NYC -2A

Department of Finance

COMBINED BUSINESS CORPORATION TAX RETURN

2015

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		Name Change ☐	Employer Identification Number
In care of			
Address (number and street)		Address Change ☐	Business Code Number as per federal return
City and State	Zip Code	Country (if not US)	
Business telephone number	Taxpayer's email address		
State or country of organization	Date organized		2-character special condition code, if applicable (See instructions):
Date business began in NYC	Final Return ☐	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

			Payment Amount
A. Payment	Amount being paid electronically with this return	A.	
1.	Tax on combined business income base *(from Schedule B, line 38)*	1.	
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.	3.	
4.	Tax (enter amount from line 1, 2 or 3, whichever is **largest**)	4.	
5.	Sum of minimum taxes for taxable group members (see instructions)	5.	
6.	Total combined tax (add lines 4 and 5)	6.	
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.	
13.	Net combined tax after credits (subtract lines 9, 10, 11 and 12 from line 8)	13.	
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.	
16.	Total prepayments (from Prepayment Schedule, page 2, line H)	16.	
17.	Balance due *(subtract line 16 from line 15)*	17.	
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 - ☐ Direct deposit - *fill out line 22c* **OR** ☐ Paper check	22a.	
	b. Credited to 2016 estimated tax	22b.	
22c.	**Routing Number:** **Account Number:** **Account Type:** Checking ☐ Savings ☐		
23.	**TOTAL REMITTANCE DUE**. *(see instructions)*	23.	

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.	Federal Return Filed: ☐ 1120 ☐ 1120 Consolidated ☐ Other *(Identify):* _____		
26.	Gross receipts or sales *(see instructions)*	26.	
27.	Total assets (Schedule C, line 1, column D)	27.	
28.	Combined business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)	28.	%
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 ☐ YES ☐ 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.	
31.	Total number of taxable combined group members (do not include the designated agent)	31.	
	Designated agent's information		
32.	Federal separate taxable income (see instructions)	32.	
33.	Value of your assets (see instructions) 33a. Beginning _____ 33b. Ending _____	33c.	
34.	Value of your liabilities (see instructions) 34a. Beginning _____ 34b. Ending _____	34c.	
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)* ☐ 50% ☐ 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)		
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 prepayments from group members (attach rider)		
H. TOTAL of A through G *(enter on Schedule A, line 16)*		

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

SIGN HERE

Signature of officer	Title	Date	Firm's email address

PREPARER'S USE ONLY

Preparer's signature	Preparer's printed name	Check if self-employed ✔ ☐	Date	Preparer's Social Security Number or PTIN

Firm's Employer Identification Number

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

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 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 AFFILIATES	INTERCORPORATE ELIMINATIONS	COMBINED GROUP TOTAL
1a.	Federal consolidated taxable income (CTI) of New York City combined group (see instructions) ..... 1a.				
1b.	Addback federal consolidated net operating loss deduction (NOLD) ..... 1b.				
1c.	Addback federal consolidated dividends received deduction (DRD) ..... 1c.				
1d.	Addback federal dividends paid deduction (DPD) of captive REITs and captive RICs disallowed by NYC ..... 1d.				
1e.	Federal CTI before federal NOLD, federal DRD, and disallowed federal DPD (add lines 1a through 1d) ..... 1e.				
1f.	Elimination of intercorporate dividends (see instructions) ..... 1f.				
1g.	Federal CTI before New York City additions and subtractions (subtract line 1f from line 1e) ..... 1g.				
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 ..... 6.				
7.	NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider) ..... 7.				
8.	NYC Corporate Taxes deducted on federal return *(see instr.)* ..... 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.				
15.	Total additions *(add lines 1g through 14)* ..... 15.				
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)* ..... 19.				
20.	Other subtractions *(see instructions) (attach rider)* ..... 20.				
21.	Total subtractions *(add lines 16 through 20)* ..... 21.				
22.	Net modifications to federal taxable income *(subtract line 21 from line 15)* ..... 22.				
23.	Subtraction modification for qualified banks and other qualified lenders *(from Form NYC-2.2, Schedule A, line 1; see instructions)* ..... 23.				
24.	Combined entire net income *(ENI) (subtract line 23 from line 22)* ..... 24.				
25.	Investment and other exempt income *(from Form NYC-2.1, Schedule D, line 1)* ..... 25.				
26.	Subtract line 25 from line 24 ..... 26.				
27.	Excess interest deductions attributable to investment income and other exempt income *(from Form NYC-2.1, Schedule D, line 2)* ..... 27.				
28.	Combined Business income *(add lines 26 and 27)* ..... 28.				
29.	Addback of income previously reported as investment income *(from Form NYC-2.1, Schedule F, line 6; if zero, enter 0; see instr.)* 29.				
30.	Combined business income after addback *(add lines 28 and 29)* ..... 30.				
31.	Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%) ..... 31.				%
32.	Allocated combined business income after addback *(multiply line 30 by line 31)* ..... 32.				
33.	Prior net operating loss conversion subtraction *(from Form NYC-2.3, Schedule C, line 4)* ..... 33.				
34.	Subtract line 33 from line 32 ..... 34.				
35.	This line intentionally omitted ..... 35.				
36.	Combined business income base *(subtract line 35 from line 34)* ..... 36.				
37.	Tax rate *(see instructions)* ..... 37.				%
38.	Tax on combined business income base *(multiply line 36 by line 37 and enter here and on Schedule A, line 1)* ..... 38.				

Reconcilliation 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			%
B			%
C			%
D			%
E			%
F			%
G			%
H			%
I			%
J			%
K			%
L			%
M			%
N			%
O			%
P			%

ITEM	D IF PART OF A FEDERAL CONSOLIDATED GROUP, MARK AN X IN THE BOX	E FEDERAL FORM FILED	F EIN OF PARENT OF FEDERAL CONSOLIDATED RETURN	G FEDERAL SEPARATE TAXABLE INCOME
A				
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.
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 affiliates	C Intercorporate eliminations		D Combined group total
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.	
7. Total Capital (subtract line 6, column D from line 5, column D)				7.	
8. Investment capital *(from Schedule D, line 4; if zero or less, enter 0)*				8.	
9. Business capital *(subtract line 8 from line 7)*				9.	
10. Addback of capital previously reported as investment capital *(from Schedule D, line 5, column C; if zero or less, enter 0)*				10.	
11. Combined capital *(add lines 9 and 10)*				11.	
12. Combined business allocation percentage *(from Schedule F, line 5; if not allocating, enter 100%)*				12.	%

Computation of tax on capital base:

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

	A	B		C
13a. At tax rate 0.15% ..... 13a.		X 0.0015	13a.	
13b. At tax rate 0.075%, ☐ Utility Corp. ☐ Insurance Corp. ..... 13b.		X 0.00075	13b.	
13c. At tax rate 0.04%, enter borough, block and lot numbers: Boro ☐ Block ☐☐☐☐☐ Lot ☐☐☐☐☐ ..... 13c.		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.

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

Include on this schedule all information for the designated agent plus the information for the affiliated companies from their Form NYC-2A/BC.

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					
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 ..... ➤							

SCHEDULE F - Computation of Combined Business Allocation Percentage

		A Designated Agent	B Total of all affiliates	C Intercorporate eliminations	D Combined group NYC total (A + B - C)	E Combined group Everywhere total (A + B - C)
1a.	**Real estate owned**					
1a(A).	New York City					
1a(B).	Everywhere					
1b.	**Real estate rented - multiply by 8** ***(see instructions) (attach rider)***					
1b(A).	New York City					
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 From 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.					%

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 _____

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

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

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

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

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

   If "YES", by whom?
   ☐ Internal Revenue Service State period(s): Beg.:_____ (MMDDYY) End.:_____ (MMDDYY)
   ☐ New York State Department of Taxation and Finance State period(s): Beg.:_____ (MMDDYY) End.:_____ (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 to shareholder: _____ Total Indebtedness to shareholder described above: _____ Total interest paid: _____

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

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

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

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

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

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

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

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

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

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

    Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: _____

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

    If yes, enter applicable exception and amount of royalty payments. _____ (EXCEPTION) _____ (AMOUNT)

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

SCHEDULE H - Determination of Tax Rate

A.	Enter the tax rate computed or used below *(see instructions)*	**A.** %
B.	Enter the line number of the tax rate computed or used below	**B.**
C.	Enter your combined unallocated business income from Schedule B, line 30	**C.**
D.	Enter your combined allocated business income from Schedule B, line 32	**D.**
E.	Are you a Qualified Manufacturing Corporation *(see instructions)*	**E.** ☐ YES ☐ NO

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%