F, Part 1, line 1, Column A and line 1, Column B, or Part 2, line 2a, column A and line 2a, column B.	54.	2,462,499	54.	38,472,640



Business Corporation Tax Test Case Four

Begins on the next page

Taxpayer name	WOO 2019 COR TC FOUR
EIN	004000202
Primary Form	NYC-2
Associated Form(s)	NYC2.2 NYC2.3 NYC2.5 NYC399Z
Attachments	None
Purpose of test	NYC-2 with associated forms Allocates using single receipts factor
Other instructions	None

SCHEDULE B - Computation of Tax on Business Income Base

1.	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>).	14,794,732	
2.	Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1 by alien corporations		
3.	Any other income not included on line 1 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 1 by non-alien corporations		
5.	Interest on federal, state, municipal and other obligations not included on line 1 by non-alien corporations	234,982	
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 (<i>see inst; attach rider</i>)	1,152,288	
8.	NYC Corporate Taxes deducted on federal return (<i>see instructions</i>)	199,452	
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 (<i>attach Form NYC-399 and/or NYC-399Z</i>)	2,251,147	
12.	Payment for use of intangibles		
13.	Intentionally Omitted		
14.	Other additions (<i>see instructions; attach rider</i>)		
15.	Total of lines 1 through 14	18,632,601	
16.	Gain on sale of certain property acquired prior to 1/1/66 (<i>see instructions</i>)		
17.	NYC and NYS tax refunds included in line 15 (<i>see instructions</i>)		
18.	Wages and salaries subject to federal jobs credit (<i>see instructions</i>)		
19.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (<i>attach Form NYC-399 and/or NYC-399Z; see instructions</i>)	828,415	
20.	Other subtractions (<i>see instructions</i>) (<i>attach rider</i>)		
21.	Total subtractions (<i>add lines 16 through 20</i>)	828,415	
22.	Net modifications to federal taxable income (<i>subtract line 21 from line 15</i>)	17,804,186	
23.	Subtraction modification for qualified banks and other qualified lenders (<i>from Form NYC-2.2, Schedule A, line 1; see instructions</i>) ..	6,034,755	
24.	Entire net income (ENI) (<i>subtract line 23 from line 22</i>)	11,769,431	
25.	Investment and other exempt income (<i>from Form NYC-2.1, Schedule D, line 1</i>)		
26.	Entire net income less investment and other exempt income	11,769,431	
27.	Excess interest deductions attributable to investment income, investment capital and other exempt income (<i>from Form NYC-2.1, Schedule D, line 2</i>)		
28.	Business income (<i>add lines 26 and 27</i>)	11,769,431	
29.	Addback of income previously reported as investment income (<i>from Form NYC-2.1, Schedule F, Part 2, line 6; if zero or less, enter 0; see instructions</i>)		
30.	Business income after addback (<i>add lines 28 and 29</i>)	11,769,431	
31.	Business allocation percentage (<i>from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5; if not allocating, enter 100%</i>)	72.6907	%
32a.	Allocated business income after addback (<i>multiply line 30 by line 31</i>)	8,555,282	
32b.	If the amount on line 32a is not correct, enter correct amount here and explain in rider (<i>see instructions</i>)		
33.	Prior net operating loss conversion subtraction (<i>from Form NYC-2.3, Schedule C, line 4</i>)	1,146,497	
34.	Allocated business income less prior net operating loss conversion subtraction (<i>see instructions</i>)	7,408,785	
35.	Net operating loss deduction (<i>from Form NYC-2.4, Schedule A, line 6</i>)		
36.	Business income base (<i>subtract line 35 from line 34</i>)	7,408,785	
37.	Tax rate (<i>see instructions</i>)	8.850	%
38.	Tax on business income base (<i>multiply line 36 by line 37 and enter here and on Schedule A, line 1</i>)	655,677	

Note: If you make an entry on line 23, 25, 27, 29, 33 or 35, you must complete and file the appropriate attachment form.



SCHEDULE C - Computation of Tax on Capital Base
Part 1 - Computation of Total Business Capital

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

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

	COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
1. Total assets from federal return1.	1,802,353,047	1,816,797,165	1,809,575,106
2. Real property and marketable securities included in line 12.			
3. Subtract line 2 from line 13.			1,809,575,106
4. Real property and marketable securities at fair market value4.			
5. Adjusted total assets (add lines 3 and 4)5.			1,809,575,106
6. Total liabilities (see instructions)6.	1,632,851,106	1,567,320,890	1,600,085,998
7. Total capital (subtract line 6, column C, from line 5, column C)7.			209,484,108
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.			209,489,108
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0) 10.			
11. Total business capital (add lines 9 and 10) (see instructions)11.			209,489,108
12. Business allocation percentage (from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5; if not allocating, enter 100%) . 12.			72.6907 %

	COLUMN A	COLUMN B
1. Total liabilities (Schedule C, Part 1, line 6) (see instructions)1.		1,600,085,998
2. Liabilities directly attributable to investment capital (see instructions)2.		
3. Liabilities directly attributable to business capital3.		
4. Total liabilities directly attributable (add lines 2 and 3)4.		
5. Total liabilities indirectly attributable (subtract line 4 from line 1)5.		1,600,085,998
6. Average FMV of investment capital before subtraction of liabilities attributable (Form NYC-2.1, Schedule E, Part 4, Column F, line 4) (see instructions)6.		
7. Average FMV of adjusted total assets (Schedule C, Part 1, line 5) (see instructions).....7.	1,809,575,106	
8. Investment capital factor (divide line 6 by line 7)8.		
9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8)9.		
10. Average FMV of business capital before subtraction of liabilities attributable (subtract line 6 from line 7).....10.	1,809,575,106	
11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5)11.	1,600,085,998	
12. Liabilities directly and indirectly attributable to business capital (add lines 3 and 11; if this line 12 exceeds line 10, STOP and do not go further) (see instructions).....12.	1,600,085,998	
13. Liabilities directly attributable to Insurance and Utility Capital13.		
14. Liabilities directly attributable to General Business Capital14.		
15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable15.		
16. Insurance and Utility Capital factor (divide line 15 by line 10)16.		
17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11)17.		
18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17)18.		
19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value from line 22, if this line 19 has a positive value without such addition) (see instructions)...19.		
20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5)20.		
21. Liabilities attributable to General Business Capital (subtract line 2, line 9, line 13 and line 17 from line 1)21.	1,600,085,998	
22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any amount on Schedule C, Part 1, line 10 and add any negative value from line 19, if this line 22 has a positive value without such addition) (see instructions)22.	209,489,108	



SCHEDULE C - (Continued)

Part 3 - Computation of tax on capital base

1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5).....	1a.	152,279,099
1b. At tax rate 0.15% (multiply line 1a by 0.15%).....	1b.	228,419
2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (see instructions).....	2a.	
2b. At tax rate 0.075%. Check the appropriate box: <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. (multiply line 2a by 0.075%).....	2b.	
3a. Cooperative housing corporations (see instructions).....	3a.	
3b. At tax rate 0.04% Enter Boro <input type="text"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (multiply line 3a by 0.04%).....	3b.	
4. Sum of taxes on capital (Enter the sum of lines 1b, 2b and 3b here)	4.	228,419
5. Tax on capital base (Subtract \$10,000 from line 4; if zero or less, enter 0 here and on Schedule A, line 2)	5.	218,419

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

	A	B	C
	Average fair market value as reported	Liabilities attributable to column A amount	Net average value (column A - column B)
1. Total capital that generates income claimed to not be apportionable 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 investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, Part 1, line 8; if zero or less, enter 0).....			4.

Addback to business capital of stock presumed and claimed as investment capital in previous year

	A	B	C
	Average fair market value as reported	Liabilities attributable to column A amount	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, Part 1, line 10) ..5.			5.



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

All taxpayers must complete Schedule E, Parts 1 and 2.

Part 1 - List location for each place of business INSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 444 5th Ave CITY STATE ZIP New York NY 10001	3,383,464	Retail Banking	112	7,081,355	
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total	3,383,464		112	7,081,355	

Part 2 - List location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 315 Bank St CITY STATE ZIP White Plains NY 10606	2,343,679	Retail Banking	110	5,709,807	
NUMBER AND STREET CITY STATE ZIP					
NUMBER AND STREET CITY STATE ZIP					
Total					

COMPLETE ONLY SCHEDULE F, PART 1 OR SCHEDULE F, PART 2

Were your NYC receipts greater than \$50,000,000? YES NO
 If YES, fill out Schedule F, Part 1.
 If NO, and you allocate business income and business capital outside New York City, you may make a one-time election to allocate income and capital using the three factor allocation method by checking the box on this line and filling out Schedule F, Part 2 (see instructions). Otherwise fill out Schedule F, Part 1.....

SCHEDULE F, Part 1 - Computation of Single Receipts Factor Business Allocation Percentage (see instructions)

Taxpayers who do not allocate business income and business capital outside New York City must enter 100% on Schedule F, Part 1, line 2, Schedule C, Part 1, line 12, Schedule B, line 31 and Schedule A, line 25.
 Taxpayers who allocate business income both inside and outside New York City must complete Schedule F, Part 1 and enter percentage from Schedule F, Part 1, line 2, on Schedule C, Part 1, line 12, Schedule B, line 31 and Schedule A, line 25.

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1. Receipts (from Form NYC-2.5, line 54)..... 1.	51,335,009	70,621,140
2. Business Allocation Percentage (line 1, column A divided by line 1, column B). Round to the nearest ten-thousandth of a percentage point. (See instructions)..... 2.		72.6907 %



SCHEDULE F, Part 2 - Computation of three Factor Business Allocation Percentage (see instructions)

Taxpayers with NYC receipts of \$50,000,000 or less who allocate business income and business capital and have made the election by checking the box above Schedule F, Part 1, may use the three factor Business Allocation Percentage computation by completing Schedule F, Part 2. Enter the percentage from line 5 on Schedule B, line 31 and Schedule A, line 25.

		COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1a.	Real estate owned	1a.	1a.
1b.	Real estate rented - multiply by 8 (see instr.) (attach rider)	1b.	1b.
1c.	Inventories owned.....	1c.	1c.
1d.	Tangible personal property owned (see instructions)	1d.	1d.
1e.	Tangible personal property rented - multiply by 8 (see instr., attach rider) ...	1e.	1e.
1f.	Total	1f.	1f.
1g.	Percentage in New York City (divide line 1f, column A by line 1f, column B)	1g.	1g. %
1h.	Multiply line 1g by 3.5	1h.	1h.
2a.	Receipts (from Form NYC-2.5, line 54)	2a.	2a.
2b.	Percentage in New York City (divide line 2a, column A by line 2a, column B).....	2b.	2b. %
2c.	Multiply line 2b by 93	2c.	2c.
3a.	Wages, salaries and other compensation of employees, except general executive officers (see instructions)	3a.	3a.
3b.	Percentage in New York City (divide line 3a, column A by line 3a, column B).....	3b.	3b. %
3c.	Multiply line 3b by 3.5.....	3c.	3c.
Sum of Weighted Factors			
4.	Add lines 1h, 2c and 3c	4.	4.
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 of the weights of the factors present. Enter as percentage. Round to the nearest ten-thousandth of a percentage point. (See instructions). This is your business allocation percentage.....	5.	5. %



SCHEDULE G - Additional Required Information

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) Retail banking
2. Enter your Secondary Business Code (see instructions) _____
3. Trade name of reporting corporation, if different from name entered on page 1 _____
4. Is this corporation included in a consolidated federal return? YES NO
 If "YES", give parent's name: _____ EIN: _____
5. Is this corporation 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, or are you currently under audit? YES NO
 If "YES", 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:
 7a. For years prior to 1/1/15, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? YES NO
 7b. For years beginning on or after 1/1/15, has an amended return(s) been filed? YES NO
8. Did this 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", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder, Total indebtedness to shareholder and Total interest paid YES NO
9. Was this 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 the 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 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 corporation? YES NO
- 11d. Was 50% or more of the 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 this taxpayer 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: 004000202
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 you filed federal form 1120F, did you 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
19. Did you include a disregarded entity in this return? If YES, attach a schedule giving the legal name and EIN of each disregarded entity included. YES NO



SCHEDULE H - DETERMINATION OF TAX RATE

A. Enter the tax rate computed or used below (see instructions).....	A.	8.8500
B. Enter the line number of the tax rate computed or used below (see instructions).....	B.	2
Ca. Enter your unallocated business income from Schedule B, line 30 (see instructions).....	Ca.	11,769,431
Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions).....	Cb.	
D. Enter your allocated business income from Schedule B, line 32a or 32b if used	D.	8,555,282
E. If you are a Qualified Manufacturing Corporation as defined in Administrative Code Section 11-654(1)(k)(4), mark an x in the box (see instr.).....	E.	<input type="checkbox"/>
F. If you are a Financial Corporation as defined in Administrative Code Section 11-654(1)(e)(1)(i), mark an X in the box (see instr.).....	F.	<input type="checkbox"/>

TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)

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

TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)

7. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M	4.425%
8. If unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of allocated business income)	8.85%
9. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$20M (regardless of the amount of unallocated business income)	8.85%
10. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) =$ _____ %
11. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) =$ _____ %
12. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) 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	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) =$ _____ %
	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) =$ _____ %
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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COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 13	DATE	AMOUNT
A. Mandatory First Installment		
B. Payment with Declaration, Form NYC-400		
C. Payment with Notice of Estimated Tax Due	9/15/18	50,000
D. Payment with Notice of Estimated Tax Due	12/15/18	20,000
E. Payment with extension, Form NYC-EXT		
F. Overpayment from preceding year credited to this year		353,266
G. TOTAL of A through F (enter on Schedule A, line 13)		423,266

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	Date	Firm's email address
	PREPARER'S USE ONLY	Preparer's signature	Preparer's printed name	Check if self-employed <input type="checkbox"/>
				Preparer's Social Security Number or PTIN
				Firm's Employer Identification Number
	▲ Firm's name (or yours, if self-employed)	▲ Address		▲ Zip Code

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2018 return is on or before April 15, 2019. For fiscal years beginning in 2018, 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





SUBTRACTION MODIFICATION FOR QUALIFIED BANKS AND OTHER QUALIFIED LENDERS

You MUST attach this form to Form NYC-2 or NYC-2A if you have an entry on Form NYC-2 or NYC-2A, Schedule B, line 23

Name as shown on NYC-2 or NYC-2A. WOO 2018 COR TC FOUR	Employer Identification Number 00 - 4 0 0 0 2 0 3
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SCHEDULE A - Modification used in the current tax year (see instructions)

1. Subtraction modification for qualified banks and other qualified lenders. Enter amount from line 3; If line 3 does not apply, enter amount from line 14 or line 16. (Only one of these three modifications may be utilized.) Add line 21.....1.

	6,034,755	
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Note: All filers must complete Schedule B, even if it is not applicable to you. If this is the case, skip to line 3 and enter 0, then continue with the rest of the form.

SCHEDULE B - Computation of modification for a captive real estate investment trust (REIT) (11-652 (8) (r)) (see instr.)

Identify the captive REIT which you maintained as of April 1, 2014, and which you also maintained for federal income tax purposes on the last day of this tax year

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2. Amount of dividends paid deductions allowed to the captive REIT maintained as identified above 2.

3. Subtraction modification for a captive REIT (multiply line 2 by 160% (1.6); enter here and include on line 1 above. If not applicable, enter 0)..... 3.

SCHEDULE C - Computation of modification for qualified residential loan portfolios (11-652 (8) (s)) (see instructions)

4. Qualified residential loan portfolio assets (Form NYC-2A filers include assets for all qualifying members; see instr.).....4.

5. Total assets (Form NYC-2A filers include assets for all qualifying members; see instructions) 5.

6. Divide line 4 by line 5 (see instructions)..... 6.

Form NYC-2A filers: Complete lines 7 through 10, as applicable

7. Enter average total assets of members that are thrifts and qualified community banks (see instructions).....7.

8. Enter average total assets of all corporations included in the combined group (see instructions)..... 8.

9. Divide line 7 by line 8 (see instructions)..... 9.

10. Entire net income (ENI) subject to this modification (Subtract Schedule E, line 21 from the amount on Form NYC-2A, Schedule B, line 22, then multiply by line 9; see instructions.)10.

11. **Form NYC-2 filers:** ENI subject to this modification (Subtract Schedule E, line 21 from the amount on Form NYC-2, Schedule B, line 22; see instructions)11.

	17,804,186	
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12. Multiply line 10 or line 11, as applicable by 32% (.32) (see instructions).....12.

	5,697,340	
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13. Amounts deducted per IRC sections 166 and 585 in the computation of FTI, less any amounts included in FTI as a result of the recovery of loans (see instructions).....13.

14. Subtraction modification for qualified residential loan portfolios (subtract line 13 from line 12; enter here and include on line 1 above, if applicable. If zero or less, enter 0).....14.

	5,697,340	
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SCHEDULE D - Computation of modification for community banks and small thrifts (11-652 (8) (q)) (see instructions)

15. Total net interest income from qualifying loans (from Schedule F, line 11; see instructions)15.

	12,069,510	
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Form NYC-2A filers - enter the total number of all Schedules F attached to this form

1

16. Subtraction modification for community banks and small thrifts (multiply line 15 by 50% (.5) enter here and include on line 1 above, if applicable)..... 16.

	6,034,755	
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SCHEDULE E - Computation of modification for qualified affordable housing and low income community loans (11-652 (8) (t)) (see instr.)

17. Total net interest income from qualifying loans (from Schedule F, line 11; see instructions) 17.

Form NYC-2A filers: enter the total number of all Schedules F attached to this form

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If average total assets do not exceed \$100 billion, skip lines 18 through 20 and enter amount from line 17 on line 21. (see instr.)

If average total assets exceed \$100 billion but are less than \$150 billion, you must complete lines 18 through line 21. (see instr.)

If average total assets are \$150 billion or greater, you are not eligible for this modification. Proceed directly to line 21 and enter 0. (see instr.)

18. Enter \$150 billion minus average total assets during taxable year 18.

19. Enter \$50 billion..... 19.

20. Subtraction modification factor (divide line 18 by line 19)..... 20.

21. Subtraction modification for qualified affordable housing and low income community loans (multiply line 17 by line 20; enter here and include on line 1 above, if applicable) 21.



**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

Name as shown on NYC-2 or NYC-2A: Employer Identification Number
 WOO 2018 COR TC FOUR 0 0 - 4 0 0 0 2 0 2

- A. NYC-2A filers:** Enter the total number of members in the combined group in the current tax period (see instructions)..A.
- B. NYC-2A filers:** Have there been any changes to the composition of the group of corporations included in this Combined Business Corporation return from the prior tax period. If "YES," please check "YES" and complete schedules Schedule D and/or E on page 2 providing the name, EIN and amount of PNOLC that any corporation which has left the group has taken with them or the name, EIN and amount of PNOLC that any corporation which has entered the group brought with them. (see instructions).....B. YES NO

SCHEDULE A - PNOLC subtraction pool detail and tax period allotment (see instructions)
Part 1 - (see instructions)

1. Unabsorbed net operating loss (UNOL).....	1.	24,389,691	
2. Base year business allocation percentage (BAP)	2.	46	%
3. Base year tax rate	3.	8.85	%
4. Tax value of UNOL (multiply line 1 by line 2 by line 3)	4.	992,9049	
5. PNOLC subtraction pool (divide line 4 by 8.85% or 9.0% (0.0885 or 0.09)).....	5.	11,219,258	

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	Woo TC FOUR	004000203	12/31/15	3	24,389,691	11,464,972	10	1,146,497	8,025,480
B									
C									
D									
E									
F									
G									
H									
Totals from attached sheet(s).....									
1.	Totals				24,389,691	11,464,972		1,146,497	8,025,480

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 32a or line 32b; if zero or less, enter 0 on line 5).....	1.	8,555,282
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.	757,142
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.	218,419
4. Subtract line 3 from line 2 (if zero or less, enter 0).....	4.	538,723
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.	6,087,271

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.	1,146,497	
2. Unused PNOLC subtraction carried forward from prior tax period (see instructions)	2.		
2a. Amount included on line 2 that is a carryforward from entities using the 50% election; if none, enter 0	2a.		
3. PNOLC subtraction available for use this tax period (add lines 1 and 2 and subtract line 2a)	3.	1,146,497	
4. PNOLC subtraction used in the current tax period (see instructions).....	4.	1,146,497	
5. Unused PNOLC subtraction to be carried forward to future tax periods (subtract line 4 from line 3)	5.		
6. Remaining PNOLC subtraction pool (from Schedule A, Part 2, line 1, column H)	6.	8,025,480	
7. Unexhausted PNOLC subtraction (add lines 5 and 6)	7.	8,025,480	

SCHEDULE D - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN PRIOR COMBINED RETURN

Are any entities included in the Combined Business Corporation Tax Return that were not included in the return for the prior period? YES NO

Complete this schedule for each corporation included in the Combined Business Corporation Tax Return that was not included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Amount of PNOLC that entity brought with them

If additional space is required, please use this format on a separate sheet and attach to this page.

SCHEDULE E - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN CURRENT COMBINED RETURN

Are any entities excluded from the Combined Business Corporation Tax Return that were included in the return for the prior period? YES NO

Complete this schedule for each corporation excluded from the Combined Business Corporation Tax Return that was included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this of this tax period (mm-dd-yy)	E Ending date of this of this tax period (mm-dd-yy)	F Amount of PNOLC that entity took with them

If additional space is required, please use this format on a separate sheet and attach to this page.





COMPUTATION OF RECEIPTS FACTOR

You MUST attach this form to Form NYC-2 if you have ANY entries on Form NYC-2, Schedule F, Part 1, line 1, or Part 2, line 2c.

Name as shown on NYC-2: WOO 2018 COR TC FOUR
Employer Identification Number: 00 - 4 0 0 0 2 0 2

COLUMN A - NEW YORK CITY | COLUMN B - EVERYWHERE

Section 11-654.2(2) table with rows 1-3: Sales of tangible personal property, Sales of electricity, Net gains from sales of real property.

Section 11-654.2(3) table with rows 4-6: Rentals of real and tangible personal property, Royalties from patents, copyrights, trademarks, and similar intangible personal property, Sales of rights for certain closed-circuit and cable TV transmissions of an event.

Section 11-654.2(4) table with row 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) [] YES [x] 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) table with rows 9-12: Interest from loans secured by real property, Net gains from sales of loans secured by real property, Interest from loans not secured by real property (QFI []), Net gains from sales of loans not secured by real property (QFI []).

Section 11-654.2(5)(a)(2)(ii) (QFI []) table with row 13: Interest from federal debt.

14. This line intentionally omitted.

Section 11-654.2(5)(a)(2)(ii) table with row 15: Interest from debt of NYS or its political subdivisions, including NYC.

Section 11-654.2(5)(a)(2)(ii) table with row 16: Net gains from federal debt and debt of NYS or its political subdivisions, including NYC.

Section 11-654.2(5)(a)(2)(ii) table with row 17: Interest from debt of other states or their political subdivisions.

Section 11-654.2(5)(a)(2)(ii) table with row 18: Net gains from debt of other states or their political subdivisions.

Section 11-654.2(5)(a)(2)(iii) (QFI []) table with row 19: Interest from asset-backed securities and other government agency debt.

Section 11-654.2(5)(a)(2)(iii) table with row 20: Net gains from government agency debt or asset-backed securities sold through an exchange.

Section 11-654.2(5)(a)(2)(iii) table with row 21: Net gains from all other asset-backed securities.

Section 11-654.2(5)(a)(2)(iv) (QFI []) table with row 22: Interest from corporate bonds.

Section 11-654.2(5)(a)(2)(iv) table with row 23: Net gains from corporate bonds sold through broker/dealer or licensed exchange.

Section 11-654.2(5)(a)(2)(iv) table with row 24: Net gains from other corporate bonds.

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

Section 11-654.2(5)(a)(2)(vi) table with row 26: Net interest from federal funds.

Section 11-654.2(5)(a)(2)(ix) (QFI []) table with row 27: Net income from sales of physical commodities.

Section 11-654.2(5)(a)(2)(x) (QFI []) table with row 28: Marked to market net gains.

Section 11-654.2(5)(a)(2)(viii) (QFI []) table with row 29: Interest from other financial instruments.

Section 11-654.2(5)(a)(2)(vii) (QFI []) table with row 30: Net gains and other income from other financial instruments.

Section 11-654.2(5)(a)(2)(viii) table with row 29: Interest from other financial instruments.

Section 11-654.2(5)(a)(2)(vii) table with row 30: Net gains and other income from other financial instruments.

Section 11-654.2(5)(a)(2)(viii) table with row 29: Interest from other financial instruments.

Section 11-654.2(5)(a)(2)(vii) table with row 30: Net gains and other income from other financial instruments.

Section 11-654.2(5)(a)(2)(viii) table with row 29: Interest from other financial instruments.

Section 11-654.2(5)(a)(2)(vii) table with row 30: Net gains and other income from other financial instruments.

Section 11-654.2(5)(a)(2)(viii) table with row 29: Interest from other financial instruments.

Section 11-654.2(5)(a)(2)(vii) table with row 30: Net gains and other income from other financial instruments.

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
Section 11-654.2(5)(b)					
31.	Brokerage commissions	31.		31.	
32.	Margin interest earned on behalf of brokerage accounts	32.		32.	
33.	Fees for advisory services for underwriting or management of underwriting	33.		33.	
34.	Receipts from primary spread of selling concessions	34.		34.	
35.	Receipts from account maintenance fees.....	35.		35.	
36.	Fees for management or advisory services.....	36.		36.	
37.	Interest from an affiliated corporation	37.		37.	
Section 11-654.2(5)(c)					
38.	Interest, fees, and penalties from credit cards	38.		38.	
39.	Service charges and fees from credit cards	39.		39.	
40.	Receipts from merchant discounts	40.		40.	
41.	Receipts from credit card authorizations and settlement processing	41.		41.	
42.	Other credit card processing receipts	42.		42.	
Section 11-654.2(5)(d)					
43.	Receipts from certain services to investment companies.....	43.		43.	
Section 11-654.2(6)					
44.	Receipts from railroad and trucking business.....	44.		44.	
Section 11-654.2(12)					
45.	Receipts from the operation of vessels	45.		45.	
Section 11-654.2(7)					
46.	Receipts from air freight forwarding.....	46.		46.	
47.	Receipts from other aviation services.....	47.		47.	
Section 11-654.2(8)					
48.	Advertising in newspapers or periodicals	48.		48.	
49.	Advertising on television or radio.....	49.		49.	
50.	Advertising via other means	50.		50.	
Section 11-654.2(9)					
51.	Transportation or transmission of gas through pipes	51.		51.	
Section 11-654.2(10)					
52.	Receipts from other services/activities not specified	52.		52.	4,856,062
Section 11-654.2(11)					
53.	Discretionary adjustments.....	53.		53.	
Total receipts					
54.	Total of columns A and B, pages 1 and 2, lines 1 through 53. Enter here and on NYC-2, Schedule F, Part 1, line 1, Column A and line 1, Column B, or Part 2, line 2a, column A and line 2a, column B.	54.	51,335,009	54.	70,621,140





DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

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

Name (Print or Type)

EMPLOYER IDENTIFICATION 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.

OR

SOCIAL SECURITY NUMBER

_____ - _____ - _____

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	
Leasehold Impr	M39	01/03	7,000,000	700,470	2,000,000	SL		800,000	
F&F 17-1	M7	12/17	838,173	0	2,251,147	200DB		28,415	
1a. Total columns D, E, F, and I.....			7,838,173	700,470	2,251,147			828,415	

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

SCHEDULE C Computation of adjustments to New York City income

	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F	2,251,147	
5. Enter amount from Schedule A1, line 1a, column I		828,415
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.	2,251,147	828,415

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 New York City Administrative Code, as amended pursuant to the authority granted under Part G of Chapter 93 of the Laws of 2002, limits the depreciation deduction for "qualified property," other than "qualified Resurgence Zone property," to the deduction that would have been allowed for such property under IRC §167 had the property been acquired by the taxpayer on September 10, 2001, and therefore, not been eligible for the enhanced deductions allowed by the IRC §168(k). "Qualified Resurgence Zone property" is "qualified property" used substantially in the Resurgence Zone in connection with the active conduct of a trade or business where the original use began with the taxpayer in the Resurgence Zone after September 10, 2001. The Resurgence Zone (defined in sections 11-507(22), 11-602.8(m) and 11-641(p) of the Administrative Code) generally encompasses the area in Manhattan between Canal Street and Houston Street. The Administrative Code also requires appropriate adjustments to the amount of any

gain or loss included in entire net income or unincorporated business entire net income upon the disposition of any property for which the federal and New York City depreciation deductions differ.

NOTE

Deductions for "qualified Resurgence Zone property," are not affected by the above decoupling provisions other than for certain sport utility vehicles. The additional first-year expense deductions under IRC §179 also are not affected other than for certain sport utility vehicles. See below.

NOTE

Any exceptions to the decoupling provisions provided in the Administrative Code for Qualified New York Liberty Zone property or Qualified New York Liberty Zone leasehold improvements as defined in IRC §1400L have expired.



Business Corporation Tax Test Case Five

Begins on the next page

Taxpayer name	HOLD 2018 COR TC FIVE
EIN	004000203
Primary Form	NYC-2
Associated Form(s)	NYC2.1 NYC2.4 NYC9.7C
Attachments	None
Purpose of test	100% NYC allocation with associated forms
Other instructions	None

SCHEDULE B - Computation of Tax on Business Income Base

1.	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>).	610,171	
2.	Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1 by alien corporations		
3.	Any other income not included on line 1 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 1 by non-alien corporations		
5.	Interest on federal, state, municipal and other obligations not included on line 1 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 (<i>see inst; attach rider</i>).....	11,606	
8.	NYC Corporate Taxes deducted on federal return (<i>see instructions</i>)	8,245	
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 (<i>attach Form NYC-399 and/or NYC-399Z</i>).....		
12.	Payment for use of intangibles		
13.	Intentionally Omitted		
14.	Other additions (<i>see instructions; attach rider</i>).....	2,630	
15.	Total of lines 1 through 14	632,652	
16.	Gain on sale of certain property acquired prior to 1/1/66 (<i>see instructions</i>)		
17.	NYC and NYS tax refunds included in line 15 (<i>see instructions</i>)		
18.	Wages and salaries subject to federal jobs credit (<i>see instructions</i>).....		
19.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (<i>attach Form NYC-399 and/or NYC-399Z; see instructions</i>)		
20.	Other subtractions (<i>see instructions</i>) (<i>attach rider</i>)		
21.	Total subtractions (<i>add lines 16 through 20</i>).....		
22.	Net modifications to federal taxable income (<i>subtract line 21 from line 15</i>).....	632,652	
23.	Subtraction modification for qualified banks and other qualified lenders (<i>from Form NYC-2.2, Schedule A, line 1; see instructions</i>) ..		
24.	Entire net income (ENI) (<i>subtract line 23 from line 22</i>)	632,652	
25.	Investment and other exempt income (<i>from Form NYC-2.1, Schedule D, line 1</i>).....	4,388	
26.	Entire net income less investment and other exempt income	628,264	
27.	Excess interest deductions attributable to investment income, investment capital and other exempt income (<i>from Form NYC-2.1, Schedule D, line 2</i>).....		
28.	Business income (<i>add lines 26 and 27</i>)	628,264	
29.	Addback of income previously reported as investment income (<i>from Form NYC-2.1, Schedule F, Part 2, line 6; if zero or less, enter 0; see instructions</i>).....		
30.	Business income after addback (<i>add lines 28 and 29</i>)	628,264	
31.	Business allocation percentage (<i>from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5; if not allocating, enter 100%</i>)	100.0000	%
32a.	Allocated business income after addback (<i>multiply line 30 by line 31</i>)	628,264	
32b.	If the amount on line 32a is not correct, enter correct amount here and explain in rider (<i>see instructions</i>).....		
33.	Prior net operating loss conversion subtraction (<i>from Form NYC-2.3, Schedule C, line 4</i>).....		
34.	Allocated business income less prior net operating loss conversion subtraction (<i>see instructions</i>).....	628,264	
35.	Net operating loss deduction (<i>from Form NYC-2.4, Schedule A, line 6</i>).....		
36.	Business income base (<i>subtract line 35 from line 34</i>).....	628,264	
37.	Tax rate (<i>see instructions</i>).....	6.5	%
38.	Tax on business income base (<i>multiply line 36 by line 37 and enter here and on Schedule A, line 1</i>)	40,837	

Note: If you make an entry on line 23, 25, 27, 29, 33 or 35, you must complete and file the appropriate attachment form.



SCHEDULE C - Computation of Tax on Capital Base

Part 1 - Computation of Total Business Capital

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

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

	COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
1. Total assets from federal return1.	11,121,728	11,207,369	11,164,549
2. Real property and marketable securities included in line 12.			
3. Subtract line 2 from line 13.			11,164,549
4. Real property and marketable securities at fair market value4.			
5. Adjusted total assets (add lines 3 and 4)5.			11,164,549
6. Total liabilities (see instructions)6.			
7. Total capital (subtract line 6, column C, from line 5, column C) 7.			11,164,549
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.			11,164,549
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0) 10.			
11. Total business capital (add lines 9 and 10) (see instructions) 11.			11,164,549
12. Business allocation percentage (from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5; if not allocating, enter 100%) . 12.			100.0000 %

Part 2 - Computation of Liabilities Attributable to Investment Capital and Within Business Capital

	COLUMN A	COLUMN B
1. Total liabilities (Schedule C, Part 1, line 6) (see instructions)1.		
2. Liabilities directly attributable to investment capital (see instructions)2.		
3. Liabilities directly attributable to business capital3.		
4. Total liabilities directly attributable (add lines 2 and 3)4.		
5. Total liabilities indirectly attributable (subtract line 4 from line 1)5.		
6. Average FMV of investment capital before subtraction of liabilities attributable (Form NYC-2.1, Schedule E, Part 4, Column F, line 4) (see instructions)6.		
7. Average FMV of adjusted total assets (Schedule C, Part 1, line 5) (see instructions)..... 7.	11,164,549	
8. Investment capital factor (divide line 6 by line 7) 8.		
9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8) 9.		
10. Average FMV of business capital before subtraction of liabilities attributable (subtract line 6 from line 7)..... 10.	11,164,549	
11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5) 11.		
12. Liabilities directly and indirectly attributable to business capital (add lines 3 and 11; if this line 12 exceeds line 10, STOP and do not go further) (see instructions)..... 12.		
13. Liabilities directly attributable to Insurance and Utility Capital13.		
14. Liabilities directly attributable to General Business Capital14.		
15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable15.		
16. Insurance and Utility Capital factor (divide line 15 by line 10)16.		
17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11)17.		
18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17)18.		
19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value from line 22, if this line 19 has a positive value without such addition) (see instructions)...19.		
20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5)20.		
21. Liabilities attributable to General Business Capital (subtract line 2, line 9, line 13 and line 17 from line 1)21.		
22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any amount on Schedule C, Part 1, line 10 and add any negative value from line 19, if this line 22 has a positive value without such addition) (see instructions)22.	11,164,549	



SCHEDULE C - (Continued)

Part 3 - Computation of tax on capital base

1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5).....	1a.	11,164,549	
1b. At tax rate 0.15% (multiply line 1a by 0.15%).....	1b.	16,747	
2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (see instructions).....	2a.		
2b. At tax rate 0.075%. Check the appropriate box: <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. (multiply line 2a by 0.075%).....	2b.		
3a. Cooperative housing corporations (see instructions).....	3a.		
3b. At tax rate 0.04% Enter Boro <input type="text"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (multiply line 3a by 0.04%)	3b.		
4. Sum of taxes on capital (Enter the sum of lines 1b, 2b and 3b here)	4.	16,747	
5. Tax on capital base (Subtract \$10,000 from line 4; if zero or less, enter 0 here and on Schedule A, line 2)	5.	6,747	

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

	A	B		C
	Average fair market value as reported	Liabilities attributable to column A amount		Net average value (column A - column B)
1. Total capital that generates income claimed to not be apportionable 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 investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, Part 1, line 8; if zero or less, enter 0)			4.	

Addback to business capital of stock presumed and claimed as investment capital in previous year

	A	B		C
	Average fair market value as reported	Liabilities attributable to column A amount		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, Part 1, line 10) ..5.			5.	



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

All taxpayers must complete Schedule E, Parts 1 and 2.

Part 1 - List location for each place of business INSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					

Part 2 - List location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					

COMPLETE ONLY SCHEDULE F, PART 1 OR SCHEDULE F, PART 2

Were your NYC receipts greater than \$50,000,000? YES NO

If YES, fill out Schedule F, Part 1.

If NO, and you allocate business income and business capital outside New York City, you may make a one-time election to allocate income and capital using the three factor allocation method by checking the box on this line and filling out Schedule F, Part 2 (see instructions). Otherwise fill out Schedule F, Part 1.....

SCHEDULE F, Part 1 - Computation of Single Receipts Factor Business Allocation Percentage (see instructions)

Taxpayers who do not allocate business income and business capital outside New York City must enter 100% on Schedule F, Part 1, line 2, Schedule C, Part 1, line 12, Schedule B, line 31 and Schedule A, line 25.

Taxpayers who allocate business income both inside and outside New York City must complete Schedule F, Part 1 and enter percentage from Schedule F, Part 1, line 2, on Schedule C, Part 1, line 12, Schedule B, line 31 and Schedule A, line 25.

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1. Receipts (from Form NYC-2.5, line 54)..... 1.	6,275,203	6,275,203
2. Business Allocation Percentage (line 1, column A divided by line 1, column B). Round to the nearest ten-thousandth of a percentage point. (See instructions)..... 2.		100.0000 %



SCHEDULE F, Part 2 - Computation of three Factor Business Allocation Percentage (see instructions)

Taxpayers with NYC receipts of \$50,000,000 or less who allocate business income and business capital and have made the election by checking the box above Schedule F, Part 1, may use the three factor Business Allocation Percentage computation by completing Schedule F, Part 2. Enter the percentage from line 5 on Schedule B, line 31 and Schedule A, line 25.

		COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1a.	Real estate owned	1a.	1a.
1b.	Real estate rented - multiply by 8 (see instr.) (attach rider)	1b.	1b.
1c.	Inventories owned.....	1c.	1c.
1d.	Tangible personal property owned (see instructions)	1d.	1d.
1e.	Tangible personal property rented - multiply by 8 (see instr., attach rider) ...	1e.	1e.
1f.	Total	1f.	1f.
1g.	Percentage in New York City (divide line 1f, column A by line 1f, column B)	1g.	1g. %
1h.	Multiply line 1g by 3.5	1h.	1h.
2a.	Receipts (from Form NYC-2.5, line 54)	2a.	2a.
2b.	Percentage in New York City (divide line 2a, column A by line 2a, column B).....	2b.	2b. %
2c.	Multiply line 2b by 93	2c.	2c.
3a.	Wages, salaries and other compensation of employees, except general executive officers (see instructions)	3a.	3a.
3b.	Percentage in New York City (divide line 3a, column A by line 3a, column B).....	3b.	3b. %
3c.	Multiply line 3b by 3.5.....	3c.	3c.
Sum of Weighted Factors			
4.	Add lines 1h, 2c and 3c	4.	4.
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 of the weights of the factors present. Enter as percentage. Round to the nearest ten-thousandth of a percentage point. (See instructions). This is your business allocation percentage.....	5.	5. %



SCHEDULE G - Additional Required Information

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) business activity
2. Enter your Secondary Business Code (see instructions) _____
3. Trade name of reporting corporation, if different from name entered on page 1 _____
4. Is this corporation included in a consolidated federal return? YES NO
 If "YES", give parent's name: _____ EIN: _____
5. Is this corporation 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, or are you currently under audit? YES NO
 If "YES", Internal Revenue Service State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
 by whom? New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
7. If "YES" to question 6:
 7a. For years prior to 1/1/15, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed?..... YES NO
 7b. For years beginning on or after 1/1/15, has an amended return(s) been filed? YES NO
8. Did this 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", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder, Total indebtedness to shareholder and Total interest paid YES NO
9. Was this 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 the 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 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 corporation? YES NO
- 11d. Was 50% or more of the 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 this taxpayer 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 you filed federal form 1120F, did you 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
19. Did you include a disregarded entity in this return? If YES, attach a schedule giving the legal name and EIN of each disregarded entity included..... YES NO



SCHEDULE H - DETERMINATION OF TAX RATE

A. Enter the tax rate computed or used below (see instructions).....	A.	6.5000
B. Enter the line number of the tax rate computed or used below (see instructions).....	B.	1
Ca. Enter your unallocated business income from Schedule B, line 30 (see instructions).....	Ca.	628,264
Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions).....	Cb.	
D. Enter your allocated business income from Schedule B, line 32a or 32b if used	D.	628,264
E. If you are a Qualified Manufacturing Corporation as defined in Administrative Code Section 11-654(1)(k)(4), mark an x in the box (see instr.).....	E.	<input type="checkbox"/>
F. If you are a Financial Corporation as defined in Administrative Code Section 11-654(1)(e)(1)(i), mark an X in the box (see instr.).....	F.	<input type="checkbox"/>

TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)

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

TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)

7. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M	4.425%
8. If unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of allocated business income)	8.85%
9. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$20M (regardless of the amount of unallocated business income)	8.85%
10. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) =$ _____ %
11. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) =$ _____ %
12. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) 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	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) =$ _____ %
	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) =$ _____ %
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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COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 13	DATE	AMOUNT
A. Mandatory First Installment		2,083
B. Payment with Declaration, Form NYC-400	6/15	6,805
C. Payment with Notice of Estimated Tax Due	9/15	7,306
D. Payment with Notice of Estimated Tax Due		
E. Payment with extension, Form NYC-EXT		
F. Overpayment from preceding year credited to this year		24,197
G. TOTAL of A through F (enter on Schedule A, line 13)		40,391

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	Date	Firm's email address
	PREPARER'S USE ONLY	Preparer's signature	Preparer's printed name	Check if self-employed <input type="checkbox"/>
				Preparer's Social Security Number or PTIN
				Firm's Employer Identification Number
	▲ Firm's name (or yours, if self-employed)	▲ Address		▲ Zip Code

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2018 return is on or before April 15, 2019. For fiscal years beginning in 2018, 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





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 as shown on NYC-2 or NYC-2A: HOLD 2018 COR TC FIVE; Employer Identification Number: 00-4000203

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

Table with 5 rows: 1. Gross exempt CFC income (4,388); 2. Gross exempt unitary corporation dividends; 3. Add lines 1 and 2 (4,388); 4. 40% safe harbor reduction; 5. Exempt CFC income and exempt unitary corporation dividends after safe harbor reduction.

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

Table with 11 rows: 6. Gross exempt unitary insurance or utility dividends; 7. Interest deductions directly attributable; 8. Interest deductions indirectly attributable; 9. Total interest deductions; 10. Exempt unitary insurance or utility dividends; 11. Excess interest deductions.

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

Table with 4 rows: 12. Interest deductions directly attributable; 13. Interest deductions indirectly attributable; 14. Total interest deductions.

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

Table with 3 rows: 15. Interest deductions directly attributable; 16. Interest deductions indirectly attributable; 17. Total interest deductions.

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

Table with 4 rows: 18. Total gross other exempt income (4,388); 19. Interest deductions attributable; 20. Other exempt income (4,388); 21. Excess interest deductions.

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

Table with 5 rows: 22. Add lines 5 and 10; 23. Excess interest deductions; 24. Other exempt income; 25. Excess interest deductions.

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.	632,652	
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.	4,388	
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.	4,388	
29. Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0).....	29.	628,264	

SCHEDULE C - Investment income (see instructions)

Part 1 - Limitation on gross investment income (see instructions)

1. ENI (from Form NYC-2 or NYC-2A, Schedule B, line 24)	1.	632,652	
2. 8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero).....	2.	50,612	
3. Gross investment income from investments generating income not taxable by New York City under the U.S. Constitution... 3.	3.		
4. Limitation on gross investment income (enter the greater of line 2 or line 3).....	4.	50,612	
5. Remaining limitation (subtract line 3 from line 4; if zero or less, enter 0).....	5.	50,612	
6. Dividend income from investment capital from stocks actually held more than one year ..6.	6.		
7. Net capital gains in excess of losses from investment capital from stocks actually held more than one year	7.		
8. Add lines 6 and 7.....	8.		
9. Gross investment income from stocks actually held more than one year after limitation (enter the lesser of line 5 or line 8)	9.		
10. Remaining balance of limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)	10.	50,612	
11. Dividend income from investment capital from stocks presumed held more than one year 11.	11.		
12. Gross investment income from stocks presumed held more than one year after limitation (enter the lesser of line 10 or line 11)	12.		
13. Total gross investment income (add lines 3, 9 and 12)	13.		

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.		
15. Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	15.		

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.		
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.		

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.		
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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.	4,388	
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.		

SCHEDULE E - Investment capital (see instructions)

Part 1 - Investment capital that generates income claimed not taxable by New York City 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; enter only directly owned assets in items A through F)

Item	A Description of asset	B Number of shares acquired, if applicable	C Date acquired	D Number of shares sold, if applicable	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A								
B								
C								
D								
E								
F								
Total from additional sheet(s)								
1. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 1						1.		

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; enter only directly owned investments in items A through F)

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)								
2. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 2						2.		

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 F through H on the corresponding lines below; enter only directly owned investments in items A through F)

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 3						3.		

Part 4 - Total Investment capital

4. Total of all investment capital (add lines 1, 2 and 3 in columns F, G and H)	4.		
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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; enter only directly owned investments in items A through F)

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 Schedule C, Part 1 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.		





NET OPERATING LOSS DEDUCTION (NOLD)

You MUST attach this form to Form NYC-2 or NYC-2A each tax year

For Calendar Year 2018 or Fiscal Year Beginning _____, 2018 and ending _____

Name as shown on NYC-2 or NYC-2A: HOLD 2018 COR TC FIVE	Employer Identification Number 0 0 - 4 0 0 0 2 0 3
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- A. Were there any special federal Net Operating Loss elections? YES NO
- B. NYC-2A filers: Have there been any changes in the composition of the group of corporations included in this Combined Business Corporation Tax Return from the prior tax period? If "YES," please complete page 2. (See instructions) YES NO
- C. Are you making an election to waive the carryback period for NOLs generated in the current tax period?..... YES NO

SCHEDULE A - COMPUTATION OF CURRENT NYC NET OPERATING LOSS DEDUCTION (NOLD)

1. Multiply Form NYC-2 or NYC-2A, Schedule B, line 34 by your appropriate business income base tax rate for the current year from Schedule H, Determination of Tax Rate in Form NYC-2 or NYC-2A (see instr.)	1.	40,837	
2. Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3)	2.	6,747	
3. Subtract line 2 from line 1. If less than zero, enter "0" (see instructions)	3.	34,090	
4. Maximum amount of NOLs to be deducted in the current tax year (divide line 3 by the same business income base tax rate used for line 1)	4.	524,464	
5a. NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a.		
5b. NOL incurred in the current year	5b.		
5c. Carryback of NOL from a subsequent year	5c.		
If you have an entry on line 5c, list the year(s) from which the NOLs are being carried back _____			
5d. Add lines 5a through 5c	5d.		
5e. NOLs expired before current year	5e.		
5f. Total NOLs available in this period (subtract line 5e from line 5d)	5f.		
6. NOLD to be used in the current tax year. (Enter the lesser of line 4 or line 5f. Enter here and on Form NYC-2 or NYC-2A, Schedule B, line 35)	6.		
7. Unused NOLD (subtract line 6 from line 5f, do not enter less than zero)	7.		

SCHEDULE B - THIS SCHEDULE INTENTIONALLY OMITTED

SCHEDULE C - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN PRIOR COMBINED RETURN

Are any entities included in the Combined Business Corporation Tax Return that were not included in the return for the prior period? YES NO

Complete this schedule for each corporation included in the Combined Business Corporation Tax Return that was not included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Reason(s) INCLUDED in combined business corporation tax return

If additional space is required, please use this format on a separate sheet and attach to this page.

SCHEDULE D - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN CURRENT COMBINED RETURN

Are any entities excluded from the Combined Business Corporation Tax Return that were included in the return for the prior period? YES NO

Complete this schedule for each corporation excluded from the Combined Business Corporation Tax Return that was included in the Combined Business Corporation Tax Return for the prior tax period.

A Name of corporation	B Employer Identification Number	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Reason(s) EXCLUDED from combined business corporation tax return

If additional space is required, please use this format on a separate sheet and attach to this page.

SCHEDULE E - NYC NET OPERATING LOSS DEDUCTION SCHEDULE (NOLD)

APPLICABLE YEAR	COLUMN A - Tax Year	COLUMN B - Amount from NYC-2A or NYC-2, Sch. B, line 34	COLUMN C - NYC Net Operating Loss Generated	COLUMN D - NYC Net Operating Loss Utilized	COLUMN E - NYC Net Operating Loss Expired	COLUMN F - NYC Net Operating Loss Remaining
1.	19th preceding yr					
2.	18th preceding yr					
3.	17th preceding yr					
4.	16th preceding yr					
5.	15th preceding yr					
6.	14th preceding yr					
7.	13th preceding yr					
8.	12th preceding yr					
9.	11th preceding yr					
10.	10th preceding yr					
11.	9th preceding yr					
12.	8th preceding yr					
13.	7th preceding yr					
14.	6th preceding yr					
15.	5th preceding yr					
16.	4th preceding yr					
17.	3rd preceding yr					
18.	2nd preceding yr					
19.	1st preceding yr					
20.	Current year					





ATTACH TO FORM NYC-2 OR NYC-2A

For CALENDAR YEAR 2018 or FISCAL YEAR beginning _____ 2018 and ending _____

Name as shown on NYC-2 or NYC-2A: HOLD 2018 COR TC FIVE	EMPLOYER IDENTIFICATION NUMBER 0 0 - 4 0 0 0 2 0 3
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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.	4,615	
2. Enter amount from Schedule C, line 9.....	2.		
3. Total of 1 and 2	3.	4,165	
4. Tax from Form NYC-2 or NYC-2A, Schedule A, line 1	4.	7,500	
5. Multiply line 4 by 4/ _____ (see instructions)	5.	4,615	
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.	4,615	

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): HOLD PARTNERS	EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP 0 0 - 4 0 0 0 2 1 3
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1. Unincorporated business tax paid by distributing partnership (from Form NYC-204, Sch. A, line 23)	1.		
2. Credits taken by distributing partnership on its own return (from Form NYC-204, Schedule A, lines 20 and 22a through 22e) (see instructions)	2.	1,451,390	
3. Total of lines 1 and 2	3.	1,451,390	
4. Distributive share percentage with respect to the distributing partnership (from distributing partnership's Form NYC-204, Schedule C. Attach copy)	4.		
5. Multiply line 3 by the percentage on line 4.....	5.		
6. Tax from Form NYC-2 or NYC-2A, Schedule A, line1 (modified if necessary - see instructions)	6.	7,500	
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.	7,500	
9. Multiply line 8 by 4/ _____ (see instructions).....	9.	4,615	
10. Enter lesser of line 5 and line 9	10.		

SCHEDULE C

COMPLETE SCHEDULE C IF YOU HAVE UBT PAID CREDITS FROM PRECEDING YEARS THAT YOU MAY CARRY FORWARD TO 2019

APPLICABLE YEAR	COLUMN A Credit Available in 2018	COLUMN B	COLUMN C Credit Carryforward to 2019. Column A Minus Column B (if less than zero, enter "0")
1. Current year	4,615	4,615	
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).....			

Business Corporation Tax Test Case Six

Begins on the next page

Taxpayer name	NOVA 2018 COR TC SIX
EIN	004000300
Primary Form	NYC-2S
Associated Form(s)	None
Attachments	None
Purpose of test	Basic 2S
Other instructions	None



For CALENDAR YEAR 2018 or FISCAL YEAR beginning 1/1/ 2018 and ending 12/31

Name: NOVA 2018 COR TC SIX; In care of: Jane Nova; Address: 1 Centre Street, New York, NY 10007; Employer Identification Number: 00-4000300; Business Code Number: 561900; Date organized: 1/20/15

CHECK ALL THAT APPLY: Special short period return, Amended return, Federal form filed: 1120

SCHEDULE A - Computation of Balance Due or Overpayment

Table with 15 rows for tax computation. Line 1: 1,371; Line 2: 0; Line 3: 186,457; Line 4: 1,371; Line 5: 1,603; Line 6: 232; Line 7: 22; Line 8: 210; Line 9: 210; Line 10: 20,653; Line 11: 186,057; Line 12: 241,783

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 [X]

Signature of officer: CFO, Date: 1/15/19, Firm's email address: jdoe@email.com; Preparer's signature: John Doe, Date: [blank], Firm's Employer Identification Number: 55-5555550

SCHEDULE B - Computation of Tax on Business Income Base

1.	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	1.	21,217	
2.	Interest on federal, state, municipal and other obligations not included on line 1	2.		
3.	Income taxes paid to the US or its possessions deducted on federal return	3.		
4.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on federal return (see inst; attach rider)	4.	(46)	
5.	NYC Corporate Taxes deducted on federal return (see instructions)	5.	(78)	
6.	ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)	6.		
7.	Total additions (add lines 1 through 6)	7.	21,093	
8.	NYC and NYS tax refunds included on line 7 (see instructions)	8.		
9.	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)	9.		
10.	Total subtractions (add lines 8 and 9)	10.		
11.	Net Business Income (subtract line 10 from line 7) (see instructions)	11.	21,093	
12.	Tax rate (see instructions)	12.	6.5	%
13.	Tax on business income base (multiply line 11 by line 12 and enter here and on Schedule A, line 1)	13.	1,371	

SCHEDULE C - Computation of Tax on Capital Base

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

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

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1.	142,049	241,783	1.	191,916
2.			2.	
3.			3.	191,916
4.			4.	
5.			5.	191,916
6.	127,508	223,560	6.	175,534
7.			7.	16,382

Computation of tax on capital base:

	A Business Capital	B Tax Rate		C Tax on Business Capital Base
8a.	16,382	X 0.0015	8a.	25
8b.		X 0.0004	8b.	
9.			9.	25
10.			10.	0

SCHEDULE D - Additional Required Information

- List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) Consulting Services
- At any time during the taxable year, did the 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
- If "YES" to question 2, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- 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
- Does this taxpayer 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
- If "YES" to question 4, were all required Commercial Rent Tax Returns filed? YES NO
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: _____
- 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



SCHEDULE E - DETERMINATION OF TAX RATE

A. Enter the tax rate computed or used below (see instructions)	A.	6.50 %
B. Enter the line number of the tax rate computed or used below (see instructions)	B.	1
C. Enter your business income from Schedule B, line 11	C.	21,093
D. If you are a Qualified Manufacturing Corporation as defined in Administrative Code Section 11-654(1)(k)(4), mark an x in the box (see instr.)	D.	<input type="checkbox"/>

TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)

1. If business income (Schedule B, line 11) is less than \$1M.	6.50%
2. If business income (Schedule B, line 11) is equal to or greater than \$1M but less than \$1.5M	$6.50\% + (2.35\% \times \frac{\text{line 11} - 1,000,000}{500,000}) =$ _____ %
3. If business income (Schedule B, line 11) is equal to or greater than \$1.5M	8.85%

TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)

4. If business income (Schedule B, line 11) is less than \$10M	4.425%
5. If business income (Schedule B, line 11) is equal to or greater than \$10M but less than \$20M	$4.425\% + (4.425\% \times \frac{\text{line 11} - 10,000,000}{10,000,000}) =$ _____ %
6. If business income (Schedule B, line 11) is equal to or greater than \$20M	8.85%

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 5	DATE	AMOUNT
A. Mandatory First Installment		
B. Payment with Declaration, Form NYC-400		
C. Payment with Notice of Estimated Tax Due		
D. Payment with Notice of Estimated Tax Due		
E. Payment with Extension, Form NYC-EXT	3/15/2018	1,000
F. Overpayment from preceding year credited to this year		603
G. TOTAL of A through F (enter on Schedule A, line 5)		1,603

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 2018 return is on or before April 15, 2019. For fiscal years beginning in 2018, 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



Business Corporation Tax Test Case Seven

Begins on the next page

Taxpayer name	ROMI 2018 COR TC SEVEN
EIN	004000400
Primary Form	NYC-300
Associated Form(s)	None
Attachments	None
Purpose of test	Completion of Form NYC-300
Other instructions	None



For CALENDAR YEAR 2019 or FISCAL YEAR beginning _____, 2019 and ending _____, _____

Print or Type:

Name (If combined filer, give name of designated agent) See Instructions ROMI 2018 COR TC SEVEN		Name Change <input checked="" type="checkbox"/>	Taxpayer's Email Address JDoe@ROMI.com	
In Care of John Doe		EMPLOYER IDENTIFICATION NUMBER 0 0 - 4 0 0 0 4 0 0		
Address (number and street) 59 Maiden Lane		Address Change <input type="checkbox"/>		BUSINESS CODE NUMBER AS PER FEDERAL RETURN 4 3 1 5 0 0
City and State New York, NY	Zip Code 10038	Country (if not US)		
Business telephone number 212.555.1212		Person to contact John Doe		

Business C Corporations only. Filing form: NYC-2, NYC-2A, NYC-2S

COMPUTATION OF MANDATORY FIRST INSTALLMENT

		Payment Amount	
A. Payment	Amount included with form - Make payable to: NYC Department of FinanceA.	150,000	
1.	C Corporation tax from the second preceding year	800,000	
2.	First installment for upcoming year	200,000	
3.	Credits from prior year	50,000	
4.	Amount due (line 2 less line 3)	150,000	

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this form, 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 form with the preparer listed below. (See instructions)YES

SIGN HERE	Signature of officer	Title CFO	Date 4/12/19	Firm's email address JDoe@ROMI.com
	PREPARER'S USE ONLY		Preparer's printed name John Doe	Preparer's Social Security Number or PTIN 1 2 3 - 4 5 - 6 7 8 9
	ROMI Inc.	59 Maiden Lane, New York, NY	10038	Firm's Employer Identification Number 0 0 - 4 0 0 0 4 0 0

▲ Firm's name (or yours, if self-employed) ▲ Address ▲ Zip Code

MAILING INSTRUCTIONS:

MAIL FORM TO:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3929
NEW YORK, NY 10008-3929

Make remittance payable to the order of:
NYC DEPARTMENT OF FINANCE
Payment must be made in U.S.dollars,
drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on your declaration and remittance.

KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS ON PAGE 2.

ELECTRONIC FILING

Register for electronic filing. It is an easy, secure and convenient way to file a declaration and an extension and pay taxes on-line.
For more information log on to **NYC.gov/eservices**

Business Corporation Tax Test Case Eight

Begins on the next page

Taxpayer name	RORI 2018 COR TC Eight
EIN	004000500
Primary Form	NYC-EXT
Associated Form(s)	None
Attachments	None
Purpose of test	Completion of Form NYC-EXT
Other instructions	None



Final Return - Check this box if you have ceased operations.

PRINT OR TYPE For CALENDAR YEAR 2018 or Fiscal Year beginning 1/1, 2018 and ending 12/31, 2018

Name (if combined corporate filer, give name of reporting corporation) Name Change
RORI 2018 COR TC EIGHT

In Care of
Finance Testing

Unincorporated Business-Individuals Only First Name _____ Last Name _____ Name Change

Business address (number and street) Address Change
1 Centre Street

City and State _____ Zip Code 10007 Country (if not US) _____

Business Telephone Number 212.666.6666 Email Address rori@email.com

EMPLOYER IDENTIFICATION NUMBER

0	0	4	0	0	0	5	0	0
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OR
SOCIAL SECURITY NUMBER
 (FOR UNINCORPORATED BUSINESS-INDIVIDUALS ONLY)

--	--	--	--	--	--	--	--	--

BUSINESS CODE NUMBER AS PER FEDERAL RETURN

4	3	1	5	0	0
---	---	---	---	---	---

Tax Type

Corporation Tax		Unincorporated Business Tax (UBT)		
<input checked="" type="checkbox"/> Business C Corporations only	<input type="checkbox"/> General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only	<input type="checkbox"/> Banking Subchapter S Corporations only	<input type="checkbox"/> Partnership	<input type="checkbox"/> Individuals Single-Member LLCs, Estates or Trusts
NYC-2 NYC-2A NYC-2S	NYC-3L NYC-3A NYC-4S NYC-4SEZ	NYC-1 NYC-1A	NYC-204 NYC-204EZ	NYC-202 NYC-202S NYC-202EIN

Check the box if the organization is a corporation and is the common parent of a group that intends to file a combined return. If checked, attach a schedule, listing the name, address and Employer Identification Number (EIN) for each member covered by this application.

Payment Information

For payment amount, refer to the tax form for the tax that you will be filing after the extension period. Finance forms and instructions are available on line at **NYC.gov/finance**.

		Payment Amount
A. Payment	Amount included with form. Make payable to: NYC Department of Finance.....A.	50,000
1.	Current Year Estimated Tax	100,000
2.	If amount on line 1 exceeds \$1,000, enter 25% of line 1 (For S Corporations only -- for UBT and C Corporations leave blank)	25,000
3.	Total of lines 1 and 2	125,000
4.	Total payments and credits	75,000
5.	Balance due. Subtract line 4 from line 3	50,000

CERTIFICATION OF TAXPAYER OR OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this form, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

Signature: _____ Title (if an officer): CFO Date: Feb 15, 2019

Business Corporation Tax Test Case Nine

Begins on the next page

Taxpayer name	RMNI 2018 COR TC Nine
EIN	004000600
Primary Form	NYC-EXT1
Associated Form(s)	None
Attachments	None
Purpose of test	Completion of Form NYC-EXT1
Other instructions	None

For CALENDAR YEAR 2018 or FISCAL YEAR beginning 1/1, 2018 and ending 12/31/18

Print or Type:

Name (if combined corporate filer, give name of reporting corporation - see instructions)		Name Change <input type="checkbox"/>
RMNI 2018 COR TC Nine		
In Care of		
Perry Mason		
Address (number and street)		Address Change <input type="checkbox"/>
100 Fifth Avenue		
City and State	Zip Code	Country (if not US)
New York, NY	10022	

TAXPAYER'S EMAIL ADDRESS
PMason@rmni.com
EMPLOYER IDENTIFICATION NUMBER
004000600
BUSINESS CODE NUMBER AS PER FEDERAL RETURN
431500

CHECK THE TAX TYPE AND TYPE OF RETURN FOR WHICH THIS EXTENSION IS BEING FILED. CHECK ONLY ONE BOX FOR EACH.

<input checked="" type="checkbox"/> Business Corporation Tax C Corporations only	<input type="checkbox"/> General Corporation Tax Subchapter S Corporations only	<input type="checkbox"/> Banking Corporation Tax Subchapter S Corporations only
<input type="checkbox"/> NYC-2 <input checked="" type="checkbox"/> NYC-2A <input type="checkbox"/> NYC-2S	<input type="checkbox"/> NYC-3L <input type="checkbox"/> NYC-3A <input type="checkbox"/> NYC-4S <input type="checkbox"/> NYC-4SEZ	<input type="checkbox"/> NYC-1 <input type="checkbox"/> NYC-1A

The taxpayer named above requests an additional 3-month extension of time until 01 - 15 - 2019 to file its tax return.
MM DD YYYY

Explain in detail why an additional extension of time to file is needed.

Our accountant was arrested and the FBI has not released the contents of his office.

SCHEDULE A This schedule should be completed by NYC combined return filers (Form NYC-2A, NYC-3A or NYC-1A)

List name and Employer Identification Number for each member in the combined group. Attach rider for additional names.

	NAME OF MEMBER CORPORATION (EXCLUDING REPORTING CORPORATION)	EMPLOYER IDENTIFICATION NUMBER
1.	Member One	004000601
2.	Member Two	004000602
3.		
4.		
5.		
6.		

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.

SIGN HERE: Signature of Officer:	Title: CFO	Date: 1/12/19
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MAILING INSTRUCTIONS

To receive proper credit, you must enter your correct Employer Identification Number on your application.

Mail your completed application to the following address:

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