



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

	COLUMN A EVERYWHERE	COLUMN B NEW YORK CITY	COLUMN C GROSS RECEIPTS USED FOR NYC FIXED DOLLAR MINIMUM TAX	
Section 11-654.2(2)				
1. Sales of tangible personal property	1.			
2. Sales of electricity.....	2.			
3. Net gains from sales of real property	3.			
Section 11-654.2(3)				
4. Rentals of real and tangible personal property	4.			
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property.....	5.			
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event.....	6.			
Section 11-654.2(4)				
7. Sale, licensing, or granting access to digital products	7.			
Section 11-654.2(5)(a)(1) Fixed percentage method for qualified financial instruments (QFIs)				
8. To make this irrevocable election, check Yes; otherwise, check No, (see instructions)	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions)				
Section 11-654.2(5)(a)(2)(i)				
9. Interest from loans secured by real property.....	9.			
10. Net gains from sales of loans secured by real property	10.			
11. Interest from loans not secured by real property (QFI <input type="checkbox"/>)	11.			
12. Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>).....	12.			
Section 11-654.2(5)(a)(2)(ii) (QFI <input type="checkbox"/>)				
13. Interest from federal debt.....	13.			
14. 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 GROSS RECEIPTS USED FOR NYC FIXED DOLLAR MINIMUM TAX
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.			

