

NEW YORK CITY DEPARTMENT OF FINANCE

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

TAX YEAR 2015

VERSION 1.0

JULY 15, 2016

Revision History

Version	Author	Date	Change Highlights
1.0	Lawrence Sporn	07/15/2016	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 BTeFile Program must test.

WHAT TO TEST

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

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

TEST CASES TO SUBMIT

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

Test Case	Taxpayer Name	EIN	Primary Form	Associated Forms and Attachments
1	NYC COMB CORP TEST CASE ONE	00-0000001	NYC-2A	NYC-2.4 NYC-2A/BC
2	NYC COMB CORP TEST CASE TWO	00-0000002	NYC-2A	NYC-2.3 NYC-2.4 NYC-2.5A NYC-9.7C NYC-399Z NYC-2A/BC (2) NYC-2.5A/BC (2)
3	NYC COMB CORP TEST CASE THREE	00-0000003	NYC-2A	NYC-2.1 NYC-2.4 NYC-2.5A NYC-9.10 NYC-2A/BC (2) NYC-2.5A/BC (2)
4	NYC COMB CORP TEST CASE FOUR	00-0000004	NYC-2A	NYC-2.2 NYC-2.4 NYC-2.5A NYC-9.7C NYC-2A/BC (2) NYC-2.5A/BC (2)

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

WHEN TO TEST

Testing for Business Corporation Tax (Form NYC-2A and attachments) filers is scheduled to begin August 1, 2016. To ensure adequate time for testing, software developers should submit their initial NYC test files as soon as possible. There is no cutoff date for testing with NYC, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYC. Software developers may conduct federal and City testing concurrently if the IRS allows it.

TRANSMITTING TEST FILES

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

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

COMMUNICATING TEST RESULTS

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

TEST ACKNOWLEDGMENT

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

APPROVAL OF E-FILE SOFTWARE

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

Business Corporation Tax Test Case One

Begins on the next page

Taxpayer name	NYC COMB CORP TEST CASE ONE
EIN	00-0000001
Primary Form	NYC-2A
Associated Form(s)	NYC-2.4 NYC-2A/BC
Attachments	None
Purpose of test	Generic Form NYC-2A with one subsidiary.
Other instructions	None



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

For CALENDAR YEAR 2015 or FISCAL YEAR beginning 2015 and ending

Name of designated agent NYC COMB CORP TEST CASE ONE, In care of J Johnson, Treasurer, Address 1 Centre Street, City and State New York, NY, Business Code Number 316210, etc.

CHECK ALL THAT APPLY: Special short period return, 52/53-week taxable year, Pro-forma federal return attached, etc.

SCHEDULE A - Computation of Balance Due or Overpayment

Table with columns: A. Payment, Amount being paid electronically with this return, A., Payment Amount. Rows include Tax on combined business income base, Tax on combined capital base, Minimum tax for designated agent only, etc.

SCHEDULE A - Computation of Balance Due or Overpayment - Continued

24.	NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1	24.	25,000
25.	Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120 Consolidated <input type="checkbox"/> Other (Identify): _____		
26.	Gross receipts or sales (see instructions).....	26.	750,000
27.	Total assets (Schedule C, line 1, column D)	27.	17,000,000
28.	Combined business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)	28.	100.00
29a.	Is the designated agent making or has it made the irrevocable commonly owned group election? By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. See "Who must file a combined return" instructions		
			<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
29b.	If YES, enter the beginning and ending dates of the first year of election: Beginning _____ Ending _____		
30.	Total number of combined group members (do not include the designated agent)	30.	1
31.	Total number of taxable combined group members (do not include the designated agent)	31.	1
Designated agent's information			
32.	Federal separate taxable income (see instructions)	32.	
33.	Value of your assets (see instructions) 33a. Beginning <u>05.24.2016</u> 15,000,000 33b. Ending 15,000,000	33c.	15,000,000
34.	Value of your liabilities (see instructions) 34a. Beginning 2,000,000 34b. Ending 2,000,000	34c.	2,000,000
35.	Prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) (see instructions).....	35.	
36.	Unabsorbed net operating loss (UNOL) at the end of the base year (from Form NYC-2.3) (see instructions).....	36.	
37.	PNOLC subtraction annual allotment (from Form NYC-2.3) (see instructions).....	37.	
38.	PNOLC subtraction allotment method (see instructions)		<input type="checkbox"/> 50% <input type="checkbox"/> 10%

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax.....		
B. Payment with Declaration, Form NYC-400 (1).....	03/15/2015	10,000
C. Payment with Notice of Estimated Tax Due (2).....	06/15/2015	10,000
D. Payment with Notice of Estimated Tax Due (3).....	09/15/2015	10,000
E. Payment with extension, Form NYC-EXT	12/15/2015	10,000
F. Overpayment from preceding year credited to this year.....		
G. Total prepayments from group members (attach rider)		
H. TOTAL of A through F (enter on Schedule A, line 16).....		40,000

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 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 2015 return is on or before March 15, 2016. For fiscal years beginning in 2015, file on or before the 15th day of the 3rd month following the close of the fiscal year.

<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 PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES OR</p> <p>Mall 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 COMBINED MEMBERS	INTERCORPORATE ELIMINATIONS	COMBINED GROUP TOTAL
1a. Federal consolidated taxable income (CTI) of New York City combined group (see instructions)				500,000
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)				
1f. Elimination of intercorporate dividends (see instructions)				
1g. Federal CTI before New York City additions and subtractions (subtract line 1f from line 1e)				
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		3,000		3,000
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider)	40,000	47,000		47,000
8. NYC Corporate Taxes deducted on federal return (see instr.)	25,000	30,000		30,000
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit				
10. Adjustments relating to real estate tax escalation credit				
11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)				
12. Payment for use of intangibles				
13. Domestic production activities deduction (see instructions)				
14. Other additions (see instructions; attach rider)				
15. Total additions (add lines 1g through 14)				580,000
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 (attach federal Form 5884; 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)				0
22. Net modifications to federal taxable income (subtract line 21 from line 15)				580,000
23. Subtraction modification for qualified banks and other qualified lenders (from Form NYC-2.2, Schedule A, line 1; see instructions) ..				580,000
24. Combined entire net income (ENI) (subtract line 23 from line 22)				580,000
25. Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1)				580,000
26. Subtract line 25 from line 24				
27. Excess interest deductions attributable to investment income and other exempt income (from Form NYC-2.1, Schedule D, line 2)				580,000
28. Combined Business income (add lines 26 and 27)				580,000
29. Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, line 6; if zero, enter 0; see instr.) ..				580,000
30. Combined business income after addback (add lines 28 and 29)				100.00 %
31. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)				580,000
32. Allocated combined business income after addback (multiply line 30 by line 31)				
33. Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule C, line 4)				580,000
34. Subtract line 33 from line 32				
35. Net operating loss deduction (from Form NYC-2.4, line 6)				580,000
36. Combined business income base (subtract line 35 from line 34)				4.425 %
37. Tax rate (see instructions)				25,665
38. Tax on combined business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1)				

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

ITEM	A MEMBER NAME	B MEMBER EIN	C OWNERSHIP PERCENTAGE
A	NYC COMB CORP TC 1 AFFILIATE	0 0 0 0 0 0 0 1 0	100.000 %
B			%
C			%
D			%
E			%
F			%
G			%
H			%
I			%
J			%
K			%
L			%
M			%
N			%
O			%
P			%

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ITEM	D IF PART OF A FEDERAL CONSOLIDATED GROUP, MARK AN X IN THE BOX	E FEDERAL FORM FILED	F EIN OF PARENT OF FEDERAL CONSOLIDATED RETURN	G FEDERAL SEPARATE TAXABLE INCOME
A	X	1 1 2 0	0 0 0 0 0 0 0 1	250,000
B				
C				
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.	250,000
2.	Adjustment accounting for application of Treasury Regulations section 1.1502.12	2.	
3.	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2).....	3.	
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.	
Certain items reported on line 2 or 4			
7.	Deferral or recognition of intercompany income, expense, gain or loss	7.	
8.	Consolidated net capital gain	8.	
9.	Consolidated charitable contributions deduction	9.	
10.	Consolidated IRC section 1231 net loss	10.	



SCHEDULE C - Computation of Tax on Combined Capital Base

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

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

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group total
1. Total assets from federal return	15,000,000	17,000,000		17,000,000
2. Real property and marketable securities included in line 1 ..				
3. Subtract line 2 from line 1				17,000,000
4. Real property and marketable securities at fair market value...				
5. Adjusted total assets (add lines 3 and 4)				17,000,000
6. Total liabilities (see instructions)	2,000,000	3,000,000		3,000,000
7. Total Capital (subtract line 6, column D from line 5, column D)				14,000,000
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0)				
9. Business capital (subtract line 8 from line 7)				14,000,000
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0)				
11. Combined capital (add lines 9 and 10)				14,000,000
12. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)				100.00 %
Computation of tax on capital base:				
13. Allocated combined capital (multiply line 11 by line 12) (see instructions)				14,000,000

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	A	B	C
13a. At tax rate 0.15%	14,000,000	X 0.0015	21,000
13b. At tax rate 0.075%, <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp.		X 0.00075	
13c. At tax rate 0.04%, enter borough, block and lot numbers: Boro <input type="checkbox"/> Block <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Lot <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		X 0.0004	
14. Tax on combined capital base (add lines 13a through 13c and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2)			

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

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
1. Total combined capital that generates income claimed to not be allocable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1)			
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. 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)			

Addback of capital previously reported as investment capital

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



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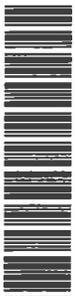
SCHEDULE E - Location of Places of Business Inside and Outside New York City

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

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET				DRAFT 05.24.2016			
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total →							

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

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

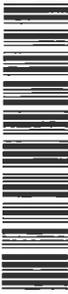


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SCHEDULE F - Computation of Combined Business Allocation Percentage

	A Designated Agent	B Total of all combined members	C Intercompany eliminations	D Combined group NYC total (A + B - C)	E Combined group Everywhere total (A + B - C)
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 10.....					
2a(A). New York City receipts (from Form NYC-2.5A, line 54, column D).....					
2a(B). Everywhere receipts (from Form NYC-2.5A, line 54, 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 80.....					
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 10.....					
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 one hundredth of a percentage point. This is your business allocation percentage.					%

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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) _____

3. Trade name of designated agent corporation, if different from name entered on page 1 NYC COMB CORP TEST CASE ONE

4. Is the designated agent corporation included in a consolidated federal return? YES NO

If "YES", give parent's name: NYC COMB CORP TEST CASE ONE EIN: 0 0 0 0 0 0 0 0 1

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5. Is any member corporation also a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? YES NO

If "YES", give common parent corporation's name _____ EIN: _____

6. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, for the combined group, or any variation of the combined group or any member corporation or are there any of the same currently under audit? YES NO

If "YES", Internal Revenue Service State period(s): Beg.: _____ End.: _____
by whom? New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY

7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? (see instructions)..... YES NO

8. Did any member corporation make any payments treated as interest in the computation of business income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock?

If "YES", complete the following (if more than one, attach separate sheet). YES NO

Shareholder's name: _____ SSN/EIN: _____

Interest paid Total Indebtedness to Total
to shareholder: _____ shareholder described above: _____ interest paid: _____

9. Was any member corporation a member of a partnership or joint venture during the tax year? YES NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).

10. At any time during the taxable year, did any member of the combined group corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? YES NO

11a. If "YES" to question 10, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, borough, block and lot number.

11b. Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? YES NO

11c. Was there a partial or complete liquidation of the owning corporation? YES NO

11d. Was 50% or more of the owning corporation's ownership transferred during the tax year, over a three-year period or according to a plan? .. YES NO

12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? YES NO

13. If "NO" to question 12, explain: _____

14. Does any member corporation pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? YES NO

15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? YES NO

Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: 00-0000001

16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? YES NO

If yes, enter applicable exception and amount of royalty payments. _____

EXCEPTION AMOUNT

17. If any member corporation filed federal form 1120F, did it have Effectively Connected Income (ECI)? YES NO



SCHEDULE H - Determination of Tax Rate

A. Enter the tax rate computed or used below (see instructions).....	A. 4.425 %
B. Enter your combined unallocated business income from Schedule B, line 30.....	B. _____
C. Enter combined allocated business income from Schedule B, line 32.....	C. _____

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

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

Tax Rate Computation For Qualified Manufacturing Corporations (see instructions)

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

Tax Rate Computation For Certain Financial Corporations (see instructions)

13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i)	9.00%
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For CALENDAR YEAR 2015 or FISCAL YEAR beginning 2015 and ending

Name of Designated Agent: NYC COMB CORP TEST CASE ONE
EIN of Designated Agent: 00-00000001
Name of Combined Member: NYC COMB CORP TC 1 AFFILIATE
EIN of Combined Member: 00-00000010

SCHEDULE A - Group Member's Information
General Information

- 1. Are you a real estate investment trust (REIT) or regulated investment company (RIC)? ... YES NO
2. Are you a combinable captive insurance company? ... YES NO
3. Are you a nontaxpayer member of the combined group? ... YES NO
4. Federal separate taxable income (see instructions) ... 4. 250,000
5. Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) ... 5.
6. Enter your unabsorbed net operating loss at the end of the base year (from Form NYC- 2.3) ... 6.
7. Enter your PNOLC subtraction annual allotment (from Form NYC-2.3) ... 7.
8. If you are making the the 50% PNOLC subtraction election, please check the box (see instructions) ... 50%
9. Are you a taxable domestic international sales corporation (DISC) ... YES NO

Table with 2 columns and 9 rows for Schedule A information.

Minimum tax (taxable group members only)

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

Table with 2 columns and 2 rows for Minimum tax information.

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. 3,000
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. 5,000
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit ... 9.
10. Adjustments relating to real estate tax escalation credit ... 10.
11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z) ... 11.
12. Payment for use of intangibles ... 12.
13. Domestic production activities deduction (see instructions) ... 13.
14. Other additions (see instructions; attach rider) ... 14.
16. Gain from sale of certain property acquired prior to 1/1/66 (see instructions) ... 16.
17. NYC and NYS tax refunds included in line 15 (see instructions) ... 17.
18. Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions) ... 18.
19. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions) ... 19.
20. Other subtractions (see instructions) (attach rider) ... 20.

Table with 2 columns and 20 rows for Schedule B information.

SCHEDULE C - Group Member's Capital Base Line Items

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

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

	A Beginning of Year	B End of Year	C Average Value
1. Total assets from federal return	2,000,000	2,000,000	1. 2,000,000
2. Real property and marketable securities included in line 1	650,000	850,000	2. 750,000
3. Subtract line 2 from line 1			3. 1,250,000
4. Real property and marketable securities at fair market value	850,000	950,000	4. 900,000
5. Adjusted total assets (add lines 3 and 4)			5. 2,150,000
6. Total liabilities (see instructions)	1,000,000	1,000,000	6. 1,000,000

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

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

Addback of capital previously reported as investment capital

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

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

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

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

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

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



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SCHEDULE F - Group Member's Business Allocation Line Items

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1a. Real estate owned 1a.		1a.
1b. Real estate rented - multiply by 8 (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.
2a. Receipts (from Form NYC-2.5A/BC, line 54) 2a.		2a.
3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions) 3a.		3a.

COMPOSITION OF PREPAYMENTS SCHEDULE (If separate payments were made)

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



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Business Corporation Tax Test Case Two

Begins on the next page

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



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

For CALENDAR YEAR 2015 or FISCAL YEAR beginning 2015 and ending

Name of designated agent NYC COMB CORP TEST CASE TWO		Name Change <input checked="" type="checkbox"/>	Employer Identification Number 00 - 00000001	
In care of John Doe, Treasurer		DRAFT		
Address (number and street) 59 Maiden Lane				
City and State Brooklyn, NY		Zip Code 10038	Country (if not US)	
Business telephone number 212 555 1212	Taxpayer's email address JDoe@TC1.com			
State or country of organization Delaware	Date organized 01/01/2010			
Date business began in NYC 01/01/2010	Final Return <input type="checkbox"/>	If final return, date business ended in NYC		
		Business Code Number as per federal return 315000		2-character special condition code, if applicable (See instructions): 55

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

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

SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
1.	Tax on combined business income base (from Schedule B, line 38)	1.	3,799
2.	Tax on combined capital base (from Sch. C, line 14) Maximum Tax is \$10,000,000	2.	
3.	Minimum tax for designated agent only (see instructions) - NYC Gross Receipts: 3a. <input type="text" value="5,000,000"/>	3.	1,500
4.	Tax (enter amount from line 1, 2 or 3, whichever is largest)	4.	3,799
5.	Sum of minimum taxes for taxable group members (see instructions)	5.	3,000
6.	Total combined tax (add lines 4 and 5)	6.	6,799
7.	UBT Paid Credit (attach Form NYC-9.7C)	7.	300
8.	Combined tax after UBT Paid Credit (subtract line 7 from line 6)	8.	6,499
9.	REAP credits (attach Form NYC-9.5)	9.	
10.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	10.	
11.	LMREAP Credit (attach Form NYC-9.8)	11.	
12.	Biotechnology Credit (attach Form NYC-9.10)	12.	
13.	Net combined tax after credits (subtract lines 9, 10, 11 and 12 from line 8)	13.	6,499
14.	First installment of estimated tax for period following that covered by this return:		
	a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT	14a.	
	b) If application for extension has not been filed and line 13 exceeds \$1,000, enter 25% of line 13	14b.	
15.	Total of lines 13, 14a and 14b	15.	6,499
16.	Total prepayments (from Prepayment Schedule, page 2, line H)	16.	55,000
17.	Balance due (subtract line 16 from line 15)	17.	
18.	Overpayment (subtract line 15 from line 16)	18.	48,501
19a.	Interest (see instructions)	19a.	
19b.	Additional charges (see instructions)	19b.	
19c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	19c.	
20.	Total of lines 19a, 19b and 19c	20.	
21.	Net overpayment (subtract line 20 from line 18)	21.	48,501
22.	Amount of line 21 to be: a. Refunded - <input checked="" type="checkbox"/> Direct deposit - fill out line 22c OR <input type="checkbox"/> Paper check	22a.	40,000
	b. Credited to 2016 estimated tax	22b.	8,501
22c.	Routing Number: <input type="text" value="21000021"/> Account Number: <input type="text" value="123456789"/> Account Type: Checking <input checked="" type="checkbox"/> Savings <input type="checkbox"/>		
23.	TOTAL REMITTANCE DUE. (see instructions)	23.	0

SCHEDULE A - Computation of Balance Due or Overpayment - Continued

24.	NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1	24.	10,000
25.	Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120 Consolidated <input type="checkbox"/> Other (Identify): _____		
26.	Gross receipts or sales (see instructions).....	26.	100,000
27.	Total assets (Schedule C, line 1, column D)	27.	28,000,000
28.	Combined business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)	28.	41.43
29a.	Is the designated agent making or has it made the irrevocable commonly owned group election? By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. See "Who must file a combined return" instructions <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		
29b.	If YES, enter the beginning and ending dates of the first year of election: Beginning _____ Ending _____		
30.	Total number of combined group members (do not include the designated agent)	30.	1
31.	Total number of taxable combined group members (do not include the designated agent)	31.	1
Designated agent's information			
32.	Federal separate taxable income (see instructions)	32.	
33.	Value of your assets (see instructions) 33a. Beginning <u>15,000,000</u> 33b. Ending <u>15,000,000</u>	33c.	15,000,000
34.	Value of your liabilities (see instructions) 34a. Beginning <u>6,000,000</u> 34b. Ending <u>6,000,000</u>	34c.	6,000,000
35.	Prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) (see instructions).....	35.	8,000
36.	Unabsorbed net operating loss (UNOL) at the end of the base year (from Form NYC-2.3) (see instructions)	36.	10,000
37.	PNOLC subtraction annual allotment (from Form NYC-2.3) (see instructions)	37.	4,000
38.	PNOLC subtraction allotment method (see instructions) <input checked="" type="checkbox"/> 50% <input type="checkbox"/> 10%		

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax.....		30,000
B. Payment with Declaration, Form NYC-400 (1).....	03/15/2015	5,000
C. Payment with Notice of Estimated Tax Due (2).....	06/15/2015	5,000
D. Payment with Notice of Estimated Tax Due (3).....	09/15/2015	5,000
E. Payment with extension, Form NYC-EXT	12/15/2015	5,000
F. Overpayment from preceding year credited to this year		5,000
G. Total prepayments from group members (attach rider)		
H. TOTAL of A through F (enter on Schedule A, line 16).....		55,000

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.
I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions)YES

SIGN HERE	Signature of officer	Title	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)			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 2015 return is on or before March 15, 2016. For fiscal years beginning in 2015, file on or before the 15th day of the 3rd month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

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

REMITTANCES PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES OR

Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE
BUSINESS CORPORATION TAX
P.O. BOX 5563
BINGHAMTON, NY 13902-5563

SCHEDULE B - Computation of Tax on Combined Business Income Base				
	DESIGNATED AGENT	TOTAL OF ALL COMBINED MEMBERS	INTERCORPORATE ELIMINATIONS	COMBINED GROUP TOTAL
1a.	Federal consolidated taxable income (CTI) of New York City combined group (see instructions)			200,000
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)			
1f.	Elimination of intercorporate dividends (see instructions)			
1g.	Federal CTI before New York City additions and subtractions (subtract line 1f from line 1e)			
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.	5,000	1,550		6,550
8.	2,200	1,300		3,500
9.	Adjustments relating to employment opportunity relocation cost credit and IBZ credit			
10.	Adjustments relating to real estate tax escalation credit			
11.	3,000			3,000
12.	Payment for use of intangibles			
13.	Domestic production activities deduction (see instructions)			
14.	Other additions (see instructions; attach rider)			
15.	Total additions (add lines 1g through 14)			213,050
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 (attach federal Form 5884; 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)			0
22.	Net modifications to federal taxable income (subtract line 21 from line 15)			213,050
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)			
25.	Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1)			213,050
26.	Subtract line 25 from line 24			
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)			
29.	Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, line 6; if zero, enter 0; see instr.) ..			213,050
30.	Combined business income after addback (add lines 28 and 29)			41,430 %
31.	Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)			88,267
32.	Allocated combined business income after addback (multiply line 30 by line 31)			2,406
33.	Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule C, line 4)			85,861
34.	Subtract line 33 from line 32			
35.	Net operating loss deduction (from Form NYC-2.4, line 6)			85,861
36.	Combined business income base (subtract line 35 from line 34)			4,420 %
37.	Tax rate (see instructions)			3,799
38.	Tax on combined business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1)			

DRAFT
05.24.2016



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

ITEM	A MEMBER NAME	B MEMBER EIN	C OWNERSHIP PERCENTAGE
A	NYC COMB CORP TC 2 AFFILIATE ONE	000000011	100 %
B	NYC COMB CORP TC 2 AFFILIATE TWO	000000012	100 %
C			%
D			%
E			%
F			%
G			%
H			%
I			%
J			%
K			%
L			%
M			%
N			%
O			%
P			%

DRAFT
05.24.2016

ITEM	D IF PART OF A FEDERAL CONSOLIDATED GROUP, MARK AN X IN THE BOX	E FEDERAL FORM FILED	F EIN OF PARENT OF FEDERAL CONSOLIDATED RETURN	G FEDERAL SEPARATE TAXABLE INCOME
A	X	1120	000000002	5,000,000
B	X	1120	000000002	2,000,000
C				
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.	500,000
2.	Adjustment accounting for application of Treasury Regulations section 1.1502.12	2.	
3.	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2)	3.	500,000
4.	Adjustment accounting for application of Treasury Regulations section 1.1502.11	4.	
5.	Other adjustments, if any, required under IRC to arrive at federal CTI of New York City combined group	5.	
6.	Federal CTI of New York City combined group (combine lines 3, 4 and 5)	6.	500,000
Certain items reported on line 2 or 4			
7.	Deferral or recognition of intercompany income, expense, gain or loss	7.	
8.	Consolidated net capital gain	8.	
9.	Consolidated charitable contributions deduction	9.	
10.	Consolidated IRC section 1231 net loss	10.	



SCHEDULE C - Computation of Tax on Combined Capital Base

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

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

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group total
1. Total assets from federal return	15,000,000	13,000,000		1. 28,000,000
2. Real property and marketable securities included in line 1..	1,000,000	4,000,000		2. 5,000,000
3. Subtract line 2 from line 1				3. 23,000,000
4. Real property and marketable securities at fair market value...	4,000,000	2,000,000		4. 6,000,000
5. Adjusted total assets (add lines 3 and 4)				5. 29,000,000
6. Total liabilities (see instructions)	6,000,000	2,000,000		6. 8,000,000
7. Total Capital (subtract line 6, column D from line 5, column D)				7. 21,000,000
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0)				8. 21,000,000
9. Business capital (subtract line 8 from line 7)				9. 21,000,000
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0)				10. 21,000,000
11. Combined capital (add lines 9 and 10)				11. 41.43 %
12. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)				12. 8,700,300
Computation of tax on capital base:				
13. Allocated combined capital (multiply line 11 by line 12) (see instructions)				13. 8,700,300

DRAFT
05.24.2016

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

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

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

Addback of capital previously reported as investment capital

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



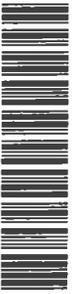
SCHEDULE E - Location of Places of Business Inside and Outside New York City

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

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 59 Maiden Lane			7,500	Various	5	250,000	Various
CITY New York	STATE NY	ZIP 10038					
NUMBER AND STREET				DRAFT 05.24.2016			
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total →			7,500		5	250,000	

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

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 100 Broad Street			11,250	Various	35	1,750,000	Various
CITY Someplace	STATE NJ	ZIP 07728					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total →			11,250		35	1,750,000	



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SCHEDULE F - Computation of Combined Business Allocation Percentage

	A Designated Agent	B Total of all combined members	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.....	50,000	10,000		60,000	
1b(B). Everywhere.....	100,000	50,000			150,000
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)).....				60,000	
1f(B). Total Property Everywhere (add column E, lines 1a(B) through 1e(B)).....					150,000
1g. Percentage in New York City (divide line 1f(A), column D by line 1f(B), column E).....					40.0000 %
1h. Multiply line 1g by 10.....					400.0000
2a(A). New York City receipts (from Form NYC-2.5A, line 54, column D).....				9,000,000	
2a(B). Everywhere receipts (from From NYC-2.5A, line 54, column E).....					20,000,000
2b. Percentage in New York City (divide line 2a(A), column D by line 2a(B), column E).....					45.0000 %
2c. Multiply line 2b by 80.....					3600.0000
3. Wages, salaries and other compensation of employees, except general executive officers (see instructions)					
3a(A). New York City.....	200,000	50,000		250,000	
3a(B). Everywhere.....	1,200,000	550,000			1,750,000
3b. Percentage in New York City (divide line 3a(A), column D by line 3a(B), column E).....					14.2857 %
3c. Multiply line 3b by 10.....					142.8571
Sum of Weighted Factors					
4. Add lines 1h, 2c and 3c.....					4142.8571
Business Allocation Percentage					
5. Divide line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total weights of the factors present. Enter as a percentage. Round to the nearest one hundredth of a percentage point. This is your business allocation percentage.					41.43 %

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SCHEDULE G - Additional Required Information

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) MANUFACTURING

2. Enter your Secondary Business Code (see instructions) _____

3. Trade name of designated agent corporation, if different from name entered on page 1 _____

4. Is the designated agent corporation included in a consolidated federal return? YES NO
 If "YES", give parent's name: NYC COMB CORP TEST CASE INC EIN: 0 0 0 0 0 0 0 0 2

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5. Is any member corporation also a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? YES NO
 If "YES", give common parent corporation's name _____ EIN: _____

6. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, for the combined group, or any variation of the combined group or any member corporation or are there any of the same currently under audit? YES NO

If "YES", Internal Revenue Service State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
 by whom? New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY

7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? (see instructions)..... YES NO

8. Did any member corporation make any payments treated as interest in the computation of business income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? YES NO
 If "YES", complete the following (if more than one, attach separate sheet). _____

Shareholder's name: _____ SSN/EIN: _____
 Interest paid to shareholder: _____ Total indebtedness to shareholder described above: _____ Total interest paid: _____

9. Was any member corporation a member of a partnership or joint venture during the tax year? YES NO
 If "YES", attach schedule listing name(s) and Employer Identification Number(s).

10. At any time during the taxable year, did any member of the combined group corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? YES NO

11a. If "YES" to question 10, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, borough, block and lot number.

11b. Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? YES NO

11c. Was there a partial or complete liquidation of the owning corporation? YES NO

11d. Was 50% or more of the owning corporation's ownership transferred during the tax year, over a three-year period or according to a plan? YES NO

12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? YES NO

13. If "NO" to question 12, explain: _____

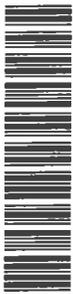
14. Does any member corporation pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? YES NO

15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? YES NO

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

16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? YES NO
 If yes, enter applicable exception and amount of royalty payments. _____
EXCEPTION AMOUNT

17. If any member corporation filed federal form 1120F, did it have Effectively Connected Income (ECI)? YES NO



SCHEDULE H - Determination of Tax Rate

A. Enter the tax rate computed or used below (see instructions)	A.	4.425 %
B. Enter your combined unallocated business income from Schedule B, line 30	B.	213,050
C. Enter combined allocated business income from Schedule B, line 32	C.	85,861

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

1. If combined unallocated business income (Schedule B, line 30) is less than \$2M and allocated combined business income (Schedule B, line 32) is less than \$1M.	6.50%
2. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of combined allocated business income)	8.85%
3. If combined allocated business income (Schedule B, line 32) is equal to or greater than \$1.5M (regardless of the amount of combined unallocated business income)	8.85%
4. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and combined allocated business income (Schedule B, line 32) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____}\%$
5. If combined unallocated business income (Schedule B, line 30) is less than \$2M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = \text{_____}\%$
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 32) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____}\%$
	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = \text{_____}\%$
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 32) is less than \$10M	4.425%
8. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of combined allocated business income)	8.85%
9. If combined allocated business income (Schedule B, line 32) is equal to or greater than \$20M (regardless of the amount of combined unallocated business income)	8.85%
10. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and combined allocated business income (Schedule B, line 32) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$
11. If combined unallocated business income (Schedule B, line 30) is less than \$20M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = \text{_____}\%$
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 32) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$
	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = \text{_____}\%$
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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NYC-2.3

Department of Finance

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01.20.2016

PRIOR NET OPERATING LOSS CONVERSION (PNOLC) SUBTRACTION

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

Legal name of corporation NYC COMB CORP TEST CASE TWO	Employer Identification Number 00 - 00000002
---	--

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

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

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

Part 1 - (see instructions)

1. Unabsorbed net operating loss (UNOL).....1.	10,000	
2. Base year business allocation percentage (BAP)2.	40.00	%
3. Base year tax rate3.	8.85	%
4. Tax value of UNOL (multiply line 1 by line 2 by line 3)4.	354	
5. PNOLC subtraction pool (divide line 4 by 8.85% or 9.0% (0.0885 or 0.09)).....5.	4,000	

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

A		B	C	D	E	F	G	H	
NYC-2 filers or NYC-2A combined members		Base year end date	Tax period count	UNOL	PNOLC subtraction pool	PNOLC subtraction allotment %	Tax period PNOLC subtraction allotment (column E X column F)	Remaining PNOLC subtraction pool [column E - (column C X column G)]	
Name	EIN								
A	RCLS, LTD.	00-0000002	12/31/2014	1	10,000	8,000	50%	4,000	4,000
B									
C									
D									
E									
F									
G									
H									
Totals from attached sheet(s).....									
1.	Totals				10,000	8,000		4,000	4,000

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

1. Allocated business income after addback for the current tax period (from Form NYC-2 or NYC-2A, Schedule B, line 32; if zero or less, enter 0 on line 5).....1.	88,267	
2. Multiply line 1 by your appropriate business income base tax rate for the current tax period from Schedule H Determination of Tax Rate in Form NYC-2 or NYC-2A (round the result up to the next highest whole dollar).....2.	3,906	
3. Greater of the capital base tax or the minimum tax for the current tax period (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3).....3.	1,500	
4. Subtract line 3 from line 2 (if zero or less, enter 0).....4.	2,406	
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.	54,373	

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

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01.20.2016



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For CALENDAR YEAR 2015 or FISCAL YEAR beginning _____ 2015 and ending _____

Name of Designated Agent NYC COMB CORP TEST CASE TWO	EIN of Designated Agent 00 - 00000002
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A Designated Agent	B Total of all combined members	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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Section 11-654.2(2)

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

Section 11-654.2(3)

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

Section 11-654.2(4)

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

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

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

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

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

9. Interest from loans secured by real property				
9a. NYC				
9b. EW				
10. Net gains from sales of loans secured by real property				
10a. NYC				
10b. EW				
11. Interest from loans 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 combined members	C Intercompany eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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Section 11-654.2(5)(a)(2)(ii) (QFI)

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

Section 11-654.2(5)(a)(2)(iii) (QF)

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

Section 11-654.2(5)(a)(2)(iv) (QF)

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

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

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



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

26. Net interest from federal funds

26a. NYC				
26b. EW				

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

27. Net income from sales of physical commodities

27a. NYC				
27b. EW				

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

28. Marked to market net gains

28a. NYC				
28b. EW				

Section 11-654.2(5)(a)(2)(viii) (QFI)

29. Interest from other financial instruments

29a. NYC				
29b. EW				

30. Net gains and other income from other financial instruments

30a. NYC				
30b. EW				

Section 11-654.2(5)(b)

31. Brokerage commissions

31a. NYC				
31b. EW				

32. Margin interest earned on behalf of brokerage accounts

32a. NYC				
32b. EW				

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

33a. NYC				
33b. EW				

34. Receipts from primary spread of selling concessions

34a. NYC				
34b. EW				

35. Receipts from account maintenance fees

35a. NYC				
35b. EW				

36. Fees for management or advisory services

36a. NYC				
36b. EW				

37. Interest from an affiliated corporation

37a. NYC				
37b. EW				



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

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				



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

51. Transportation or transmission of gas through pipes

51a. NYC				
51b. EW				

Section 11-654.2(10)

52. Receipts from other services/activities not specified

52a. NYC				
52b. EW				

Section 11-654.2(11)

53. Discretionary adjustments

53a. NYC				
53b. EW				

Total receipts

54. Add lines 1a through 53b in columns D and E. Enter here and on NYC-2A, Schedule F, line 2a(A) column D and line 2a(B) column E.....54.	9,000,000	20,000,000
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For CALENDAR YEAR 2015 or FISCAL YEAR beginning _____ 2015 and ending _____

Name as shown on NYC-2 or NYC-2A: NYC COMB CORP TEST CASE TWO	EMPLOYER IDENTIFICATION NUMBER 0 0 - 0 0 0 0 0 0 2
--	---

SCHEDULE A

1. Add total of amounts from Schedule B, line 10, for all partnerships with respect to which you are claiming a credit (see instructions)	1.	300
2. Enter amount from Schedule C, line 9.....	2.	0
3. Total of 1 and 2	3.	300
4. Tax from Form NYC-2 or NYC-2A, Schedule A, line 1	4.	3,799
5. Multiply line 4 by 4/ _____ (see instructions)	5.	3,434
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.	300

SCHEDULE B

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

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

Name of partnership from which you received a distributive share or guaranteed payment (distributing partnership): PARTNERSHIP CORP TEST CASE TWO	EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP 0 0 - 0 0 0 0 0 2 0
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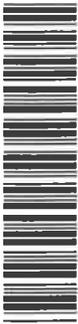
1. Unincorporated business tax paid by distributing partnership (from Form NYC-204, Sch. A, line 23)	1.	500
2. Credits taken by distributing partnership on its own return (from Form NYC-204, Schedule A, lines 20 and 22a through 22d) (see instructions)	2.	
3. Total of lines 1 and 2	3.	500
4. Distributive share percentage with respect to the distributing partnership (from distributing partnership's Form NYC-204, Schedule C. Attach copy)	4.	60.00%
5. Multiply line 3 by the percentage on line 4.....	5.	300
6. Tax from Form NYC-2 or NYC-2A, Schedule A, line 1 (modified if necessary - see instructions)	6.	3,799
7. Tax from pro forma Form NYC-2 or NYC-2A, Schedule A, line 1 (see instructions)	7.	
8. Subtract line 7 from line 6	8.	3,799
9. Multiply line 8 by 4/ _____ (see instructions).....	9.	3,597
10. Enter lesser of line 5 and line 9	10.	300

SCHEDULE C

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

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

DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY



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

Name (Print or Type)
NYC COMB CORP TEST CASE TWO

EMPLOYER IDENTIFICATION NUMBER
00 - 0000002

OR

SOCIAL SECURITY NUMBER
- - - - -

- ▲ Federal Form 4562 must accompany this form.
- ▲ This schedule must be attached to your applicable New York City tax return. See instructions.
- ▲ Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions.

SCHEDULE A1		Computation of allowable New York City depreciation for current year						Attach rider if necessary	
A	B	C	D	E	F	G	H	I	
Description of Property	Class of Property	Date Placed in Service: mm-dd-yy	Cost or Other Basis	Accumulated NYC Depreciation Taken in Prior Years	Federal Depreciation	Method of Figuring NYC Depreciation	Life or Rate	Allowable New York City Depreciation	
Automobile	Auto	01-01-2015	10,000	0	5,000	S/L	5	2,000	
1a. Total columns D, E, F, and I.....			10,000	0	5,000			2,000	

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

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

SCHEDULE B Disposition adjustment				Attach rider if necessary		
For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years.						
▲ If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F.						
▲ If New York City deduction exceeds federal, subtract column D from column E and enter in column G.						
A	B	C	D	E	F	G
Description of Property	Class of Property (ACRS)	Date Placed in Service: mm-dd-yy	Total Federal Depreciation Taken	Total NYC Depreciation Taken	Adjustment (D minus E)	Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions)						
3. Total excess NYC deductions over federal deductions (see instructions)						0

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

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

GENERAL INFORMATION



The Job Creation and Worker Assistance Act of 2002, P.L. 107-147, (the "Act") allows taxpayers an additional 30 percent depreciation deduction in the first year "qualified property" is placed in service. The Act allows a similar additional 30 percent first-year depreciation deduction for "qualified New York Liberty Zone property" and allows "qualified New York Liberty Zone leasehold improvements" to be depreciated over a five-year period using a straight-line method. The Act also allows an additional first-year expense deduction of up to \$35,000 for "qualified New York Liberty Zone property" under IRC §179 in addition to the otherwise allowable deduction. The Jobs and Growth Tax Relief Reconciliation Act of 2003, P.L. 108-27, (the "2003 Act") increased the first year federal depreciation deduction for certain qualified property to 50%.

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property

acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real property acquired to replace property damaged or destroyed in the attacks on the World Trade Center on September 11, 2001. For New York City tax purposes, property that qualifies as both "qualified property" and "qualified New York Liberty Zone property" will be eligible for enhanced depreciation and IRC §179 benefits as "qualified New York Liberty Zone property."

"Qualified Resurgence Zone property" is "qualified property" used sub-

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.
2. Real property and marketable securities included in line 1			2.
3. Subtract line 2 from line 1			3.
4. Real property and marketable securities at fair market value			4.
5. Adjusted total assets (add lines 3 and 4)			5.
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

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
125 Main Street CITY New York STATE NY ZIP 10001	375	Various	1	10,000	Various
Total	375		1	10,000	

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
100 Any Street CITY Anytown STATE IA ZIP 01110	1,500	Various	10	130,000	Various
Total	1,500		10	130,000	



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SCHEDULE F - Group Member's Business Allocation Line Items

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

COMPOSITION OF PREPAYMENTS SCHEDULE (If separate payments were made)

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



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NYC -2.5A/BC COMPUTATION OF RECEIPTS FACTOR

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

For CALENDAR YEAR 2015 or FISCAL YEAR beginning 2015 and ending

Name of Designated Agent NYC COMB CORP TEST CASE TWO	EIN of Designated Agent 0 0 - 0 0 0 0 0 0 2
Name of Combined Member NYC COMB CORP TC 2 AFFILIATE ONE	EIN of Combined Member 0 0 - 0 0 0 0 0 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.	5,000,000	2,000,000	2,000,000
2. Sales of electricity 2.			
3. Net gains from sales of real property 3.			
Section 11-654.2(3)			
4. Rentals of real and tangible personal property 4.			
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property 5.			
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event 6.			
Section 11-654.2(4)			
7. Sale, licensing, or granting access to digital 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. Net gains from federal debt 14.			
15. Interest from debt of NYS or its political subdivisions, including NYC 15.			
16. Net gains from debt of NYS or its political subdivisions, including NYC 16.			
17. Interest from debt of other states or their political subdivisions 17.			
18. Net gains from debt of other states or their political subdivisions 18.			
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"/>)			
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.	5,000,000	2,000,000



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For CALENDAR YEAR 2015 or FISCAL YEAR beginning _____ 2015 and ending _____

Name of Designated Agent NYC COMB CORP TEST CASE TWO	EIN of Designated Agent 00 - 00000002
Name of Combined Member NYC COMB CORP TC 2 AFFILIATE TWO	EIN of Combined Member 00 - 00000011

SCHEDULE A - Group Member's Information
General Information

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

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

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

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

SCHEDULE C - Group Member's Capital Base Line Items

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

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

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

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

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

Addback of capital previously reported as investment capital

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

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

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
1235 Main Street CITY: Somewhere STATE: NY ZIP: 10014	875	Various	2	40,000	Various
Total					

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
1234 X Street CITY: Anywhere STATE: NJ ZIP: 07728	3,500	Various	8	370,000	Various
Total	3,500		8	370,000	



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

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



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NYC - 2.5A/BC COMPUTATION OF RECEIPTS FACTOR

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

For CALENDAR YEAR 2015 or FISCAL YEAR beginning _____ 2015 and ending _____

Name of Designated Agent NYC COMB CORP TEST CASE TWO	EIN of Designated Agent 00 - 000000002
Name of Combined Member NYC COMB CORP TC 2 AFFILIATE TWO	EIN of Combined Member 00 - 000000011

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
Section 11-654.2(2)			
1. Sales of tangible personal property 1.	3,000,000	2,000,000	2,000,000
2. Sales of electricity..... 2.			
3. Net gains from sales of real property 3.			
Section 11-654.2(3)			
4. Rentals of real and tangible personal property 4.			
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property 5.			
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event..... 6.			
Section 11-654.2(4)			
7. Sale, licensing, or granting access to digital products7.			
Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)			
8. To make this irrevocable election, check Yes; otherwise, check No, (see instructions) <input type="checkbox"/> YES <input type="checkbox"/> NO			
Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)			
Section 11-654.2(5)(a)(2)(i)			
9. Interest from loans secured by real property.....9.			
10. Net gains from sales of loans secured by real property10.			
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)11.			
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>) ...12.			
Section 11-654.2(5)(a)(2)(ii) (QFI <input type="checkbox"/>)			
13. Interest from federal debt.....13.			
14. Net gains from federal debt14.			
15. Interest from debt of NYS or its political subdivisions, including NYC15.			
16. Net gains from debt of NYS or its political subdivisions, including NYC .16.			
17. Interest from debt of other states or their political subdivisions.....17.			
18. Net gains from debt of other states or their political subdivisions .18.			
Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>)			
19. Interest from asset-backed securities and other government agency debt .19.			
20. Net gains from government agency debt or asset-backed securities sold through an exchange20.			
21. Net gains from all other asset-backed securities21.			
Section 11-654.2(5)(a)(2)(iv) (QFI <input type="checkbox"/>)			
22. Interest from corporate bonds.....22.			
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange23.			
24. Net gains from other corporate bonds24.			
Section 11-654.2(5)(a)(2)(v)			
25. Net interest from reverse repurchase or securities borrowing agreements .25.			
Section 11-654.2(5)(a)(2)(vi)			
26. Net interest from federal funds26.			
Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>)			
27. Net income from sales of physical commodities.....27.			
Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>)			
28. Marked to market net gains28.			
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)			
29. Interest from other financial instruments.....29.			
30. Net gains and other income from other financial instruments30.			

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



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Business Corporation Tax Test Case Three

Begins on the next page

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

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

For CALENDAR YEAR 2015 or FISCAL YEAR beginning 2015 and ending

Name of designated agent NYC COMB CORP TEST CASE THREE		Name Change <input checked="" type="checkbox"/>	Employer Identification Number 00 - 00000003	
In care of James Smith		DRAFT		
Address (number and street) 59 Maiden Lane				
City and State New York, NY	Zip Code 10030	Country (if not US)	Business Code Number as per federal return 541600	
Business telephone number 212 555 2323	Taxpayer's email address JSmith@NYCCCTC3.com		2-character special condition code, if applicable (See instructions): 5 5	
State or country of organization Delaware	Date organized 01/01/1955			
Date business began in NYC 01/01/1985	Final Return <input type="checkbox"/>	If final return, date business ended in NYC		

CHECK ALL THAT APPLY

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

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

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

SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
1.	Tax on combined business income base (from Schedule B, line 38)	1.	375,427
2.	Tax on combined capital base (from Sch. C, line 14) Maximum Tax is \$10,000,000	2.	0
3.	Minimum tax for designated agent only (see instructions) - NYC Gross Receipts: 3a. 1,080,000	3.	1,500
4.	Tax (enter amount from line 1, 2 or 3, whichever is largest)	4.	375,427
5.	Sum of minimum taxes for taxable group members (see instructions)	5.	3,000
6.	Total combined tax (add lines 4 and 5)	6.	378,427
7.	UBT Paid Credit (attach Form NYC-9.7C)	7.	
8.	Combined tax after UBT Paid Credit (subtract line 7 from line 6)	8.	
9.	REAP credits (attach Form NYC-9.5)	9.	
10.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	10.	
11.	LMREAP Credit (attach Form NYC-9.8)	11.	
12.	Biotechnology Credit (attach Form NYC-9.10)	12.	25,000
13.	Net combined tax after credits (subtract lines 9, 10, 11 and 12 from line 8)	13.	353,427
14.	First installment of estimated tax for period following that covered by this return:		
	a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT	14a.	88,357
	b) If application for extension has not been filed and line 13 exceeds \$1,000, enter 25% of line 13	14b.	
15.	Total of lines 13, 14a and 14b	15.	441,784
16.	Total prepayments (from Prepayment Schedule, page 2, line H)	16.	500,000
17.	Balance due (subtract line 16 from line 15)	17.	
18.	Overpayment (subtract line 15 from line 16)	18.	58,216
19a.	Interest (see instructions)	19a.	
19b.	Additional charges (see instructions)	19b.	
19c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	19c.	
20.	Total of lines 19a, 19b and 19c	20.	
21.	Net overpayment (subtract line 20 from line 18)	21.	58,216
22.	Amount of line 21 to be:		
	a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 22c OR <input type="checkbox"/> Paper check	22a.	58,216
	b. Credited to 2016 estimated tax	22b.	
23.	TOTAL REMITTANCE DUE. (see instructions)	23.	0

23c. Routing Number: Account Number: Account Type: Checking Savings

SCHEDULE A - Computation of Balance Due or Overpayment - Continued

24.	NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1	24.	500,000	
25.	Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120 Consolidated <input type="checkbox"/> Other (Identify): _____			
26.	Gross receipts or sales (see instructions).....	26.	7,218,000	
27.	Total assets (Schedule C, line 1, column D)	27.	3,500,000	
28.	Combined business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)	28.	59.71	
29a.	Is the designated agent making or has it made the irrevocable commonly owned group election? By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. See "Who must file a combined return" instructions			
				<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
29b.	If YES, enter the beginning and ending dates of the first year of election: Beginning _____ Ending _____			
				2
30.	Total number of combined group members (do not include the designated agent)	30.		2
31.	Total number of taxable combined group members (do not include the designated agent)	31.		2
Designated agent's information				
32.	Federal separate taxable income (see instructions)	32.	2,138,000	
33.	Value of your assets (see instructions) 33a. Beginning <u>05.24.2016</u> 3,500,000 33b. Ending 3,500,000	33c.	3,500,000	
34.	Value of your liabilities (see instructions) 34a. Beginning 1,000,000 34b. Ending 1,000,000	34c.	1,000,000	
35.	Prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) (see instructions).....	35.		
36.	Unabsorbed net operating loss (UNOL) at the end of the base year (from Form NYC-2.3) (see instructions).....	36.		
37.	PNOLC subtraction annual allotment (from Form NYC-2.3) (see instructions).....	37.		
38.	PNOLC subtraction allotment method (see instructions)			<input type="checkbox"/> 50% <input type="checkbox"/> 10%

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COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax.....		
B. Payment with Declaration, Form NYC-400 (1).....	03/15/2015	125,000
C. Payment with Notice of Estimated Tax Due (2).....	06/15/2015	125,000
D. Payment with Notice of Estimated Tax Due (3).....	09/15/2015	125,000
E. Payment with extension, Form NYC-EXT	12/15/2015	125,000
F. Overpayment from preceding year credited to this year.....		
G. Total prepayments from group members (attach rider)		
H. TOTAL of A through F (enter on Schedule A, line 16).....		500,000

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 Treasurer	Date 9/15/2016	Firm's email address JSmith@NYCCCTC3.com
	Preparer's signature	Preparer's printed name John Doe	Check if self-employed <input type="checkbox"/>	Date
PREPARER'S USE ONLY	Preparer's Social Security Number or PTIN			1 2 3 - 4 5 - 6 7 8
	Firm's Employer Identification Number			1 1 - 1 1 1 1 1 1
Not A Big Four Accounting Firm, 300 Madison Avenue, New York, NY 11056				
▲ Firm's name (or yours, if self-employed)		▲ Address		▲ Zip Code

MAILING INSTRUCTIONS

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

ALL RETURNS EXCEPT REFUND RETURNS

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

REMITTANCES PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES OR

Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE
BUSINESS CORPORATION TAX
P.O. BOX 5563
BINGHAMTON, NY 13902-5563

SCHEDULE B - Computation of Tax on Combined Business Income Base

	DESIGNATED AGENT	TOTAL OF ALL COMBINED MEMBERS	INTERCORPORATE ELIMINATIONS	COMBINED GROUP TOTAL
1a. Federal consolidated taxable income (CTI) of New York City combined group (see instructions)				7,000,000
1b. Addback federal consolidated net operating loss deduction (NOLD)				
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)				7,000,000
1f. Elimination of intercorporate dividends (see instructions).....				
1g. Federal CTI before New York City additions and subtractions (subtract line 1f from line 1e)				7,000,000
2. Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1g by alien corporations				
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.....		10,000		10,000
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider).....	25,000			25,000
8. NYC Corporate Taxes deducted on federal return (see instr.)....	15,000			15,000
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit				
10. Adjustments relating to real estate tax escalation credit.....				
11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)	50,000			50,000
12. Payment for use of intangibles				
13. Domestic production activities deduction (see instructions).....		10,000		10,000
14. Other additions (see instructions; attach rider)				
15. Total additions (add lines 1g through 14)				7,110,000
16. Gain on sale of certain property acquired prior to 1/1/66 (see instr.)...16.				
17. NYC and NYS tax refunds included in line 15 (see instructions) 17.				
18. Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions).....18.				
19. Depreciation and/or adjustment calculated under pre-ACRS or or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)				
20. Other subtractions (see instructions) (attach rider).....20.				
21. Total subtractions (add lines 16 through 20)				
22. Net modifications to federal taxable income (subtract line 21 from line 15)				7,110,000
23. Subtraction modification for qualified banks and other qualified lenders (from Form NYC-2.2, Schedule A, line 1; see instructions) ..				7,110,000
24. Combined entire net income (ENI) (subtract line 23 from line 22).....				28,000
25. Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1).....				7,082,000
26. Subtract line 25 from line 24.....				
27. Excess interest deductions attributable to investment income and other exempt income (from Form NYC-2.1, Schedule D, line 2)....				7,082,000
28. Combined Business income (add lines 26 and 27).....				7,082,000
29. Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, line 6; if zero, enter 0; see instr.)				7,082,000
30. Combined business income after addback (add lines 28 and 29)				59.90 %
31. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)				4,242,118
32. Allocated combined business income after addback (multiply line 30 by line 31)				4,242,118
33. Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule C, line 4).....				4,242,118
34. Subtract line 33 from line 32.....				4,242,118
35. Net operating loss deduction (from Form NYC-2.4, line 6)				8.850 %
36. Combined business income base (subtract line 35 from line 34).....				375,427
37. Tax rate (see instructions).....				
38. Tax on combined business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1).....				

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

ITEM	A MEMBER NAME	B MEMBER EIN	C OWNERSHIP PERCENTAGE
A	NYC COMB CORP TC 3 AFFILIATE ONE	000000014	100.00 %
B	NYC COMB CORP TC 3 AFFILIATE TWO	000000015	100.00 %
C			%
D			%
E			%
F			%
G			%
H			%
I			%
J			%
K			%
L			%
M			%
N			%
O			%
P			%

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05.24.2016

ITEM	D IF PART OF A FEDERAL CONSOLIDATED GROUP, MARK AN X IN THE BOX	E FEDERAL FORM FILED	F EIN OF PARENT OF FEDERAL CONSOLIDATED RETURN	G FEDERAL SEPARATE TAXABLE INCOME
A	X	1120	000000003	2,000,000
B	X	1120	000000003	2,000,000
C				
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.	500,000
2.	Adjustment accounting for application of Treasury Regulations section 1.1502.12	2.	
3.	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2).....	3.	500,000
4.	Adjustment accounting for application of Treasury Regulations section 1.1502.11	4.	
5.	Other adjustments, if any, required under IRC to arrive at federal CTI of New York City combined group	5.	
6.	Federal CTI of New York City combined group (combine lines 3, 4 and 5)	6.	500,000
Certain items reported on line 2 or 4			
7.	Deferral or recognition of intercompany income, expense, gain or loss	7.	
8.	Consolidated net capital gain	8.	
9.	Consolidated charitable contributions deduction	9.	
10.	Consolidated IRC section 1231 net loss.....	10.	



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SCHEDULE C - Computation of Tax on Combined Capital Base

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

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

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group total
1. Total assets from federal return	3,000,000	5,500,000		1. 8,500,000
2. Real property and marketable securities included in line 1 ..	1,935,000			2. 1,935,000
3. Subtract line 2 from line 1				3. 6,565,000
4. Real property and marketable securities at fair market value ...	2,935,000			4. 2,935,000
5. Adjusted total assets (add lines 3 and 4)				5. 9,500,000
6. Total liabilities (see instructions)	1,000,000	2,275,000		6. 3,275,000
7. Total Capital (subtract line 6, column D from line 5, column D)				7. 6,225,000
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0)				8. 1,875,000
9. Business capital (subtract line 8 from line 7)				9. 4,350,000
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0)				10. 4,350,000
11. Combined capital (add lines 9 and 10)				11. 4,350,000
12. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)				12. 59.90 %

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Computation of tax on capital base:

13. Allocated combined capital (multiply line 11 by line 12) (see instructions) 13. 2,605,650

	A	B	C
13a. At tax rate 0.15%	2,605,650	X 0.0015	13a. 3,908
13b. At tax rate 0.075%, <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp.		X 0.00075	13b.
13c. At tax rate 0.04%, enter borough, block and lot numbers: Boro <input type="checkbox"/> Block <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Lot <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		X 0.0004	13c.
14. Tax on combined capital base (add lines 13a through 13c and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2)			14. 0

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

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

Addback of capital previously reported as investment capital

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



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

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 59 Maiden Lane	500,000	Various	5	400,000	
CITY STATE ZIP New York NY 10038					
NUMBER AND STREET		DRAFT 05.24.2016			
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total →	500,000		5	400,000	

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

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



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SCHEDULE F - Computation of Combined Business Allocation Percentage

	A Designated Agent	B Total of all combined members	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.....	4,000,000	5,600,000		9,600,000	
1b(B). Everywhere.....	11,600,000	10,600,000			21,600,000
1c. Inventories owned					
1c(A). New York City.....		500,000		500,000	
1c(B). Everywhere.....		1,050,000			1,050,000
1d. Tangible personal property owned (see instructions)					
1d(A). New York City.....		200,000		200,000	
1d(B). Everywhere.....	100,000	400,000			500,000
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider)					
1e(A). New York City.....	150,000			150,000	
1e(B). Everywhere.....	300,000				300,000
1f(A). Total Property New York City (add column D, lines 1a(A) through 1e(A)).....				10,450,000	
1f(B). Total Property Everywhere (add column E, lines 1a(B) through 1e(B)).....					23,450,000
1g. Percentage in New York City (divide line 1f(A), column D by line 1f(B), column E).....					44.5629 %
1h. Multiply line 1g by 10.....					445.6290
2a(A). New York City receipts (from Form NYC-2.5A, line 54, column D).....				4,625,000	
2a(B). Everywhere receipts (from Form NYC-2.5A, line 54, column E).....					7,218,000
2b. Percentage in New York City (divide line 2a(A), column D by line 2a(B), column E).....					64.0759 %
2c. Multiply line 2b by 80.....					5126.0737
3. Wages, salaries and other compensation of employees, except general executive officers (see instructions)					
3a(A). New York City.....	400,000	1,040,000		1,440,000	
3a(B). Everywhere.....	1,150,000	2,290,000			3,440,000
3b. Percentage in New York City (divide line 3a(A), column D by line 3a(B), column E).....					41.8605 %
3c. Multiply line 3b by 10.....					418.6047
Sum of Weighted Factors					
4. Add lines 1h, 2c and 3c.....					5990.3074
Business Allocation Percentage					
5. Divide line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total weights of the factors present. Enter as a percentage. Round to the nearest one hundredth of a percentage point. This is your business allocation percentage.					59.90 %

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SCHEDULE G - Additional Required Information

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) Consulting

2. Enter your Secondary Business Code (see instructions) _____

3. Trade name of designated agent corporation, if different from name entered on page 1 _____

4. Is the designated agent corporation included in a consolidated federal return? YES NO
 If "YES", give parent's name: NYC Comb Corp Test Case Fou EIN: 0 0 0 0 0 0 0 0 3

5. Is any member corporation also a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? YES NO
 If "YES", give common parent corporation's name _____ EIN: _____

6. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, for the combined group, or any variation of the combined group or any member corporation or are there any of the same currently under audit? YES NO
 If "YES", Internal Revenue Service State period(s): Beg.: _____ End.: _____
 by whom? New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____

7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? (see instructions)..... YES NO

8. Did any member corporation make any payments treated as interest in the computation of business income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? YES NO
 If "YES", complete the following (if more than one, attach separate sheet). _____ YES NO
 Shareholder's name: _____ SSN/EIN: _____
 Interest paid to shareholder: _____ Total indebtedness to shareholder described above: _____ Total interest paid: _____

9. Was any member corporation a member of a partnership or joint venture during the tax year? YES NO
 If "YES", attach schedule listing name(s) and Employer Identification Number(s).

10. At any time during the taxable year, did any member of the combined group corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? YES NO

11a. If "YES" to question 10, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, borough, block and lot number.

11b. Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? YES NO

11c. Was there a partial or complete liquidation of the owning corporation? YES NO

11d. Was 50% or more of the owning corporation's ownership transferred during the tax year, over a three-year period or according to a plan? YES NO

12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? YES NO

13. If "NO" to question 12, explain: _____

14. Does any member corporation pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? YES NO

15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? YES NO
 Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: 00-0000003

16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? YES NO
 If yes, enter applicable exception and amount of royalty payments. _____
 EXCEPTION AMOUNT

17. If any member corporation filed federal form 1120F, did it have Effectively Connected Income (ECI)? YES NO



SCHEDULE H - Determination of Tax Rate

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

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05.24.2016

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

1. If combined unallocated business income (Schedule B, line 30) is less than \$2M and allocated combined business income (Schedule B, line 32) is less than \$1M.	6.50%
2. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of combined allocated business income)	8.85%
3. If combined allocated business income (Schedule B, line 32) is equal to or greater than \$1.5M (regardless of the amount of combined unallocated business income)	8.85%
4. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and combined allocated business income (Schedule B, line 32) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____}\%$
5. If combined unallocated business income (Schedule B, line 30) is less than \$2M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = \text{_____}\%$
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 32) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____}\%$
	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = \text{_____}\%$
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 32) is less than \$10M	4.425%
8. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of combined allocated business income)	8.85%
9. If combined allocated business income (Schedule B, line 32) is equal to or greater than \$20M (regardless of the amount of combined unallocated business income)	8.85%
10. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and combined allocated business income (Schedule B, line 32) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$
11. If combined unallocated business income (Schedule B, line 30) is less than \$20M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = \text{_____}\%$
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 32) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$
	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = \text{_____}\%$
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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NYC-2.1

Department of Finance

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01.20.2016

INVESTMENT AND OTHER EXEMPT INCOME AND INVESTMENT CAPITAL

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

Name NYC COMB CORP TEST CASE THREE	Employer Identification Number 00 - 00000003
---------------------------------------	---

SCHEDULE A - 40% safe harbor election (see instructions)

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

SCHEDULE B - Other exempt income (see instructions)

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

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

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

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

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

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

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

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

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

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

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

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

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.	5,130,000	
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.		0	
28. Total other exempt income allowed after ENI limitation (enter the lesser of line 26 or line 27; if zero or less, enter 0).....	28.	0	
29. Remaining ENI-limitation (subtract line 28 from line 26; if zero or less, enter 0).....	29.	5,130,000	

SCHEDULE C - Investment income (see instructions)

Part 1 - 8% limitation on gross investment income (see instructions)

1. ENI (from Form NYC-2 or NYC-2A, Schedule B, line 24)	1.	5,130,000	
2. 8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero).....	2.	410,400	
3. Gross investment income from investments generating income not apportionable to New York under the U.S. Constitution. 3.	3.		
4. 8% limitation on gross investment income (enter the greater of line 2 or line 3).....	4.	410,400	
5. Remaining 8% limitation (subtract line 3 from line 4; if zero or less, enter 0).....	5.	410,400	
6. Dividend income from investment capital from stocks actually held more than one year ..6.	6.	10,000	
7. Net capital gains in excess of losses from investment capital from stocks actually held more than one year	7.	8,000	
8. Add lines 6 and 7.....	8.	18,000	
9. Gross investment income from stocks actually held more than one year after 8% limitation (enter the lesser of line 5 or line 8)	9.	18,000	
10. Remaining balance of 8% limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0).....	10.	392,400	
11. Dividend income from investment capital from stocks presumed held more than one year 11.	11.	20,000	
12. Gross investment income from stocks presumed held more than one year after 8% limitation (enter the lesser of line 10 or line 11).....	12.	20,000	
13. Total gross investment income (add lines 3, 9 and 12)	13.	38,000	

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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.	15,200	
15. Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	15.	22,800	

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.	16.		
17. Interest deductions indirectly attributable to investment capital or to gross investment income..... 17.	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.	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.	21.	22,800	
22. Excess interest deductions attributable to investment capital or to gross investment income (if the safe harbor election is made, enter 0; if the safe harbor election is 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.	23.	22,800	
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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.	22,800
2. Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income (add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is not made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on NYC-2 or NYC-2A, Schedule B, line 27)..... 2.	0

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SCHEDULE E - Investment capital (see instructions)

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

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

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

Part 2 - Investment capital - stocks actually held more than one year

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

Item	A Name/CUSIP/CINS/lot number	B Number of shares acquired	C Date acquired	D Number of shares sold	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV	
A	XYZ INC.	10,000	01-01-2011			750,000	250,000	500,000	
B	ABC INC.	5,000	01-01-2012	1,000	06-30-2015	500,000	100,000	400,000	
C									
D									
E									
F									
Total from additional sheet(s)									
2.	Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 2					2.	1,250,000	350,000	900,000

Part 3 - Investment capital - stocks presumed held more than one year

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

Item	A Name/CUSIP/CINS/lot number	B Number of shares acquired	C Date acquired	D Number of shares sold	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV	
A	PQR INC	10,000	06-01-2015			1,000,000	25,000	975,000	
B									
C									
D									
E									
F									
Total from additional sheet(s)									
3.	Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 3					3.	1,000,000	25,000	975,000

Part 4 - Total investment capital

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

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

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

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

Item	A Name/CUSIP/CINS/lot number	B Number of shares acquired	C Date acquired	D Number of shares sold	E Date sold	F Average FMV, as previously reported	G Liabilities attributable, as previously reported	H Net average FMV, as previously reported
A								
B								
C								
D								
E								
F								
Total from additional sheet(s)								
1. Total columns F, G and H; enter here and on Form NYC-2 or NYC-2A, Schedule D, line 5								1.

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

2. Prior year presumed gross investment income after the 8% limitation for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (see instructions).....			2.
3. If the safe harbor election was made on the prior year return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was not made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the prior year return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above (see instructions).....			3.
4. Prior year presumed investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (subtract line 3 from line 2; if zero or less, enter 0).....		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).....		0	6.



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For CALENDAR YEAR 2015 or FISCAL YEAR beginning _____ 2015 and ending _____

Name of Designated Agent NYC COMB CORP TEST CASE THREE		EIN of Designated Agent 00 - 00000003	
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A Designated Agent	B Total of all combined members	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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Section 11-654.2(2)

1. Sales of tangible personal property				
1a. NYC	1,000,000	3,500,000	4,500,000	
1b. EW	2,000,000	5,000,000		7,000,000

2. Sales of electricity				
2a. NYC				
2b. EW				

3. Net gains from sales of real property				
3a. NYC				
3b. EW				

Section 11-654.2(3)

4. Rentals of real and tangible personal property				
4a. NYC				
4b. EW				

5. Royalties from patents, copyrights, trademarks, and similar intangible personal property				
5a. NYC	60,000	20,000	80,000	
5b. EW	100,000	40,000		140,000

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

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

Section 11-654.2(5)(a)(2)(iii) (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		25,000		25,000
22b. EW		40,000		40,000
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange				
23a. NYC	20,000		20,000	
23b. EW	38,000			38,000
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				



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

26. Net interest from federal funds

26a. NYC				
26b. EW				

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

27. Net income from sales of physical commodities

27a. NYC				
27b. EW				

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

28. Marked to market net gains

28a. NYC				
28b. EW				

Section 11-654.2(5)(a)(2)(viii) (QFI)

29. Interest from other financial instruments

29a. NYC				
29b. EW				

30. Net gains and other income from other financial instruments

30a. NYC				
30b. EW				

Section 11-654.2(5)(b)

31. Brokerage commissions

31a. NYC				
31b. EW				

32. Margin interest earned on behalf of brokerage accounts

32a. NYC				
32b. EW				

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

33a. NYC				
33b. EW				

34. Receipts from primary spread of selling concessions

34a. NYC				
34b. EW				

35. Receipts from account maintenance fees

35a. NYC				
35b. EW				

36. Fees for management or advisory services

36a. NYC				
36b. EW				

37. Interest from an affiliated corporation

37a. NYC				
37b. EW				



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

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				



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

51. Transportation or transmission of gas through pipes

51a. NYC				
51b. EW				

Section 11-654.2(10)

52. Receipts from other services/activities not specified

52a. NYC				
52b. EW				

Section 11-654.2(11)

53. Discretionary adjustments

53a. NYC				
53b. EW				

Total receipts

54. Add lines 1a through 53b in columns D and E. Enter here and on NYC-2A, Schedule F, line 2a(A) column D and line 2a(B) column E.....54.			4,625,000	7,218,000
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**CLAIM FOR BIOTECHNOLOGY CREDIT
APPLIED TO BUSINESS AND GENERAL
CORPORATION TAXES**

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

For CALENDAR YEAR 2015 or FISCAL YEAR beginning _____ 2015 and ending _____

Name as shown on NYC-2, NYC-2A, NYC-3L or NYC-3A: NYC COMB CORP TEST CASE THREE		EMPLOYER IDENTIFICATION NUMBER 0 0 - 0 0 0 0 0 0 3	
Corporation tax year for which claim is made. Date ended: December 2015 MONTH YEAR		FEDERAL BUSINESS CODE 5 4 1 6 0 0	

COMPUTATION OF CREDIT

1. Available Credit.....1.	25,000	
2. Enter your Business Corporation Tax or General Corporation Tax from Form NYC-2, Sch. A, line 4 or Form NYC-2A, Sch. A, line 6; Form NYC-3L, Sch. A, line 6 or Form NYC-3A, Sch. A, line 8.....2.	378,427	
3. Tax Credits claimed before Biotechnology credit.....3.		
4. Subtract line 3 from line 2.....4.	378,427	
5. Enter the fixed dollar minimum tax (from Form NYC-2, Sch. A, line 3 or Form NYC-2A, Sch. A, sum of lines 3 and 5; Form NYC-3L, Sch. A, line 4 or Form NYC-3A, Sch. A, sum of lines 4 and 7).....5.	4,500	
6. Limitation - Subtract line 5 from line 4. If line 5 is greater than line 4, enter "0" on line 6....6.	373,927	
7. Enter the lesser of line 1 and line 6.....7.	25,000	
8. Amount of unused credit to be refunded or credited (line 1 less line 7).....8.	0	
9. Add lines 7 and 8 (enter here and Form NYC-2, Sch. A, line 10 or Form NYC-2A, Sch. A, line 12; Form NYC-3L, Sch. A, line 10b or Form NYC-3A, Sch. A, line 12b.....9.	25,000	

INSTRUCTIONS

GENERAL INFORMATION

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

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

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

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

SPECIFIC LINE INSTRUCTIONS

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

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

SCHEDULE C - Group Member's Capital Base Line Items

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

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

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

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

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

Addback of capital previously reported as investment capital

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

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

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

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

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
500 Main Street CITY: Somewhere STATE: PA ZIP: 11111	150,000	Manufacturing	15	750,000	Various
Total	150,000		15	750,000	



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SCHEDULE F - Group Member's Business Allocation Line Items

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

COMPOSITION OF PREPAYMENTS SCHEDULE (If separate payments were made)

	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax.....		
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		0



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NYC -2.5A/BC COMPUTATION OF RECEIPTS FACTOR

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

For CALENDAR YEAR 2015 or FISCAL YEAR beginning 2015 and ending

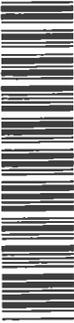
Name of Designated Agent NYC COMB CORP TEST CASE THREE	EIN of Designated Agent 00 - 000000003
Name of Combined Member NYC COMB CORP TC 2 AFFILIATE ONE	EIN of Combined Member 00 - 00000014

	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	2,000,000	1,500,000	2,000,000
2. Sales of electricity.....			
3. Net gains from sales of real property			
Section 11-654.2(3)			
4. Rentals of real and tangible personal property			
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property			
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event.....			
Section 11-654.2(4)			
7. Sale, licensing, or granting access to digital products			
Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)			
8. To make this irrevocable election, check Yes; otherwise, check No. (see instructions)		<input type="checkbox"/> YES	<input type="checkbox"/> NO
Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)			
Section 11-654.2(5)(a)(2)(i)			
9. Interest from loans secured by real property.....			
10. Net gains from sales of loans secured by real property			
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)			
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)			
Section 11-654.2(5)(a)(2)(ii) (QFI <input type="checkbox"/>)			
13. Interest from federal debt.....			
14. Net gains from federal debt			
15. Interest from debt of NYS or its political subdivisions, including NYC			
16. Net gains from debt of NYS or its political subdivisions, including NYC			
17. Interest from debt of other states or their political subdivisions.....			
18. Net gains from debt of other states or their political subdivisions			
Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>)			
19. Interest from asset-backed securities and other government agency debt			
20. Net gains from government agency debt or asset-backed securities sold through an exchange			
21. Net gains from all other asset-backed securities			
Section 11-654.2(5)(a)(2)(iv) (QFI <input type="checkbox"/>)			
22. Interest from corporate bonds.....	40,000	25,000	25,000
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange.....			
24. Net gains from other corporate bonds			
Section 11-654.2(5)(a)(2)(v)			
25. Net interest from reverse repurchase or securities borrowing agreements			
Section 11-654.2(5)(a)(2)(vi)			
26. Net interest from federal funds			
Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>)			
27. Net income from sales of physical commodities.....			
Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>)			
28. Marked to market net gains			
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)			
29. Interest from other financial instruments.....			
30. Net gains and other income from other financial instruments			

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



32321591



For CALENDAR YEAR 2015 or FISCAL YEAR beginning 2015 and ending

Name of Designated Agent: NYC COMB CORP TEST CASE THREE
EIN of Designated Agent: 00-00000003
Name of Combined Member: NYC COMB CORP TC 3 AFFILIATE TWO
EIN of Combined Member: 00-00000015

SCHEDULE A - Group Member's Information

General Information

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

Table with 2 columns: Description, Amount. Row 4: 3,000,000

Minimum tax (taxable group members only)

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

Table with 2 columns: Description, Amount. Row 1: 2,020,000; Row 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. 5,000
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. Domestic production activities deduction (see instructions) ... 13.
14. Other additions (see instructions; attach rider) ... 14. 5,000
16. Gain from sale of certain property acquired prior to 1/1/66 (see instructions) ... 16.
17. NYC and NYS tax refunds included in line 15 (see instructions) ... 17.
18. Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions) ... 18.
19. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions) ... 19.
20. Other subtractions (see instructions) (attach rider) ... 20.

Table with 2 columns: Description, Amount. Row 6: 5,000; Row 14: 5,000

SCHEDULE C - Group Member's Capital Base Line Items

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

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

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

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

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

Addback of capital previously reported as investment capital

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

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

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
100 Maiden Lane CITY New York STATE NY ZIP 10038	200,000	Various	8	640,000	Various
Total	200,000		8	640,000	

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
100 South Main Street CITY Philadelphia STATE PA ZIP 11111	400,000	Manufacturing	50	500,000	Various
Total	400,000		50	500,000	



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NYC -2.5A/BC COMPUTATION OF RECEIPTS FACTOR

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

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

Name of Designated Agent NYC COMB CORP TEST CASE THREE	EIN of Designated Agent 00 - 00000003
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Name of Combined Member NYC COMB CORP TC 2 AFFILIATE TWO	EIN of Combined Member 00 - 00000014
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	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
Section 11-654.2(2)			
1. Sales of tangible personal property 1.	3,000,000	2,000,000	2,000,000
2. Sales of electricity..... 2.			
3. Net gains from sales of real property 3.			
Section 11-654.2(3)			
4. Rentals of real and tangible personal property 4.			
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property..... 5.	40,000	20,000	20,000
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event..... 6.			
Section 11-654.2(4)			
7. Sale, licensing, or granting access to digital products7.			
Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)			
8. To make this irrevocable election, check Yes; otherwise, check No. (see instructions)		<input type="checkbox"/> YES	<input type="checkbox"/> NO
Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)			
Section 11-654.2(5)(a)(2)(i)			
9. Interest from loans secured by real property.....9.			
10. Net gains from sales of loans secured by real property10.			
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)11.			
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)...12.			
Section 11-654.2(5)(a)(2)(ii) (QFI <input type="checkbox"/>)			
13. Interest from federal debt.....13.			
14. Net gains from federal debt14.			
15. Interest from debt of NYS or its political subdivisions, including NYC15.			
16. Net gains from debt of NYS or its political subdivisions, including NYC .16.			
17. Interest from debt of other states or their political subdivisions.....17.			
18. Net gains from debt of other states or their political subdivisions .18.			
Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>)			
19. Interest from asset-backed securities and other government agency debt .19.			
20. Net gains from government agency debt or asset-backed securities sold through an exchange20.			
21. Net gains from all other asset-backed securities21.			
Section 11-654.2(5)(a)(2)(iv) (QFI <input type="checkbox"/>)			
22. Interest from corporate bonds.....22.			
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange23.			
24. Net gains from other corporate bonds24.			
Section 11-654.2(5)(a)(2)(v)			
25. Net interest from reverse repurchase or securities borrowing agreements .25.			
Section 11-654.2(5)(a)(2)(vi)			
26. Net interest from federal funds26.			
Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>)			
27. Net income from sales of physical commodities.....27.			
Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>)			
28. Marked to market net gains28.			
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)			
29. Interest from other financial instruments.....29.			
30. Net gains and other income from other financial instruments30.			

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



32321591

Business Corporation Tax Test Case Four

Begins on the next page

Taxpayer name	NYC DOF TC FOUR
EIN	00-0000004
Primary Form	NYC-2A
Associated Form(s)	NYC-2.3 NYC-2.4 NYC-2.5A NYC-2A/BC (2) NYC-2.5A/BC (2)
Attachments	NYC-9.7C
Purpose of test	NYC-2A for Banking corporation Computation of Subtraction Modification for Qualified Banks and Other Qualified Lenders Two subsidiaries allocating income outside of NYC Computation of Receipts Factor
Other instructions	Computation of Business Allocation Percentage with three factors

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

For CALENDAR YEAR 2015 or FISCAL YEAR beginning

2015 and ending

Name of designated agent NYC COMB CORP TEST CASE FOUR		Name Change <input checked="" type="checkbox"/>	Employer Identification Number 00 - 00000004	
In care of Sam Spade		DRAFT		
Address (number and street) 1 Centre Street				
City and State New York, NY	Zip Code 10005	Country (if not US)		
Business telephone number 212 555 1212	Taxpayer's email address SSpade@NYCCCTC4.com		Business Code Number as per federal return 5 2 2 1 1 0	
State or country of organization Delaware	Date organized 01/01/1990		2-character special condition code, if applicable (See instructions): 7 5	
Date business began in NYC 01/01/2010	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 NYS change Date of Final Determination: NYC return filed for TY 2014: New Corporation General Corporation Banking Corporation

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

SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
			1,922,566
1.	Tax on combined business income base (from Schedule B, line 38)	1.	3,963,066
2.	Tax on combined capital base (from Sch. C, line 14) Maximum Tax is \$10,000,000	2.	17,513
3.	Minimum tax for designated agent only (see instructions) - NYC Gross Receipts: 3a. <input type="text" value="19,500,000"/>	3.	3,500
4.	Tax (enter amount from line 1, 2 or 3, whichever is largest)	4.	3,963,066
5.	Sum of minimum taxes for taxable group members (see instructions)	5.	10,000
6.	Total combined tax (add lines 4 and 5)	6.	3,973,066
7.	UBT Paid Credit (attach Form NYC-9.7C)	7.	50,500
8.	Combined tax after UBT Paid Credit (subtract line 7 from line 6)	8.	3,922,566
9.	REAP credits (attach Form NYC-9.5)	9.	
10.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	10.	0
11.	LMREAP Credit (attach Form NYC-9.8)	11.	
12.	Biotechnology Credit (attach Form NYC-9.10)	12.	
13.	Net combined tax after credits (subtract lines 9, 10, 11 and 12 from line 8)	13.	3,922,566
14.	First installment of estimated tax for period following that covered by this return:		
a)	If application for extension has been filed, enter amount from line 2 of Form NYC-EXT	14a.	1,000,000
b)	If application for extension has not been filed and line 13 exceeds \$1,000, enter 25% of line 13	14b.	
15.	Total of lines 13, 14a and 14b	15.	4,922,566
16.	Total prepayments (from Prepayment Schedule, page 2, line H)	16.	3,000,000
17.	Balance due (subtract line 16 from line 15)	17.	1,922,566
18.	Overpayment (subtract line 15 from line 16)	18.	
19a.	Interest (see instructions)	19a.	
19b.	Additional charges (see instructions)	19b.	
19c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	19c.	
20.	Total of lines 19a, 19b and 19c	20.	
21.	Net overpayment (subtract line 20 from line 18)	21.	
22.	Amount of line 21 to be: a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 22c OR <input type="checkbox"/> Paper check b. Credited to 2016 estimated tax	22a.	
		22b.	
22c.	Routing Number: <input type="text"/> Account Number: <input type="text"/> Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
23.	TOTAL REMITTANCE DUE. (see instructions)	23.	1,922,566

SCHEDULE A - Computation of Balance Due or Overpayment - Continued

24.	NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1	24.	1,810,000
25.	Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120 Consolidated <input type="checkbox"/> Other (Identify): _____		
26.	Gross receipts or sales (see instructions).....	26.	101,930,000
27.	Total assets (Schedule C, line 1, column D)	27.	30,000,000
28.	Combined business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)	28.	61.14
29a.	Is the designated agent making or has it made the irrevocable commonly owned group election? By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. See "Who must file a combined return" instructions		
29b.	If YES, enter the beginning and ending dates of the first year of election: Beginning _____ Ending _____		
30.	Total number of combined group members (do not include the designated agent)	30.	2
31.	Total number of taxable combined group members (do not include the designated agent)	31.	2
Designated agent's information			
32.	Federal separate taxable income (see instructions)	32.	35,000,000
33.	Value of your assets (see instructions) 33a. Beginning <u>05.24.2016</u> 80,000,000 33b. Ending 80,000,000	33c.	80,000,000
34.	Value of your liabilities (see instructions) 34a. Beginning 50,000,000 34b. Ending 50,000,000	34c.	50,000,000
35.	Prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) (see instructions).....	35.	
36.	Unabsorbed net operating loss (UNOL) at the end of the base year (from Form NYC-2.3) (see instructions).....	36.	
37.	PNOLC subtraction annual allotment (from Form NYC-2.3) (see instructions).....	37.	
38.	PNOLC subtraction allotment method (see instructions)		

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax.....		
B. Payment with Declaration, Form NYC-400 (1).....	03/15/2015	750,000
C. Payment with Notice of Estimated Tax Due (2).....	06/15/2015	750,000
D. Payment with Notice of Estimated Tax Due (3).....	09/15/2015	750,000
E. Payment with extension, Form NYC-EXT	12/15/2015	750,000
F. Overpayment from preceding year credited to this year		
G. Total prepayments from group members (attach rider)		
H. TOTAL of A through F (enter on Schedule A, line 16).....		3,000,000

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.
I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions)YES

SIGN HERE	Signature of officer	Title	Treasurer	Date	9/15/2016	Firm's email address	SSpade@NYCCCTC4.com	
	Preparer's signature	Preparer's printed name	John Doe	Check if self-employed	<input checked="" type="checkbox"/>	Date		
PREPARER'S USE ONLY	Not A Big Four Accounting Firm, 300 Madison Avenue, New York, NY 11056						Preparer's Social Security Number or PTIN	1 2 3 - 4 5 - 6 7 8
	▲ Firm's name (or yours, if self-employed) ▲ Address ▲ Zip Code						Firm's Employer Identification Number	1 1 - 1 1 1 1 1 1

MAILING INSTRUCTIONS

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

<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 PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES OR Mail Payment and Form NYC-200V ONLY to:</p> <p>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 COMBINED MEMBERS	INTERCORPORATE ELIMINATIONS	COMBINED GROUP TOTAL
1a.	Federal consolidated taxable income (CTI) of New York City combined group (see instructions)			75,000,000
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)			75,000,000
1f.	Elimination of intercorporate dividends (see instructions)			2,000,000
1g.	Federal CTI before New York City additions and subtractions (subtract line 1f from line 1e)			73,000,000
2.	Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1g by alien corporations			2.
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			3.
4.	Dividends not included on line 1g by non-alien corporations			4.
5.	Interest on federal, state, municipal and other obligations not included on line 1g by non-alien corporations			5.
6.	Income taxes paid to the US or its possessions deducted on federal return	4,000	14,000	18,000
7.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider)			
8.	NYC Corporate Taxes deducted on federal return (see instr.)	2,000	8,000	10,000
9.	Adjustments relating to employment opportunity relocation cost credit and IBZ credit			
10.	Adjustments relating to real estate tax escalation credit			
11.	ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)			
12.	Payment for use of intangibles			
13.	Domestic production activities deduction (see instructions) ..			
14.	Other additions (see instructions; attach rider)			
15.	Total additions (add lines 1g through 14)			73,028,000
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) 17.			
18.	Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions)			
19.	Depreciation and/or adjustment calculated under pre-ACRS or or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)			
20.	Other subtractions (see instructions) (attach rider)	3,000	3,300	6,300
21.	Total subtractions (add lines 16 through 20)			6,300
22.	Net modifications to federal taxable income (subtract line 21 from line 15)			73,021,700
23.	Subtraction modification for qualified banks and other qualified lenders (from Form NYC-2.2, Schedule A, line 1; see instructions) ..			1,000,000
24.	Combined entire net income (ENI) (subtract line 23 from line 22)			72,021,700
25.	Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1)			
26.	Subtract line 25 from line 24			72,021,700
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)			72,021,700
29.	Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, line 6; if zero, enter 0; see instr.)			72,021,700
30.	Combined business income after addback (add lines 28 and 29)			61.14 %
31.	Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)			44,034,067
32.	Allocated combined business income after addback (multiply line 30 by line 31)			
33.	Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule C, line 4)			44,034,067
34.	Subtract line 33 from line 32			
35.	Net operating loss deduction (from Form NYC-2.4, line 6)			44,034,067
36.	Combined business income base (subtract line 35 from line 34)			9.000 %
37.	Tax rate (see instructions)			
38.	Tax on combined business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1)			3,963,066

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

ITEM	A MEMBER NAME	B MEMBER EIN	C OWNERSHIP PERCENTAGE
A	NYC COMB CORP TC 4 AFFILIATE ONE	000000015	100.00 %
B	NYC COMB CORP TC 4 AFFILIATE TWO	000000016	100.00 %
C			%
D			%
E			%
F			%
G			%
H			%
I			%
J			%
K			%
L			%
M			%
N			%
O			%
P			%

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ITEM	D IF PART OF A FEDERAL CONSOLIDATED GROUP, MARK AN X IN THE BOX	E FEDERAL FORM FILED	F EIN OF PARENT OF FEDERAL CONSOLIDATED RETURN	G FEDERAL SEPARATE TAXABLE INCOME
A	X	1120	000000004	25,000,000
B	X	1120	000000004	40,000,000
C				
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.	500,000
2.	Adjustment accounting for application of Treasury Regulations section 1.1502.12	2.	
3.	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2)	3.	500,000
4.	Adjustment accounting for application of Treasury Regulations section 1.1502.11	4.	
5.	Other adjustments, if any, required under IRC to arrive at federal CTI of New York City combined group	5.	
6.	Federal CTI of New York City combined group (combine lines 3, 4 and 5)	6.	500,000
Certain items reported on line 2 or 4			
7.	Deferral or recognition of intercompany income, expense, gain or loss	7.	
8.	Consolidated net capital gain	8.	
9.	Consolidated charitable contributions deduction	9.	
10.	Consolidated IRC section 1231 net loss	10.	



SCHEDULE C - Computation of Tax on Combined Capital Base

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

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

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group total
1. Total assets from federal return	20,000,000	60,000,000		80,000,000
2. Real property and marketable securities included in line 1..	15,000,000	23,000,000		38,000,000
3. Subtract line 2 from line 1				42,000,000
4. Real property and marketable securities at fair market value...	12,000,000	26,000,000		38,000,000
5. Adjusted total assets (add lines 3 and 4)				80,000,000
6. Total liabilities (see instructions)	20,000,000	30,000,000		50,000,000
7. Total Capital (subtract line 6, column D from line 5, column D)				30,000,000
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0)				30,000,000
9. Business capital (subtract line 8 from line 7)				
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0)				30,000,000
11. Combined capital (add lines 9 and 10)				62.14 %
12. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%)				
Computation of tax on capital base:				
13. Allocated combined capital (multiply line 11 by line 12) (see instructions)				18,342,000

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	A	B	C
13a. At tax rate 0.15%	18,342,000	X 0.0015	17,513
13b. At tax rate 0.075%, <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp.		X 0.00075	
13c. At tax rate 0.04%, enter borough, block and lot numbers: Boro <input type="checkbox"/> Block <input type="checkbox"/> Lot <input type="checkbox"/>		X 0.0004	
14. Tax on combined capital base (add lines 13a through 13c and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2)			17,513

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

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
1. Total combined capital that generates income claimed to not be allocable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1)			
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. 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)			

Addback of capital previously reported as investment capital

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



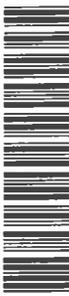
SCHEDULE E - Location of Places of Business Inside and Outside New York City

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

Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 346 Madison Avenue			350,000	Various	18	3,000,000	
CITY New York	STATE NY	ZIP 10023					
NUMBER AND STREET 59 Bleeker Street			240,000	DRAFT 05.24.2016	12	2,500,000	
CITY New York	STATE NY	ZIP 10014					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total →			590,000		30	5,500,000	

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

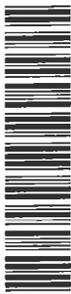
Complete Address			Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET 100 Front Street			400,000	Various	20	4,000,000	Various
CITY San Francisco	STATE CA	ZIP 11001					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
NUMBER AND STREET							
CITY	STATE	ZIP					
Total →			400,000		20	4,000,000	



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SCHEDULE F - Computation of Combined Business Allocation Percentage					
	A Designated Agent	B Total of all combined members	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.....	800,000	2,400,000		3,200,000	
1b(B). Everywhere.....	1,480,000	4,960,000			6,440,000
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		4,000,000	
1d(B). Everywhere.....	4,000,000	4,040,000			8,440,000
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider)					
1e(A). New York City.....					
1e(B). Everywhere.....					
1f(A). Total Property New York City (add column D, lines 1a(A) through 1e(A)).....				7,200,000	
1f(B). Total Property Everywhere (add column E, lines 1a(B) through 1e(B)).....					14,480,000
1g. Percentage in New York City (divide line 1f(A), column D by line 1f(B), column E).....					49.7238 %
1h. Multiply line 1g by 10.....					497.2376
2a(A). New York City receipts (from Form NYC-2.5A, line 54, column D).....				64,790,000	
2a(B). Everywhere receipts (from Form NYC-2.5A, line 54, column E).....					101,930,000
2b. Percentage in New York City (divide line 2a(A), column D by line 2a(B), column E).....					63.5623 %
2c. Multiply line 2b by 80.....					5085.0584
3. Wages, salaries and other compensation of employees, except general executive officers (see instructions)					
3a(A). New York City.....	3,000,000	5,500,000		8,500,000	
3a(B). Everywhere.....	4,000,000	12,000,000			16,000,000
3b. Percentage in New York City (divide line 3a(A), column D by line 3a(B), column E).....					53.1250 %
3c. Multiply line 3b by 10.....					531.2500
Sum of Weighted Factors					
4. Add lines 1h, 2c and 3c.....					6113.5459
Business Allocation Percentage					
5. Divide line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total weights of the factors present. Enter as a percentage. Round to the nearest one hundredth of a percentage point. This is your business allocation percentage.					61.14 %

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SCHEDULE G - Additional Required Information

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list) Banking

2. Enter your Secondary Business Code (see instructions) _____

3. Trade name of designated agent corporation, if different from name entered on page 1 _____

4. Is the designated agent corporation included in a consolidated federal return? YES NO
If "YES", give parent's name: NYC Comb Corp Test Case Four EIN: 0 0 0 0 0 0 0 0 4

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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.: _____
 New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____

7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? (see instructions)..... YES NO

8. Did any member corporation make any payments treated as interest in the computation of business income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? YES NO
If "YES", complete the following (if more than one, attach separate sheet). _____

Shareholder's name: _____ SSN/EIN: _____
Interest paid to shareholder: _____ Total indebtedness to shareholder described above: _____ Total interest paid: _____

9. Was any member corporation a member of a partnership or joint venture during the tax year? YES NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).

10. At any time during the taxable year, did any member of the combined group corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? YES NO

11a. If "YES" to question 10, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, borough, block and lot number.

11b. Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? YES NO

11c. Was there a partial or complete liquidation of the owning corporation? YES NO

11d. Was 50% or more of the owning corporation's ownership transferred during the tax year, over a three-year period or according to a plan? YES NO

12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? YES NO

13. If "NO" to question 12, explain: _____

14. Does any member corporation pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? YES NO

15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? YES NO
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: 00-0000004

16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? YES NO
If yes, enter applicable exception and amount of royalty payments. _____
EXCEPTION AMOUNT

17. If any member corporation filed federal form 1120F, did it have Effectively Connected Income (ECI)? YES NO



SCHEDULE H - Determination of Tax Rate

A. Enter the tax rate computed or used below (see instructions)	A.	9.000 %
B. Enter your combined unallocated business income from Schedule B, line 30.....	B.	72,021,700
C. Enter combined allocated business income from Schedule B, line 32.....	C.	44,034,067

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

1. If combined unallocated business income (Schedule B, line 30) is less than \$2M and allocated combined business income (Schedule B, line 32) is less than \$1M.	6.50%
2. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of combined allocated business income)	8.85%
3. If combined allocated business income (Schedule B, line 32) is equal to or greater than \$1.5M (regardless of the amount of combined unallocated business income)	8.85%
4. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and combined allocated business income (Schedule B, line 32) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____}\%$
5. If combined unallocated business income (Schedule B, line 30) is less than \$2M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = \text{_____}\%$
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 32) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \text{_____}\%$ $6.50\% + (2.35\% \times \frac{\text{line 32} - 1,000,000}{500,000}) = \text{_____}\%$ 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 32) is less than \$10M	4.425%
8. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of combined allocated business income)	8.85%
9. If combined allocated business income (Schedule B, line 32) is equal to or greater than \$20M (regardless of the amount of combined unallocated business income)	8.85%
10. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and combined allocated business income (Schedule B, line 32) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$
11. If combined unallocated business income (Schedule B, line 30) is less than \$20M and combined allocated business income (Schedule B, line 32) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = \text{_____}\%$
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 32) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \text{_____}\%$ $4.425\% + (4.425\% \times \frac{\text{line 32} - 10,000,000}{10,000,000}) = \text{_____}\%$ 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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**SUBTRACTION MODIFICATION
FOR QUALIFIED BANKS AND
OTHER QUALIFIED LENDERS**

DRAFT
01.08.2016

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 NYC COMB CORP TEST CASE FOUR	Employer Identification Number 00 - 00000004
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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 is zero, enter amount from line 14 or line 16 plus line 21) 1,000,000
Note: Only one of the modifications under subsections (r), (s) or (q) plus (t) may be utilized.....1.

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
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 on line 1 above. If not applicable, enter 0) 3. 0

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) before this modification (multiply line 9 by the amount from Form NYC-2A, Schedule B, line 22; see instructions).....10.
11. **Form NYC-2 filers:** ENI before this modification (from 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 on line 1 above, if applicable. If zero or less, enter 0)14. 0

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. 2,000,000
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 on line 1 above, if applicable) 16. 1,000,000

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 (Schedule F, line 4) 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 (Schedule F, line 4) exceed \$100 billion but are less than \$150 billion, you must complete lines 19 through line 21. (see instr.)
If average total assets (Schedule F, line 4) 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 (from Schedule F, line 4) .. 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 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.

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

EIN of qualifying entity 0 0 = 0 0 0 0 0 0 0 4

DRAFT
01.08.2016

This schedule is used for: (check appropriate box)

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

1.	Gross interest income from loans for the entity identified	1.	8,000,000	
2.	Gross interest expense for the entity identified	2.	8,000,000	
3.	Average total value of loans owned during the tax year by the entity identified. 3.	125,000,000		
4.	Average total assets during the tax year owned by the entity identified. 4.	250,000,000		
5.	Loan factor (divide line 3 by line 4)5000	
6.	Gross interest expense from loans (multiply line 2 by line 5)		4,000,000	
7.	Net interest income from loans (subtract line 6 from line 1)		4,000,000	
8.	Gross interest income from qualifying loans for the entity identified	4,000,000		
9.	Gross interest income from all loans for the entity identified (from line 1).. 9.	8,000,000		
10.	Qualifying loan interest income factor (divide line 8 by line 9)5000	
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)		2,000,000	

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 2015 or FISCAL YEAR beginning _____ 2015 and ending _____

Name of Designated Agent NYC COMB CORP TEST CASE FOUR			EIN of Designated Agent 00 - 00000004		
A Designated Agent	B Total of all combined members	C Intercorporate eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)	

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				
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	6,000,000	25,000,000	31,000,000	
9b.	EW	9,000,000	35,000,000		44,000,000
10. Net gains from sales of loans secured by real property					
10a.	NYC	12,000,000	15,000,000	5,000,000	22,000,000
10b.	EW	18,000,000	25,000,000	5,000,000	38,000,000
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)					
11a.	NYC	1,500,000	9,000,000	10,500,000	
11b.	EW	3,000,000	15,000,000		18,000,000
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 combined members	C Intercompany eliminations	D New York City combined total (A + B - C)	E Everywhere combined total (A + B - C)
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Section 11-654.2(5)(a)(2)(ii) (QFI)

13. Interest from federal debt				
13a. NYC				
13b. EW				
14. Net gains from federal debt				
14a. NYC				
14b. EW				
15. Interest from debt of NYS or its political subdivisions, including NYC				
15a. NYC		40,000	40,000	
15b. EW		80,000		80,000
16. Net gains from debt of NYS or its political subdivisions, including NYC				
16a. NYC				
16b. EW				
17. Interest from debt of other states or their political subdivisions				
17a. NYC				
17b. EW				
18. Net gains from debt of other states or their political subdivisions				
18a. NYC				
18b. EW				

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

19. Interest from asset-backed securities and other government agency debt				
19a. NYC		750,000	750,000	
19b. EW		850,000		850,000
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		500,000	500,000	
21b. EW		1,000,000		1,000,000

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

26. Net interest from federal funds

26a. NYC				
26b. EW				

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

27. Net income from sales of physical commodities

27a. NYC				
27b. EW				

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

28. Marked to market net gains

28a. NYC				
28b. EW				

Section 11-654.2(5)(a)(2)(viii) (QFI)

29. Interest from other financial instruments

29a. NYC				
29b. EW				

30. Net gains and other income from other financial instruments

30a. NYC				
30b. EW				

Section 11-654.2(5)(b)

31. Brokerage commissions

31a. NYC				
31b. EW				

32. Margin interest earned on behalf of brokerage accounts

32a. NYC				
32b. EW				

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

33a. NYC				
33b. EW				

34. Receipts from primary spread of selling concessions

34a. NYC				
34b. EW				

35. Receipts from account maintenance fees

35a. NYC				
35b. EW				

36. Fees for management or advisory services

36a. NYC				
36b. EW				

37. Interest from an affiliated corporation

37a. NYC				
37b. EW				



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



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

51. Transportation or transmission of gas through pipes

51a. NYC				
51b. EW				

Section 11-654.2(10)

52. Receipts from other services/activities not specified

52a. NYC				
52b. EW				

Section 11-654.2(11)

53. Discretionary adjustments

53a. NYC				
53b. EW				

Total receipts

54. Add lines 1a through 53b in columns D and E. Enter here and on NYC-2A, Schedule F, line 2a(A) column D and line 2a(B) column E.....54.	64,790,000	101,930,000
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For CALENDAR YEAR 2015 or FISCAL YEAR beginning _____ 2015 and ending _____

Name as shown on NYC-2 or NYC-2A: NEW YORK CITY COMB CORP TEST CASE FOUR	EMPLOYER IDENTIFICATION NUMBER 0 0 - 0 0 0 0 0 0 4
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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.	50,500
2. Enter amount from Schedule C, line 9.....2.	
3. Total of 1 and 2.....3.	50,500
4. Tax from Form NYC-2 or NYC-2A, Schedule A, line 1 4.	3,963,066
5. Multiply line 4 by 4/_____ (see instructions) 5.	1,761,363
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.	50,500

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): ABC Partnership	EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP 0 0 - 0 0 0 0 0 1 7
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1. Unincorporated business tax paid by distributing partnership (from Form NYC-204, Sch. A, line 23) 1.	101,000
2. Credits taken by distributing partnership on its own return (from Form NYC-204, Schedule A, lines 20 and 22a through 22d) (see instructions) 2.	
3. Total of lines 1 and 2 3.	101,000
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.	50,500
6. Tax from Form NYC-2 or NYC-2A, Schedule A, line1 (modified if necessary - see instructions) 6.	3,963,066
7. Tax from pro forma Form NYC-2 or NYC-2A, Schedule A, line 1 (see instructions) 7.	
8. Subtract line 7 from line 6 8.	3,963,066
9. Multiply line 8 by 4/_____ (see instructions)..... 9.	1,791,216
10. Enter lesser of line 5 and line 9 10.	50,500

SCHEDULE C

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

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



For CALENDAR YEAR 2015 or FISCAL YEAR beginning _____ 2015 and ending _____

Name of Designated Agent NYC COMB CORP TEST CASE FOUR	EIN of Designated Agent 00 - 00000004
Name of Combined Member NYC COMB CORP TC 4 AFFILIATE ONE	EIN of Combined Member 00 - 00000015

SCHEDULE A - Group Member's Information

General Information

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

Minimum tax (taxable group members only)

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

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

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

	6,000
	3,000
	1,500

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	40,000,000	60,000,000	1. 50,000,000
2. Real property and marketable securities included in line 1	20,000,000	20,000,000	2. 20,000,000
3. Subtract line 2 from line 1			3. 30,000,000
4. Real property and marketable securities at fair market value	30,000,000	30,000,000	4. 30,000,000
5. Adjusted total assets (add lines 3 and 4)			5. 60,000,000
6. Total liabilities (see instructions)	20,000,000	20,000,000	6. 20,000,000

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

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

Addback of capital previously reported as investment capital

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

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

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
200 West 12th Street CITY New York STATE NY ZIP 10014	120,000	Management	25	2,500,000	Various
Total	120,000		25	2,500,000	

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
200 South Main Street CITY Anycity STATE NJ ZIP 07728	80,000	Branch Office	15	1,500,000	Various
Total	80,000		15	1,500,000	



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SCHEDULE F - Group Member's Business Allocation Line Items

	COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1a. Real estate owned	1a.		1a.	
1b. Real estate rented - multiply by 8 (see instr.) (attach rider)	1b.	960,000	1b.	1,600,000
1c. Inventories owned.....	1c.		1c.	
1d. Tangible personal property owned (see instructions).....	1d.	440,000	1d.	1,400,000
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.	1,400,000	1f.	3,000,000
<hr/>				
2a. Receipts (from Form NYC-2.5A/BC, line 54).....	2a.	18,540,000	2a.	31,080,000
<hr/>				
3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions)	3a.	2,500,000	3a.	4,000,000

COMPOSITION OF PREPAYMENTS SCHEDULE (If separate payments were made)

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



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NYC -2.5A/BC COMPUTATION OF RECEIPTS FACTOR

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

For CALENDAR YEAR 2015 or FISCAL YEAR beginning _____ 2015 and ending _____

Name of Designated Agent NYC COMB CORP TEST CASE FOUR	00	=	EIN of Designated Agent 00000004
Name of Combined Member NYC COMB CORP TC 2 AFFILIATE ONE	00	=	EIN of Combined Member 00000015

	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.	15,000,000	10,000,000	10,000,000
10. Net gains from sales of loans secured by real property10.	10,000,000	5,000,000	5,000,000
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)11.	5,000,000	3,000,000	3,000,000
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)...12.			
Section 11-654.2(5)(a)(2)(ii) (QFI <input type="checkbox"/>)			
13. Interest from federal debt.....13.			
14. Net gains from federal debt14.			
15. Interest from debt of NYS or its political subdivisions, including NYC15.	80,000	40,000	40,000
16. Net gains from debt of NYS or its political subdivisions, including NYC .16.			
17. Interest from debt of other states or their political subdivisions.....17.			
18. Net gains from debt of other states or their political subdivisions .18.			
Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>)			
19. Interest from asset-backed securities and other government agency debt .19.			
20. Net gains from government agency debt or asset-backed securities sold through an exchange20.			
21. Net gains from all other asset-backed securities21.	1,000,000	500,000	500,000
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 exchange23.			
24. Net gains from other corporate bonds24.			
Section 11-654.2(5)(a)(2)(v)			
25. Net interest from reverse repurchase or securities borrowing agreements .25.			
Section 11-654.2(5)(a)(2)(vi)			
26. Net interest from federal funds26.			
Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>)			
27. Net income from sales of physical commodities.....27.			
Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>)			
28. Marked to market net gains28.			
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)			
29. Interest from other financial instruments.....29.			
30. Net gains and other income from other financial instruments30.			

		COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
Section 11-654.2(5)(b)				
31.	Brokerage commissions	31.		
32.	Margin interest earned on behalf of brokerage accounts	32.		
33.	Fees for advisory services for underwriting or management of underwriting	33.		
34.	Receipts from primary spread of selling concessions	34.		
35.	Receipts from account maintenance fees.....	35.		
36.	Fees for management or advisory services.....	36.		
37.	Interest from an affiliated corporation	37.		
Section 11-654.2(5)(c)				
38.	Interest, fees, and penalties from credit cards	38.		
39.	Service charges and fees from credit cards	39.		
40.	Receipts from merchant discounts	40.		
41.	Receipts from credit card authorizations and settlement processing	41.		
42.	Other credit card processing receipts	42.		
Section 11-654.2(5)(d)				
43.	Receipts from certain services to investment companies.....	43.		
Section 11-654.2(6)				
44.	Receipts from railroad and trucking business.....	44.		
Section 11-654.2(12)				
45.	Receipts from the operation of vessels	45.		
Section 11-654.2(7)				
46.	Receipts from air freight forwarding.....	46.		
47.	Receipts from other aviation services.....	47.		
Section 11-654.2(8)				
48.	Advertising in newspapers or periodicals	48.		
49.	Advertising on television or radio.....	49.		
50.	Advertising via other means	50.		
Section 11-654.2(9)				
51.	Transportation or transmission of gas through pipes	51.		
Section 11-654.2(10)				
52.	Receipts from other services/activities not specified	52.		
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.	31,080,000	18,540,000
				18,540,000



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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	8,000,000	12,000,000	1. 10,000,000
2. Real property and marketable securities included in line 1	3,000,000	3,000,000	2. 3,000,000
3. Subtract line 2 from line 1			3. 7,000,000
4. Real property and marketable securities at fair market value	5,000,000	5,000,000	4. 5,000,000
5. Adjusted total assets (add lines 3 and 4)			5. 12,000,000
6. Total liabilities (see instructions)	10,000,000	10,000,000	6. 10,000,000

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

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

Addback of capital previously reported as investment capital

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

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

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
1002 West 12th Street CITY New York STATE NY ZIP 10014	180,000	Various	15	3,000,000	Various
Total	180,000		15	3,000,000	

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

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
500 Main Street CITY Someplace STATE MA ZIP 01580	240,000	Various	25	5,000,000	Various
Total	240,000		25	5,000,000	



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SCHEDULE F - Group Member's Business Allocation Line Items

		COLUMN A - NEW YORK CITY		COLUMN B - EVERYWHERE	
1a.	Real estate owned	1a.		1a.	
1b.	Real estate rented - multiply by 8 (see instr.) (attach rider).....	1b.	1,440,000	1b.	3,360,000
1c.	Inventories owned.....	1c.		1c.	
1d.	Tangible personal property owned (see instructions).....	1d.	1,560,000	1d.	2,640,000
1e.	Tangible personal property rented - multiply by 8 (see instr., attach rider)...	1e.		1e.	
1f.	Total (add columns A and B, lines 1a through 1e)	1f.	3,000,000	1f.	6,000,000
<hr/>					
2a.	Receipts (from Form NYC-2.5A/BC, line 54).....	2a.	31,750,000	2a.	45,850,000
<hr/>					
3a.	Wages, salaries and other compensation of employees, except general executive officers (see instructions)	3a.	3,000,000	3a.	8,000,000

COMPOSITION OF PREPAYMENTS SCHEDULE (If separate payments were made)

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



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NYC -2.5A/BC · COMPUTATION OF RECEIPTS FACTOR

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

For CALENDAR YEAR 2015 or FISCAL YEAR beginning _____ 2015 and ending _____

Name of Designated Agent NYC COMB CORP TEST CASE FOUR	EIN of Designated Agent 00 - 00000004
Name of Combined Member NYC COMB CORP TC 2 AFFILIATE TWO	EIN of Combined Member 00 - 00000016

	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 products7.			
Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)			
8. To make this irrevocable election, check Yes; otherwise, check No. (see instructions) <input type="checkbox"/> YES <input type="checkbox"/> NO			
Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)			
Section 11-654.2(5)(a)(2)(i)			
9. Interest from loans secured by real property.....9.	20,000,000	15,000,000	15,000,000
10. Net gains from sales of loans secured by real property10.	15,000,000	10,000,000	10,000,000
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)11.	10,000,000	6,000,000	6,000,000
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)...12.			
Section 11-654.2(5)(a)(2)(ii) (QFI <input type="checkbox"/>)			
13. Interest from federal debt.....13.			
14. Net gains from federal debt14.			
15. Interest from debt of NYS or its political subdivisions, including NYC15.			
16. Net gains from debt of NYS or its political subdivisions, including NYC .16.			
17. Interest from debt of other states or their political subdivisions.....17.			
18. Net gains from debt of other states or their political subdivisions .18.			
Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>)			
19. Interest from asset-backed securities and other government agency debt .19.	850,000	750,000	750,000
20. Net gains from government agency debt or asset-backed securities sold through an exchange20.			
21. Net gains from all other asset-backed securities21.			
Section 11-654.2(5)(a)(2)(iv) (QFI <input type="checkbox"/>)			
22. Interest from corporate bonds.....22.			
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange23.			
24. Net gains from other corporate bonds24.			
Section 11-654.2(5)(a)(2)(v)			
25. Net interest from reverse repurchase or securities borrowing agreements .25.			
Section 11-654.2(5)(a)(2)(vi)			
26. Net interest from federal funds26.			
Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>)			
27. Net income from sales of physical commodities.....27.			
Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>)			
28. Marked to market net gains28.			
Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>)			
29. Interest from other financial instruments.....29.			
30. Net gains and other income from other financial instruments30.			

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C NYC FIXED DOLLAR AMOUNT
Section 11-654.2(5)(b)			
31. Brokerage commissions 31.			
32. Margin interest earned on behalf of brokerage accounts 32.			
33. Fees for advisory services for underwriting or management of underwriting 33.			
34. Receipts from primary spread of selling concessions 34.			
35. Receipts from account maintenance fees 35.			
36. Fees for management or advisory services 36.			
37. Interest from an affiliated corporation 37.			
Section 11-654.2(5)(c)			
38. Interest, fees, and penalties from credit cards 38.			
39. Service charges and fees from credit cards 39.			
40. Receipts from merchant discounts 40.			
41. Receipts from credit card authorizations and settlement processing 41.			
42. Other credit card processing receipts 42.			
Section 11-654.2(5)(d)			
43. Receipts from certain services to investment companies 43.			
Section 11-654.2(6)			
44. Receipts from railroad and trucking business 44.			
Section 11-654.2(12)			
45. Receipts from the operation of vessels 45.			
Section 11-654.2(7)			
46. Receipts from air freight forwarding 46.			
47. Receipts from other aviation services 47.			
Section 11-654.2(8)			
48. Advertising in newspapers or periodicals 48.			
49. Advertising on television or radio 49.			
50. Advertising via other means 50.			
Section 11-654.2(9)			
51. Transportation or transmission of gas through pipes 51.			
Section 11-654.2(10)			
52. Receipts from other services/activities not specified 52.			
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.	45,850,000	31,750,000	31,750,000



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