

NEW YORK CITY DEPARTMENT OF FINANCE

www.nyc.gov.Finance



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

**TAX YEAR 2017
VERSION 1.0
FEBRUARY 7, 2018**

Revision History

| Version | Author | Date | Change Highlights |
|---------|----------------|------------|-------------------|
| 1.0 | Lawrence Sporn | 02/07/2018 | Initial Version |
| | | | |
| | | | |
| | | | |
| | | | |

This package describes the New York City (NYC) Acceptance Testing System procedures for software developers participating in the NYC Business Tax e-File Program (BTeFile).

WHO MUST TEST

All software developers participating in the NYC BTe-File Program must test.

WHAT TO TEST

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

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

TEST CASE TO SUBMIT

All vendors participating in COR Business Tax e-File must submit the following test scenario:

| Test Case Taxpayer Name | EIN | Primary Form | Associated Forms and Attachments |
|-------------------------|------------|--------------|----------------------------------|
| CORP 2017 NYC2A TC ONE | 00-0000100 | NYC-2A | NYC-2.1 |
| SUB1 2017 NYC2A TC ONE | 00-0000101 | | NYC-2.2 |
| SUB2 2017 NYC2A TC ONE | 00-0000102 | | NYC-2.3 |
| | | | NYC-2.4 |
| | | | NYC-2.5A |
| | | | NYC-2A/BC (2) |
| | | | NYC-2.5A/BC (2) |
| | | | NYC-9.5 |
| | | | NYC-9.7C |
| | | | NYC-9.10 |
| | | | NYC-9.12 |
| | | | NYC-399Z (3) |

- If you do not support the primary form, do not submit this test
- 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, associated forms and attachments filers is scheduled to begin February 7, 2018. To ensure adequate time for testing, software developers should submit their initial NYC test files as soon as possible. There is no cutoff date for testing with NYC, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYC. Software developers may conduct federal and City testing concurrently if the IRS allows it.

TRANSMITTING TEST FILES

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

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

COMMUNICATING TEST RESULTS

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

TEST ACKNOWLEDGMENT

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

APPROVAL OF E-FILE SOFTWARE

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

Business Corporation Tax - Test Case

Begins on the next page

| | |
|--------------------|--|
| Taxpayer name | CORP 2017 NYC2A TEST CASE |
| EIN | 00-0000100 |
| Primary Form | NYC-2A |
| Associated Form(s) | NYC-2.1, NYC-2.2, NYC-2.3, NYC-2.4, NYC-2.5A, NYC-2A/BC (2), NYC-2.5A/BC (2) |
| Attachments | NYC-9.5, NYC-9.7C, NYC-9.10, NYC-9.12, NYC-399Z (3) |
| Purpose of test | Form NYC-2A with all associated forms and attachments Calculate Business and Investment Allocation Percentages and all related lines. Calculate new Form NYC-9.12 - Beer Production Credit |
| Other instructions | If you do not support one or more of the credit forms, you may submit this test case. Please leave the lines for the unsupported forms blank and recalculate the lines following on Page 1. If you submit this test case, you must include all associated forms in XML format |



For CALENDAR YEAR 2017 or FISCAL YEAR beginning

2017 and ending

| | | | | |
|---|---|---|---|--|
| Name of designated agent CORP 2017 NYC2A TC ONE | | Name Change <input checked="" type="checkbox"/> | Employer Identification Number 00 - 0000100 | |
| In care of Sam Spade | | | | |
| Address (number and street) 900 Ninth Avenue | | Address Change <input checked="" type="checkbox"/> | | |
| City and State New York, NY | Zip Code 10154 | Country (if not US) | | |
| Business telephone number 212 555 1212 | Taxpayer's email address SSpade@NYCCorp.com | | | |
| State or country of organization DE | Date organized 01/01/2000 | | Business Code Number as per federal return 311400 | |
| Date business began in NYC 01/01/2010 | Final Return <input type="checkbox"/> | 2-character special condition code, if applicable (See instructions): | | |
| 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: --

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. | 1,267,763 |
| 2. | Tax on combined capital base (from Schedule C, Part 3, line 4) Maximum Tax is \$10,000,000 | 2. | 174,772 |
| 3. | Minimum tax for designated agent only (see instructions) - NYC Gross Receipts: 3a. <input type="text" value="25,000,000"/> | 3. | 5,000 |
| 4. | Tax (enter amount from line 1, 2 or 3, whichever is largest) | 4. | 1,267,763 |
| 5. | Sum of minimum taxes for taxable group members (see instructions) | 5. | 3,575 |
| 6. | Total combined tax (add lines 4 and 5) | 6. | 1,271,338 |
| 7. | UBT Paid Credit (attach Form NYC-9.7C) | 7. | 22,500 |
| 8. | Combined tax after UBT Paid Credit (subtract line 7 from line 6) | 8. | 1,248,838 |
| 9. | REAP credits (attach Form NYC-9.5) | 9. | 14,000 |
| 10. | Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6) | 10. | |
| 11. | LMREAP Credit (attach Form NYC-9.8) | 11. | |
| 12. | Biotechnology Credit (attach Form NYC-9.10) | 12. | 10,000 |
| 13. | Beer Production Credit (attach Form NYC-9.12) | 13. | 79,300 |
| 14. | Net combined tax after credits (subtract lines 9, 10, 11, 12 and 13 from line 8) | 14. | 1,145,538 |
| 15. | Total prepayments (from Prepayment Schedule, page 2, line H) | 15. | 1,350,000 |
| 16. | Balance due (subtract line 15 from line 14) | 16. | |
| 17. | Overpayment (subtract line 14 from line 15) | 17. | 204,462 |
| 18a. | Interest (see instructions) | 18a. | |
| 18b. | Additional charges (see instructions) | 18b. | 10,000 |
| 18c. | Penalty for underpayment of estimated tax (attach Form NYC-222) | 18c. | |
| 19. | Total of lines 18a, 18b and 18c | 19. | 10,000 |
| 20. | Net overpayment (subtract line 19 from line 17) | 20. | 194,462 |
| 21. | Amount of line 20 to be: a. Refunded - <input checked="" type="checkbox"/> Direct deposit - fill out line 21c OR <input type="checkbox"/> Paper check | 21a. | 94,462 |
| | b. Credited to 2018 estimated tax | 21b. | 100,000 |
| 21c. | Routing Number: <input type="text" value="021000021"/> Account Number: <input type="text" value="1234-567-1"/> Account Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| 22. | TOTAL REMITTANCE DUE. (see instructions) | 22. | 0 |

SCHEDULE A - Computation of Balance Due or Overpayment - Continued

| | | | | |
|---------------------------------------|--|------|-------------|---|
| 23. | NYC rent deducted on federal tax return or NYC rent from Schedule E, part 4, line 5 | 23. | 169,500 | |
| 24. | Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None | | | |
| 25. | Gross receipts or sales (see instructions)..... | 25. | 59,933,977 | |
| 26. | Total assets (Schedule C, line 1, column D) | 26. | 879,603,499 | |
| 27. | Combined business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%) | 27. | 25.03 | % |
| 28a. | Is the designated agent making or has it made the irrevocable commonly owned group election? By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. See "Who must file a combined return" instructions | | | |
| | | | | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO |
| 28b. | If YES, enter the beginning and ending dates of the first year of election: Beginning _____ Ending _____ | | | |
| 29. | Total number of combined group members (do not include the designated agent) | 29. | 2 | |
| 30. | Total number of taxable combined group members (do not include the designated agent) | 30. | 2 | |
| Designated agent's information | | | | |
| 31. | Federal separate taxable income (see instructions) | 31. | 40,000,000 | |
| 32. | Value of your assets (see instructions) 32a. Beginning <u>678,551,814</u> 32b. Ending <u>878,551,814</u> | 32c. | 778,551,814 | |
| 33. | Value of your liabilities (see instructions) 33a. Beginning <u>268,453,081</u> 33b. Ending <u>468,453,081</u> | 33c. | 368,453,081 | |
| 34. | Prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) (see instructions)..... | 34. | 210,000 | |
| 35. | Unabsorbed net operating loss (UNOL) at the end of the base year (from Form NYC-2.3) (see instructions) | 35. | 300,000 | |
| 36. | PNOLC subtraction annual allotment (from Form NYC-2.3) (see instructions)..... | 36. | 21,000 | |

COMPOSITION OF PREPAYMENTS SCHEDULE

| PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 15 | DATE | AMOUNT |
|---|---------|-----------|
| A. Mandatory First Installment | | 600,000 |
| B. Payment with Declaration, Form NYC-400 | | |
| C. Payment with Notice of Estimated Tax Due | | |
| D. Payment with Notice of Estimated Tax Due | | |
| E. Payment with extension, Form NYC-EXT | 4/15/17 | 450,000 |
| F. Overpayment from preceding year credited to this year..... | | 300,000 |
| G. Total prepayments from group members (attach rider) | | |
| H. TOTAL of A through G (enter on Schedule A, line 15)..... | | 1,350,000 |

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

| | | | | |
|--|-------------------------------|-------------------------------------|--|---|
| SIGN HERE | Signature of officer | Title CFO | Date 04/16/2018 | Firm's email address SSpade@NYCCorp.com |
| | Preparer's signature | Preparer's printed name Donald Duck | Check if self-employed <input checked="" type="checkbox"/> | Date 04/01/2018 |
| PREPARER'S USE ONLY | Donald Duck & Sons, CPA | | | Preparer's Social Security Number or PTIN |
| | 666Fifth Avenue, New York, NY | | | 10022 |
| ▲ 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 2017 return is on or before April 18, 2018. For fiscal years beginning in 2017, file on or before the 15th day of the 4th month following the close of the fiscal year.

ALL RETURNS EXCEPT REFUND RETURNS

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

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

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

RETURNS CLAIMING REFUNDS

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

SCHEDULE B - Computation of Tax on Combined Business Income Base

| | DESIGNATED AGENT | TOTAL OF ALL AFFILIATES | INTERCORPORATE ELIMINATIONS | COMBINED GROUP TOTAL |
|--|------------------|-------------------------|-----------------------------|----------------------|
| 1a. Federal consolidated taxable income (CTI) of New York City combined group (see instructions) | | | | 82,078,698 |
| 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) | | | | 82,078,698 |
| 1f. Elimination of intercorporate dividends (see instructions) | | | | |
| 1g. Federal CTI before New York City additions and subtractions (subtract line 1f from line 1e) | | | | 82,078,698 |
| 2. Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1g by alien corporations | | | | |
| 3. Any other income not included on line 1g which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations | | | | |
| 4. Dividends not included on line 1g by non-alien corporations | | | | |
| 5. Interest on federal, state, municipal and other obligations not included on line 1g by non-alien corporations | | | | |
| 6. Income taxes paid to the US or its possessions deducted on federal return | | | | |
| 7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider) | | | | |
| 8. NYC Corporate Taxes deducted on federal return (see instr.) | | | | |
| 9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit | 300 | | | 300 |
| 10. Adjustments relating to real estate tax escalation credit | | | | |
| 11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z) | 1,469,944 | 1,637,600 | | 3,107,244 |
| 12. Payment for use of intangibles | | | | |
| 13. Domestic production activities deduction (see instructions) | | | | |
| 14. Other additions (see instructions; attach rider) | 500,000 | 186,590 | | 686,590 |
| 15. Total lines 1g through 14 | | | | 85,872,832 |
| 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) | 1,125,000 | 150,000 | | 1,275,000 |
| 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) | 1,250,000 | 304,292 | | 1,554,832 |
| 20. Other subtractions (see instructions) (attach rider) | 420,000 | 85,000 | | 505,000 |
| 21. Total subtractions (add lines 16 through 20) | | | | 3,334,292 |
| 22. Net modifications to federal taxable income (subtract line 21 from line 15) | | | | 82,538,540 |
| 23. Subtraction modification for qualified banks and other qualified lenders (from Form NYC-2.2, Schedule A, line 1; see instructions) .. | | | | 23,836,843 |
| 24. Combined entire net income (ENI) (subtract line 23 from line 22) | | | | 58,701,697 |
| 25. Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1) | | | | 1,254,000 |
| 26. Entire net income less investment and other exempt income | | | | 57,447,697 |
| 27. Excess interest deductions attributable to investment income and other exempt income (from Form NYC-2.1, Schedule D, line 2) .. | | | | 0 |
| 28. Combined Business income (add lines 26 and 27) | | | | 57,447,697 |
| 29. Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, line 6; if zero or less, enter 0; see instr.) .. | | | | 21,000 |
| 30. Combined business income after addback (add lines 28 and 29) | | | | 57,468,697 |
| 31. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%) | | | | 25.03 % |
| 32a. Allocated combined business income after addback (multiply line 30 by line 31) | | | | 14,384,415 |
| 32b. If the amount on line 32a is not correct, enter correct amount here and explain in rider (see instructions) .. | | | | |
| 33. Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule C, line 4) | | | | 35,000 |
| 34. Allocated business income less prior net operating loss conversion subtraction (see instructions) | | | | 14,349,415 |
| 35. Net operating loss deduction (from Form NYC-2.4, line 6) | | | | 24,415 |
| 36. Combined business income base (subtract line 35 from line 34) | | | | 13,325,000 |
| 37. Tax rate (see instructions) | | | | 8.85 % |
| 38. Tax on combined business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1) | | | | 1,267,763 |



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

| ITEM | A MEMBER NAME | B MEMBER EIN | C OWNERSHIP PERCENTAGE |
|------|------------------------|-----------------|---------------------------|
| A | CORP 2017 NYC2A TC ONE | 00-0000100 | % |
| B | SUB1 2017 NYC2A TC ONE | 00-0000101 | 100 % |
| C | SUB2 2017 NYC2A TC ONE | 00-0000102 | 100 % |
| D | | | % |
| E | | | % |
| F | | | % |
| G | | | % |
| H | | | % |
| I | | | % |
| J | | | % |
| K | | | % |
| L | | | % |
| M | | | % |
| N | | | % |
| O | | | % |
| P | | | % |

| ITEM | D IF PART OF A FEDERAL CONSOLIDATED GROUP, MARK AN X IN THE BOX | E FEDERAL FORM FILED | F EIN OF PARENT OF FEDERAL CONSOLIDATED RETURN | G FEDERAL SEPARATE TAXABLE INCOME |
|------|--|-------------------------|---|--------------------------------------|
| A | X | 1,120 | 00-0000100 | 40,000,000 |
| B | X | | 00-0000100 | 1,200,000 |
| C | X | | 00-0000100 | 40,878,693 |
| D | | | | |
| E | | | | |
| F | | | | |
| G | | | | |
| H | | | | |
| I | | | | |
| J | | | | |
| K | | | | |
| L | | | | |
| M | | | | |
| N | | | | |
| O | | | | |
| P | | | | |

| | | | |
|--|--|-----|------------|
| 1. | Aggregate of federal separate taxable income (add amounts in column G) | 1. | 82,078,693 |
| 2. | Adjustment accounting for application of Treasury Regulations section 1.1502.12 | 2. | |
| 3. | Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2) | 3. | 82,078,693 |
| 4. | Adjustment accounting for application of Treasury Regulations section 1.1502.11 | 4. | |
| 5. | Other adjustments, if any, required under IRC to arrive at federal CTI of New York City combined group | 5. | |
| 6. | Federal CTI of New York City combined group (combine lines 3, 4 and 5) | 6. | 82,078,693 |
| Certain items reported on line 2 or 4 | | | |
| 7. | Deferral or recognition of intercompany income, expense, gain or loss | 7. | |
| 8. | Consolidated net capital gain | 8. | |
| 9. | Consolidated charitable contributions deduction | 9. | |
| 10. | Consolidated IRC section 1231 net loss | 10. | |



SCHEDULE C - Computation of Tax on Combined Capital Base

Part 1 - Computation of Total Combined Business Capital

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

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

| | A Designated agent | B Total of all affiliates | C Intercompany eliminations | D Combined group total |
|---|-----------------------|------------------------------|--------------------------------|---------------------------|
| 1. Total assets from federal return1. | 778,551,814 | 101,051,685 | | 879,603,499 |
| 2. Real property and marketable securities included in line 1.2. | 62,852,342 | 30,999,630 | | 93,851,972 |
| 3. Subtract line 2 from line 13. | | | | 785,751,527 |
| 4. Real property and marketable securities at fair market value.4. | 87,500,000 | 33,750,000 | | 121,250,000 |
| 5. Adjusted total assets (add lines 3 and 4)5. | | | | 907,001,527 |
| 6. Total liabilities (see instructions)6. | 368,453,081 | 45,376,992 | | 413,830,073 |
| 7. Total Capital (subtract line 6, column D from line 5, column D) 7. | | | | 493,171,454 |
| 8. Investment capital (from Schedule D, line 4; if zero or less, enter 0) 8. | | | | 1,940,000 |
| 9. Business capital (subtract line 8 from line 7)..... 9. | | | | 491,231,454 |
| 10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0)..... 10. | | | | 750,000 |
| 11. Total combined business capital (add lines 9 and 10) (see instructions) 11. | | | | 491,981,454 |
| 12. Combined business allocation percentage (from Schedule F, line 5; if not allocating, enter 100%) 12. | | | | 25.03 % |

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

| | COLUMN A | COLUMN B |
|---|-------------|-------------|
| 1. Total liabilities (Schedule C, Part 1, line 6) (see instructions)1. | | 413,830,073 |
| 2. Liabilities directly attributable to investment capital (Form NYC-2.1, Schedule E, Part 4, Column G, line 4) (see instructions)2. | 110,000 | |
| 3. Liabilities directly attributable to business capital3. | 13,730,073 | |
| 4. Total Liabilities directly attributable (add lines 2 and 3)4. | | 13,840,073 |
| 5. Total liabilities indirectly attributable (subtract line 4 from line 1)5. | | 399,990,000 |
| 6. Average FMV of investment capital before subtraction of liabilities attributable (Form NYC-2.1, Schedule E, Part 4, Column F, line 4) (see instructions)6. | 2,050,000 | |
| 7. Average FMV of adjusted total assets (Schedule C, Part 1, line 5) (see instructions)..... 7. | 907,001,527 | |
| 8. Investment capital factor (divide line 6 by line 7) 8. | | .002260 |
| 9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8) 9. | 904,055 | |
| 10. Average FMV of business capital before subtraction of liabilities attributable (subtract line 6 from line 7)..... 10. | 904,951,527 | |
| 11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5) 11. | 399,085,945 | |
| 12. Liabilities directly and indirectly attributable to business capital (add lines 3 and 11; if this line 12 exceeds line 10, STOP and do not go further) (see instructions) 12. | 412,816,018 | |
| 13. Liabilities directly attributable to Insurance and Utility Capital13. | | |
| 14. Liabilities directly attributable to General Business Capital14. | | |
| 15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable15. | | |
| 16. Insurance and Utility Capital factor (divide line 15 by line 10)16. | | |
| 17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11)17. | | |
| 18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17)18. | | |
| 19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value from line 22, if this line 19 has a positive value without such addition) (see instructions)...19. | | |
| 20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from Schedule F, line 5.20. | | |
| 21. Liabilities attributable to General Business Capital (subtract line 2, line 9, line 13 and line 17 from line 1)21. | 412,816,018 | |
| 22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any amount on Schedule C, Part 1, line 10 and add any negative value from line 19, if this line 22 has a positive value without such addition) (see instructions)22. | 492,135,509 | |



SCHEDULE C - (Continued)

Part 3 - Computation of tax on capital base

| | | |
|---|-----|-------------|
| 1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage from Schedule F, line 5)..... | 1a. | 123,181,518 |
| 1b. At tax rate 0.15% (multiply line 1a, column B, by 0.15%)..... | 1b. | 184,772 |
| 2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (see instructions)..... | 2a. | |
| 2b. At tax rate 0.075%. Check the appropriate box: <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. (multiply line 2a by 0.075%)..... | 2b. | |
| 3a. Cooperative housing corporations (see instructions)..... | 3a. | |
| 3b. At tax rate 0.04% Enter Boro <input type="text"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (multiply line 3a, column B by 0.04%)..... | 3b. | |
| 4. Tax on capital base (add line 1b plus line 2b plus line 3b and subtract \$10,000; if zero or less, enter 0 here and on Schedule A, line 2)..... | 4. | 174,772 |

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

| | A | B | | C |
|--|---------------------------------------|---|----|---|
| | Average fair market value as reported | Liabilities attributable to column A amount | | Net average value (column A - column B) |
| 1. Total combined capital that generates income claimed to not be allocable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1)..... | 100,000 | 10,000 | 1. | 90,000 |
| 2. Total of stocks actually held for more than one year (from Form NYC-2.1, Schedule E, line 2)..... | 950,000 | 50,000 | 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 | 50,000 | 3. | 950,000 |
| 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. | 1,940,000 |

Addback of capital previously reported as investment capital

| | A | B | | C |
|---|---------------------------------------|---|----|---|
| | Average fair market value as reported | Liabilities attributable to column A amount | | Net average value (column A - column B) |
| 5. Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, line 10)..... | 800,000 | 25,000 | 5. | 775,000 |



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

Part 1 - Designated Agent (inside NYC)

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

Part 2 - Designated Agent (outside NYC)

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

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

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

Part 4 - Combined Group

| | Rent | Wages, Salaries, Etc. |
|---|---------|-----------------------|
| 5. Total rent and wages paid by combined group inside NYC (Sum of lines 1 and 3; enter here and enter rent paid on Schedule A, line 23) | 169,500 | 6,250,750 |
| 6. Total rent and wages paid by combined group outside NYC (Sum of lines 2 and 4) .. | 140,000 | 26,609,476 |
| 7. Total rent and wages paid by combined group everywhere (Sum of lines 5 and 6) | 309,500 | 32,860,226 |



SCHEDULE F - Computation of Combined Business Allocation Percentage

| | A Designated Agent | B Total of all affiliates | C Intercorporate eliminations | D Combined group NYC total (A + B - C) | E Combined group Everywhere total (A + B - C) |
|---|-----------------------|------------------------------|----------------------------------|---|--|
| 1a. Real estate owned | | | | | |
| 1a(A). New York City..... | 1,000,000 | 4,999,000 | | 5,999,000 | |
| 1a(B). Everywhere | 5,000,000 | 12,324,243 | | | 17,324,243 |
| 1b. Real estate rented - multiply by 8 (see instructions) (attach rider) | | | | | |
| 1b(A). New York City..... | 960,000 | 396,000 | | 1,356,000 | |
| 1b(B). Everywhere | 1,600,000 | 876,000 | | | 2,476,000 |
| 1c. Inventories owned | | | | | |
| 1c(A). New York City..... | | 2,250,000 | | 2,250,000 | |
| 1c(B). Everywhere | | 8,643,170 | | | 8,643,170 |
| 1d. Tangible personal property owned (see instructions) | | | | | |
| 1d(A). New York City..... | 2,500,000 | | | 2,500,000 | |
| 1d(B). Everywhere | 5,000,000 | | | | 5,000,000 |
| 1e. Tangible personal property rented - multiply by 8 (see instr., attach rider) | | | | | |
| 1e(A). New York City..... | | 1,476,000 | | 1,476,000 | |
| 1e(B). Everywhere | | 3,430,408 | | | 3,430,408 |
| 1f(A). Total Property New York City (add column D, lines 1a(A) through 1e(A))..... | | | | 13,851,000 | |
| 1f(B). Total Property Everywhere (add column E, lines 1a(B) through 1e(B))..... | | | | | 36,873,821 |
| 1g. Percentage in New York City (divide line 1f(A), column D by line 1f(B), column E)..... | | | | | 36.83 % |
| 1h. Multiply line 1g by 3.5 | | | | | 128.91 |
| 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 93 | | | | | |
| 3. Wages, salaries and other compensation of employees, except general executive officers (see instructions) | | | | | |
| 3a(A). New York City..... | | | | | |
| 3a(B). Everywhere | | | | | |
| 3b. Percentage in New York City (divide line 3a(A), column D by line 3a(B), column E)..... | | | | | % |
| 3c. Multiply line 3b by 3.5 | | | | | |
| Sum of Weighted Factors | | | | | |
| 4. Add lines 1h, 2c and 3c..... | | | | | |
| Business Allocation Percentage | | | | | |
| 5. Divide line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total weights of the factors present. Enter as a percentage. Round to the nearest 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) Food production and sales
- 2. Enter your Secondary Business Code (see instructions) 711410
- 3. Trade name of designated agent corporation, if different from name entered on page 1 _____
- 4. Is the designated agent corporation included in a consolidated federal return? YES NO
If "YES", give parent's name: CORP 2017 NYC2A TC ONE EIN: 0 0 0 0 0 0 1 0 0
- 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.: 01-01-2015 End.: 12-31-2016
MMDDYY MMDDYY
 New York State Department of Taxation and Finance State period(s): Beg.: 01-01-2015 End.: 12-31-2016
MMDDYY MMDDYY
- 7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions) YES NO
- 8. Did any member corporation make any payments treated as interest in the computation of business income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder, Total indebtedness to shareholder and Total interest paid. YES NO
- 9. Was any member corporation a member of a partnership or joint venture during the tax year? YES NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).
- 10. At any time during the taxable year, did any member of the combined group corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? YES NO
- 11a. If "YES" to question 10, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, borough, block and lot number.
- 11b. Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? YES NO
- 11c. Was there a partial or complete liquidation of the owning corporation? YES NO
- 11d. Was 50% or more of the owning corporation's ownership transferred during the tax year, over a three-year period or according to a plan? YES NO
- 12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? YES NO
- 13. If "NO" to question 12, explain: _____
- 14. Does any member corporation pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? YES NO
- 15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? YES NO

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

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

- 17. If any member corporation filed federal form 1120F, did it have Effectively Connected Income (ECI)? YES NO
- 18. Does any member of the combined group carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period? YES NO
- 19. Did you include a disregarded entity in this return?
If "YES", attach a schedule giving the legal name and EIN of each disregarded entity included YES NO



SCHEDULE H - Determination of Tax Rate

| | | |
|---|-----|--------------------------|
| A. Enter the tax rate computed or used below (see instructions)..... | A. | 8.85 % |
| B. Enter the line number of the tax rate computed or used below..... | B. | 3 |
| Ca. Enter your combined unallocated business income from Schedule B, line 30 (see instructions)..... | Ca. | 57,468,697 |
| Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions)..... | Cb. | |
| D. Enter your combined allocated business income from Schedule B, line 32a or 32b if used..... | D. | 14,384,415 |
| E. If you are a Qualified Manufacturing Corporation mark an X in the box (see instructions)..... | E. | <input type="checkbox"/> |

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

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

Tax Rate Computation For Qualified Manufacturing Corporations (see instructions)

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



Tax Rate Computation For Certain Financial Corporations (see instructions)

| | |
|---|-------|
| 13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i) | 9.00% |
|---|-------|



DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
CORP 2017 NYC2A TC ONE

EMPLOYER IDENTIFICATION NUMBER
00 - 0000100

OR

SOCIAL SECURITY NUMBER
[] - [] - []

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

| SCHEDULE A1 | | Computation of allowable New York City depreciation for current year | | | | | | Attach rider if necessary | |
|--|-------------------|--|---------------------|---|----------------------|-------------------------------------|--------------|--------------------------------------|--|
| A | 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 | |
| Food Processors | 15 | 01-01-09 | 3,625,000 | 1,795,882 | 186,236 | S/L | 17 | 213,235 | |
| Packing Equipment | 12 | 01-01-11 | 3,625,000 | 1,553,571 | 307,069 | S/L | 14 | 258,929 | |
| Shipping Equipment | 12 | 01-01-16 | 3,625,000 | 1,035,714 | 307,269 | S/L | 14 | 258,929 | |
| Computers | 5 | 01-01-16 | 3,625,000 | 1,035,714 | 669,370 | S/L | 7 | 518,907 | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 1a. Total columns D, E, F, and I..... | | | 14,500,000 | 5,420,881 | 1,469,944 | | | 1,250,000 | |

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

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

SCHEDULE B Disposition adjustment Attach rider if necessary

For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years.

- ▲ If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F.
- ▲ If New York City deduction exceeds federal, subtract column D from column E and enter in column G.

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

SCHEDULE C Computation of adjustments to New York City income

| | A. Federal | B. New York City |
|---|------------|------------------|
| 4. Enter amount from Schedule A1, line 1a, column F..... 4. | 1,469,944 | |
| 5. Enter amount from Schedule A1, line 1a, column I..... 5. | | 1,250,000 |
| 6a. Enter amount from Schedule A2, line 1b, Column F..... 6a. | | |
| 6b. Enter amount from Schedule A2, line 1b, Column I..... 6b. | | |
| 7a. Enter amount from Schedule B, line 2..... 7a. | | |
| 7b. Enter amount from Schedule B, line 3..... 7b. | | |
| 8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a. 8. | 1,469,944 | 1,250,000 |

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

GENERAL INFORMATION



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

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-



INVESTMENT AND OTHER EXEMPT INCOME AND INVESTMENT CAPITAL

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

Name as shown on NYC-2 or NYC-2A: CORP 2017 NYC2A TC ONE; Employer Identification Number: 00-0000100

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

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

SCHEDULE B - Other exempt income (see instructions)

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

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

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

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

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

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

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

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

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

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

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

Table with 5 rows for total other exempt income, excess interest deductions, other exempt income, and excess interest deductions after safe harbor election.

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. | 58,701,697 | |
| 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. | 750,000 | | |
| 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. | 750,000 | |
| 29. Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0)..... | 29. | 57,951,697 | |

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. | 57,951,697 | |
| 2. 8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero)..... | 2. | 4,696,136 | |
| 3. Gross investment income from investments generating income not taxable by New York City under the U.S. Constitution... 3. | | | |
| 4. 8% limitation on gross investment income (enter the greater of line 2 or line 3)..... | 4. | 4,696,136 | |
| 5. Remaining 8% limitation (subtract line 3 from line 4; if zero or less, enter 0)..... | 5. | 4,696,136 | |
| 6. Dividend income from investment capital from stocks actually held more than one year ..6. | 750,000 | | |
| 7. Net capital gains in excess of losses from investment capital from stocks actually held more than one year | 7. | | |
| 8. Add lines 6 and 7..... | 8. | 750,000 | |
| 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. | 750,000 | |
| 10. Remaining balance of 8% limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0).... | 10. | 3,946,136 | |
| 11. Dividend income from investment capital from stocks presumed held more than one year 11. | 90,000 | | |
| 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. | 90,000 | |
| 13. Total gross investment income (add lines 3, 9 and 12) | 13. | 840,000 | |

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

| | | |
|---|---------|---------|
| 14. 40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions)... 14. | 336,000 | |
| 15. Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4) | 15. | 504,000 |

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

| | | | |
|---|-----|--|--|
| 16. Interest deductions directly attributable to investment capital or to gross investment income..... | 16. | | |
| 17. Interest deductions indirectly attributable to investment capital or to gross investment income..... | 17. | | |
| 18. Total interest deductions attributable to investment capital or to gross investment income (add lines 16 and 17) . | 18. | | |
| 19. Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0)..... | 19. | | |
| 20. Excess interest deductions attributable to investment capital or to gross investment income (if line 18 is more than line 13, subtract line 13 from line 18; otherwise enter 0) | 20. | | |

Part 4 - Total investment income and excess deductions attributable

| | | | |
|---|-----|---------|--|
| 21. Investment income (if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is not made, enter the amount from line 19)..... | 21. | 504,000 | |
| 22. Excess interest deductions attributable to investment capital or to gross investment income (if the safe harbor election is made, enter 0; if the safe harbor election is not made, enter the amount from line 20) . | 22. | | |

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. | 504,000 | |
|--|-----|---------|--|



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. | 1,254,000 | |
| 2. Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income (add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is not made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on NYC-2 or NYC-2A, Schedule B, line 27)..... 2. | | |

SCHEDULE E - Investment capital (see instructions)

Part 1 - Investment capital that generates income claimed not taxable by New York City under the U. S. Constitution

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)

| 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 | XYZ Corp | 10,000 | 03/12/15 | | | 1000,000 | 10,000 | 90,000 |
| 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 | | | | | | 100,000 | 10,000 | 90,000 |

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

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

| 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 | ABD Inc | 50,000 | 03/15/16 | | | 500,000 | 10,000 | 490,000 |
| B | ZZZ Inc | 35,000 | 10/15/16 | | | 450,000 | 40,000 | 410,000 |
| 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 | | | | | | 950,000 | 50,000 | 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; enter only directly owned investments in items A through G)

| 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 | YYY Inc | 40,000 | 05/01/17 | | | 800,000 | 30,000 | 770,000 |
| B | BBB Inc | 20,000 | 10/01/17 | | | 200,000 | 20,000 | 180,000 |
| 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 | | | | | | 1,000,000 | 50,000 | 950,000 |

Part 4 - Total Investment capital

| | | | | | | | | |
|--|--|--|--|--|--|------------------|----------------|------------------|
| 4. Total of all investment capital (add lines 1, 2 and 3 in columns F, G and H) | | | | | | 2,050,000 | 110,000 | 1,940,000 |
|--|--|--|--|--|--|------------------|----------------|------------------|



SCHEDULE F - Current year addback of prior year presumed investment capital and investment income (see instructions)

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

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

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

| 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 | AKA Corp | 100,000 | Oct 1, 2016 | 50,000 | Sep 1, 2017 | 500,000 | 15,000 | 485,000 |
| B | GPO Inc | 300,000 | Oct 1, 2016 | 150,000 | Sep 1, 2017 | 300,000 | 10,000 | 290,000 |
| 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 | | | | | | 800,000 | 25,000 | 775,000 |

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. | 90,000 | |
| 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. | 36,000 | |
| 4. Prior year presumed investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (subtract line 3 from line 2; if zero or less, enter 0) | 4. | 54,000 | |
| 5. Maximum addback based on prior year limitations (enter the amount from prior year Form NYC-2.1, Schedule C, line 12) | 5. | 21,000 | |
| 6. Addback of prior year presumed investment income for stocks not held more than one year (Enter the lesser of line 4 or 5; enter here and on Form NYC-2 or NYC-2A, Schedule B, line 29. If zero or less, enter 0) | 6. | | |





SUBTRACTION MODIFICATION FOR QUALIFIED BANKS AND OTHER QUALIFIED LENDERS

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

| | |
|---|---|
| Name as shown on NYC-2 or NYC-2A. CORP 2017 NYC2A TC ONE | Employer Identification Number 00 - 00000100 |
|---|---|

SCHEDULE A - Modification used in the current tax year (see instructions)

| | | |
|--|------------|--|
| 1. Subtraction modification for qualified banks and other qualified lenders. Enter amount from line 3; If line 3 does not apply, enter amount from line 14 or line 16. (Only one of these three modifications may be utilized.) Add line 21.....1. | 23,836,843 | |
|--|------------|--|

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

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

| | | | |
|---|-----|--|--|
| 4. Qualified residential loan portfolio assets (Form NYC-2A filers include assets for all qualifying members; see instr.)..... | | | |
| 5. Total assets (Form NYC-2A filers include assets for all qualifying members; see instructions) | 5. | | |
| 6. Divide line 4 by line 5 (see instructions)..... | 6. | | |
| Form NYC-2A filers: Complete lines 7 through 10, as applicable | | | |
| 7. Enter average total assets of members that are thrifts and qualified community banks (see instructions)..... | 7. | | |
| 8. Enter average total assets of all corporations included in the combined group (see instructions)..... | 8. | | |
| 9. Divide line 7 by line 8 (see instructions)..... | 9. | | |
| 10. Entire net income (ENI) subject to this modification (Subtract Schedule E, line 21 from the amount on Form NYC-2A, Schedule B, line 22, then multiply by line 9; see instructions.) | 10. | | |
| 11. Form NYC-2 filers: ENI subject to this modification (Subtract Schedule E, line 21 from the amount on Form NYC-2, Schedule B, line 22; see instructions) | 11. | | |
| 12. Multiply line 10 or line 11, as applicable by 32% (.32) (see instructions)..... | 12. | | |
| 13. Amounts deducted per IRC sections 166 and 585 in the computation of FTI, less any amounts included in FTI as a result of the recovery of loans (see instructions) | 13. | | |
| 14. Subtraction modification for qualified residential loan portfolios (subtract line 13 from line 12; enter here and include on line 1 above, if applicable. If zero or less, enter 0)..... | 14. | | |

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

| | | | |
|--|-----|------------|--|
| 15. Total net interest income from qualifying loans (from Schedule F, line 11; see instructions) | | 15,891,225 | |
| Form NYC-2A filers - enter the total number of all Schedules F attached to this form | | | |
| 16. Subtraction modification for community banks and small thrifts (multiply line 15 by 50% (.5) enter here and include on line 1 above, if applicable)..... | 16. | 7,945,615 | |

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) | | 15,891,225 | |
| 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 18 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 include on line 1 above, if applicable) | 21. | 15,891,225 | |

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 | 1 | 0 | 2 |
|---|---|---|---|---|---|---|

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. | 20,000,000 | |
| 2. Gross interest expense for the entity identified | 2. | 5,000,000 | |
| 3. Average total value of loans owned during the tax year by the entity identified. 3. | | 50,000,000 | |
| 4. Average total assets during the tax year owned by the entity identified. 4. | | 60,845,449 | |
| 5. Loan factor (divide line 3 by line 4) | 5. | 0.821754 | |
| 6. Gross interest expense from loans (multiply line 2 by line 5) | 6. | 4,108,771 | |
| 7. Net interest income from loans (subtract line 6 from line 1) | 7. | 15,891,229 | |
| 8. Gross interest income from qualifying loans for the entity identified | 8. | 20,000,000 | |
| 9. Gross interest income from all loans for the entity identified (from line 1).. 9. | 9. | 20,000,000 | |
| 10. Qualifying loan interest income factor (divide line 8 by line 9) | 10. | 1 | |
| 11. Net interest income from qualifying loans for the entity identified (multiply line 7 by line 10; enter on Schedule D, line 15 or Schedule E, line 17) | 11. | 15,891,229 | |

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).





**PRIOR NET OPERATING LOSS
CONVERSION (PNOLC) SUBTRACTION**

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

Name as shown on NYC-2 or NYC-2A: **CORP 2017 NYC2A TC ONE** Employer Identification Number: **00 - 0000100**

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

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

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

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

| A | | B | C | D | E | F | G | H | |
|---|------------------------|--------------------|------------------|------|------------------------|-------------------------------|--|---|---------|
| NYC-2 filers or NYC-2A combined members | | Base year end date | Tax period count | UNOL | PNOLC subtraction pool | PNOLC subtraction allotment % | Tax period PNOLC subtraction allotment (column E X column F) | Remaining PNOLC subtraction pool [column E - (column C X column G)] | |
| Name | EIN | | | | | | | | |
| A | CORP 2017 NYC2A TC ONE | 00-0000100 | 12/31/14 | 3 | 300,000 | 210,000 | 10 | 21,000 | 147,000 |
| B | SUB1 2017 NYC2A TC ONE | 00-0000101 | 12/31/14 | 3 | 150,000 | 105,000 | 10 | 10,500 | 73,500 |
| C | SUB2 2017 NYC2A TC TWO | 00-0000102 | 12/31/14 | 3 | 50,000 | 35,000 | 10 | 3,500 | 24,500 |
| D | | | | | | | | | |
| E | | | | | | | | | |
| F | | | | | | | | | |
| G | | | | | | | | | |
| H | | | | | | | | | |
| Totals from attached sheet(s)..... | | | | | | | | | |
| 1. | Totals | | | | 500,000 | 350,000 | | 35,000 | 245,000 |

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 32a or line 32b; if zero or less, enter 0 on line 5)..... | 1. | 14,384,415 |
| 2. Multiply line 1 by your appropriate business income base tax rate for the current tax period from Schedule H Determination of Tax Rate in Form NYC-2 or NYC-2A (round the result up to the next highest whole dollar) ... | 2. | 1,273,021 |
| 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. | 175,054 |
| 4. Subtract line 3 from line 2 (if zero or less, enter 0)..... | 4. | 1,097,967 |
| 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. | 12,406,404 |

SCHEDULE C - Computation of PNOLC subtraction used and unused amount carried forward (see instructions)

| | | | |
|---|-----|---------|--|
| 1. Tax period PNOLC subtraction allotment (from Schedule A, Part 2, line 1, column G)..... | 1. | 35,000 | |
| 2. Unused PNOLC subtraction carried forward from prior tax period (see instructions) | 2. | 0 | |
| 2a. Amount included on line 2 that is a carryforward from entities using the 50% election; if none, enter 0 | 2a. | 0 | |
| 3. PNOLC subtraction available for use this tax period (add lines 1 and 2 and subtract line 2a) | 3. | 35,000 | |
| 4. PNOLC subtraction used in the current tax period (see instructions)..... | 4. | 35,000 | |
| 5. Unused PNOLC subtraction to be carried forward to future tax periods (subtract line 4 from line 3) | 5. | 0 | |
| 6. Remaining PNOLC subtraction pool (from Schedule A, Part 2, line 1, column H) | 6. | 245,000 | |
| 7. Unexhausted PNOLC subtraction (add lines 5 and 6) | 7. | 245,000 | |

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

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

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

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

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

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

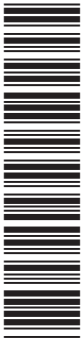
Are any entities excluded from the Combined Business Corporation Tax Return that were included in the return for the prior period? YES NO

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

| A Name of corporation | B Employer Identification Number | C NOL available at the beginning of this tax period | D Beginning date of this of this tax period (mm-dd-yy) | E Ending date of this of this tax period (mm-dd-yy) | F Amount of PNOLC that entity took with them |
|--------------------------|-------------------------------------|--|---|--|---|
| SUB3 2017 NYC2A TC1 | 00 - 0000103 | 40,000 | Jan 1, 2017 | Dec 31, 2017 | 40,000 |
| SUB4 2017 NYC2A TC1 | 00 - 0000104 | 45,000 | Jan 1, 2017 | Dec 31, 2017 | 45,000 |
| | | | | | |
| | | | | | |
| | | | | | |

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





NET OPERATING LOSS DEDUCTION (NOLD)

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

For Calendar Year 2017 or Fiscal Year Beginning _____, 2017 and ending _____

| | |
|---|---|
| Name as shown on NYC-2 or NYC-2A: CORP 2017 NYC2A TC MONE | Employer Identification Number 00 - 00000100 |
|---|---|

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

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

| | | | | |
|---|-----|------------|--|--|
| 1. Multiply Form NYC-2 or NYC-2A, Schedule B, line 34 by your appropriate business income base tax rate for the current year from Schedule H, Determination of Tax Rate in Form NYC-2 or NYC-2A (see instr.) | 1. | 1,269,923 | | |
| 2. Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3) | 2. | 175,054 | | |
| 3. Subtract line 2 from line 1. If less than zero, enter "0" (see instructions) | 3. | 1,094,869 | | |
| 4. Maximum amount of NOLs to be deducted in the current tax year (divide line 3 by the same business income base tax rate used for line 1) | 4. | 12,371,404 | | |
| 5a. NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used | 5a. | 24,415 | | |
| 5b. NOL incurred in the current year | 5b. | 0 | | |
| 5c. Carryback of NOL from a subsequent year | 5c. | 0 | | |
| If you have an entry on line 5c, list the year(s) from which the NOLs are being carried back _____ | | | | |
| 5d. Add lines 5a through 5c | 5d. | 24,415 | | |
| 5e. NOLs expired before current year | 5e. | 0 | | |
| 5f. Total NOLs available in this period (subtract line 5e from line 5d) | 5f. | 24,415 | | |
| 6. NOLD to be used in the current tax year. (Enter the lesser of line 4 or line 5f. Enter here and on Form NYC-2 or NYC-2A, Schedule B, line 35) | 6. | 24,415 | | |
| 7. Unused NOLD (subtract line 6 from line 5f, do not enter less than zero) | 7. | 0 | | |

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

| APPLICABLE YEAR | COLUMN A | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F |
|-----------------------|----------|--|----------------------------------|---------------------------------|--------------------------------|----------------------------------|
| | Tax Year | Amount from NYC-2A or NYC-2, Sch. B, line 34 | NYC Net Operating Loss Generated | NYC Net Operating Loss Utilized | NYC Net Operating Loss Expired | NYC Net Operating Loss Remaining |
| 1. 2nd preceding year | 2015 | | | | | |
| 2. 1st preceding year | 2016 | -24,415 | -24,415 | 0 | | 24,415 |
| 3. Current year | 2017 | 14,349,415 | 0 | 24,415 | 0 | 0 |

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

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

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

| A Name of corporation | B Employer Identification Number | C NOL available at the beginning of this tax period | D Beginning date of this tax period (mm-dd-yy) | E Ending date of this tax period (mm-dd-yy) | F Reason(s) INCLUDED in combined business corporation tax return |
|--------------------------|-------------------------------------|--|---|--|---|
| SUB1 2017 NYC2A TC1 | 00 - 00000101 | 50,000 | Jan 1, 2017 | Dec 31, 2017 | Acquired 01/01/2017 |
| SUB2 2017 NYC2A TC1 | 00 - 00000102 | 35,000 | Jan 1, 2017 | Dec 31, 2017 | Acquired 01/01/2017 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

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

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

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

| A Name of corporation | B Employer Identification Number | C NOL available at the beginning of this tax period | D Beginning date of this tax period (mm-dd-yy) | E Ending date of this tax period (mm-dd-yy) | F Reason(s) EXCLUDED from combined business corporation tax return |
|--------------------------|-------------------------------------|--|---|--|---|
| SUB3 2017 NYC2A TC1 | 00 - 00000103 | 40,000 | Jan 1, 2017 | Dec 31, 2017 | Sold 12/31/2016 |
| SUB4 2017 NYC2A TC1 | 00 - 00000104 | 35,000 | Jan 1, 2017 | Dec 31, 2017 | Sold 12/31/2016 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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





For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

| | | | |
|--|--|---|--|
| Name of Designated Agent CORP 2017 NYC2A TC ONE | | EIN of Designated Agent 00 - 0000100 | |
|--|--|---|--|

| A Designated Agent | B Total of all Affiliates | C Intercorporate eliminations | D New York City combined total (A + B - C) | E Everywhere combined total (A + B - C) |
|-----------------------|------------------------------|----------------------------------|---|--|
|-----------------------|------------------------------|----------------------------------|---|--|

Section 11-654.2(2)

| | | | | |
|---|------------|------------|------------|------------|
| 1. Sales of tangible personal property | | | | |
| 1a. NYC | 9,500,000 | 10,575,000 | 20,075,000 | |
| 1b. EW | 35,000,000 | 24,933,977 | | 59,933,977 |
| 2. Sales of electricity | | | | |
| 2a. NYC | | | | |
| 2b. EW | | | | |
| 3. Net gains from sales of real property | | | | |
| 3a. NYC | | | | |
| 3b. EW | | | | |

Section 11-654.2(3)

| | | | | |
|--|------------|-----------|-----------|------------|
| 4. Rentals of real and tangible personal property | | | | |
| 4a. NYC | 956,000 | 400,000 | 1,356,000 | |
| 4b. EW | 24,000,000 | 1,727,325 | | 25,727,325 |
| 5. Royalties from patents, copyrights, trademarks, and similar intangible personal property | | | | |
| 5a. NYC | | | | |
| 5b. EW | | | | |
| 6. Sales of rights for certain closed-circuit and cable TV transmissions of an event | | | | |
| 6a. NYC | | | | |
| 6b. EW | | | | |

Section 11-654.2(4)

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

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

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

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

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

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

| A Designated Agent | B Total of all Affiliates | C Intercorporate eliminations | D New York City combined total (A + B - C) | E Everywhere combined total (A + B - C) |
|-----------------------|------------------------------|----------------------------------|---|--|
|-----------------------|------------------------------|----------------------------------|---|--|

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

13. Interest from federal debt

| | | | | |
|----------|--|--|--|--|
| 13a. NYC | | | | |
| 13b. EW | | | | |

14. This line intentionally omitted

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

| | | | | |
|----------|--|--|--|--|
| 15a. NYC | | | | |
| 15b. EW | | | | |

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

| | | | | |
|----------|--|--|--|--|
| 16a. NYC | | | | |
| 16b. EW | | | | |

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

| | | | | |
|----------|--|--|--|--|
| 17a. NYC | | | | |
| 17b. EW | | | | |

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

| | | | | |
|----------|--|--|--|--|
| 18a. NYC | | | | |
| 18b. EW | | | | |

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

19. Interest from asset-backed securities and other government agency debt

| | | | | |
|----------|--|--|--|--|
| 19a. NYC | | | | |
| 19b. EW | | | | |

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

| | | | | |
|----------|--|--|--|--|
| 20a. NYC | | | | |
| 20b. EW | | | | |

21. Net gains from all other asset-backed securities

| | | | | |
|----------|--|--|--|--|
| 21a. NYC | | | | |
| 21b. EW | | | | |

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

22. Interest from corporate bonds

| | | | | |
|----------|--|--|--|--|
| 22a. NYC | | | | |
| 22b. EW | | | | |

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

| | | | | |
|----------|--|--|--|--|
| 23a. NYC | | | | |
| 23b. EW | | | | |

24. Net gains from other corporate bonds

| | | | | |
|----------|--|--|--|--|
| 24a. NYC | | | | |
| 24b. EW | | | | |

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

25. Net interest from reverse repurchase or securities borrowing agreements

| | | |
|----------|--|--|
| 25a. NYC | | |
| 25b. EW | | |



| A Designated Agent | B Total of all Affiliates | C Intercorporate eliminations | D New York City combined total (A + B - C) | E Everywhere combined total (A + B - C) |
|-----------------------|------------------------------|----------------------------------|---|--|
|-----------------------|------------------------------|----------------------------------|---|--|

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

26. Net interest from federal funds

| | | | | |
|----------|--|--|--|--|
| 26a. NYC | | | | |
| 26b. EW | | | | |

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

27. Net income from sales of physical commodities

| | | | | |
|----------|--|--|--|--|
| 27a. NYC | | | | |
| 27b. EW | | | | |

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

28. Marked to market net gains

| | | | | |
|----------|--|--|--|--|
| 28a. NYC | | | | |
| 28b. EW | | | | |

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

29. Interest from other financial instruments

| | | | | |
|----------|--|--|--|--|
| 29a. NYC | | | | |
| 29b. EW | | | | |

30. Net gains and other income from other financial instruments

| | | | | |
|----------|--|--|--|--|
| 30a. NYC | | | | |
| 30b. EW | | | | |

Section 11-654.2(5)(b)

31. Brokerage commissions

| | | | | |
|----------|--|--|--|--|
| 31a. NYC | | | | |
| 31b. EW | | | | |

32. Margin interest earned on behalf of brokerage accounts

| | | | | |
|----------|--|--|--|--|
| 32a. NYC | | | | |
| 32b. EW | | | | |

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

| | | | | |
|----------|--|--|--|--|
| 33a. NYC | | | | |
| 33b. EW | | | | |

34. Receipts from primary spread of selling concessions

| | | | | |
|----------|--|--|--|--|
| 34a. NYC | | | | |
| 34b. EW | | | | |

35. Receipts from account maintenance fees

| | | | | |
|----------|--|--|--|--|
| 35a. NYC | | | | |
| 35b. EW | | | | |

36. Fees for management or advisory services

| | | | | |
|----------|--|--|--|--|
| 36a. NYC | | | | |
| 36b. EW | | | | |

37. Interest from an affiliated corporation

| | | | | |
|----------|--|--|--|--|
| 37a. NYC | | | | |
| 37b. EW | | | | |



| A Designated Agent | B Total of all Affiliates | C Intercorporate eliminations | D New York City combined total (A + B - C) | E Everywhere combined total (A + B - C) |
|-----------------------|------------------------------|----------------------------------|---|--|
|-----------------------|------------------------------|----------------------------------|---|--|

Section 11-654.2(5)(c)

38. Interest, fees, and penalties from credit cards

| | | | | |
|----------|--|--|--|--|
| 38a. NYC | | | | |
| 38b. EW | | | | |

39. Service charges and fees from credit cards

| | | | | |
|----------|--|--|--|--|
| 39a. NYC | | | | |
| 39b. EW | | | | |

40. Receipts from merchant discounts

| | | | | |
|----------|--|--|--|--|
| 40a. NYC | | | | |
| 40b. EW | | | | |

41. Receipts from credit card authorizations and settlement processing

| | | | | |
|----------|--|--|--|--|
| 41a. NYC | | | | |
| 41b. EW | | | | |

42. Other credit card processing receipts

| | | | | |
|----------|--|--|--|--|
| 42a. NYC | | | | |
| 42b. EW | | | | |

Section 11-654.2(5)(d)

43. Receipts from certain services to investment companies

| | | | | |
|----------|--|--|--|--|
| 43a. NYC | | | | |
| 43b. EW | | | | |

Section 11-654.2(6)

44. Receipts from railroad and trucking business

| | | | | |
|----------|--|--|--|--|
| 44a. NYC | | | | |
| 44b. EW | | | | |

Section 11-654.2(12)

45. Receipts from the operation of vessels

| | | | | |
|----------|--|--|--|--|
| 45a. NYC | | | | |
| 45b. EW | | | | |

Section 11-654.2(7)

46. Receipts from air freight forwarding

| | | | | |
|----------|--|--|--|--|
| 46a. NYC | | | | |
| 46b. EW | | | | |

47. Receipts from other aviation services

| | | | | |
|----------|--|--|--|--|
| 47a. NYC | | | | |
| 47b. EW | | | | |

Section 11-654.2(8)

48. Advertising in newspapers or periodicals

| | | | | |
|----------|--|--|--|--|
| 48a. NYC | | | | |
| 48b. EW | | | | |

49. Advertising on television or radio

| | | | | |
|----------|--|--|--|--|
| 49a. NYC | | | | |
| 49b. EW | | | | |

50. Advertising via other means

| | | | | |
|----------|--|--|--|--|
| 50a. NYC | | | | |
| 50b. EW | | | | |



| A Designated Agent | B Total of all Affiliates | C Intercorporate eliminations | D New York City combined total (A + B - C) | E Everywhere combined total (A + B - C) |
|--------------------------|---------------------------------|-------------------------------------|--|---|
|--------------------------|---------------------------------|-------------------------------------|--|---|

Section 11-654.2(9)

51. Transportation or transmission of gas through pipes

| | | | | |
|----------|--|--|--|--|
| 51a. NYC | | | | |
| 51b. EW | | | | |

Section 11-654.2(10)

52. Receipts from other services/activities not specified

| | | | | |
|----------|------------|------------|------------|------------|
| 52a. NYC | 8,235,000 | 12,750,750 | 20,985,750 | |
| 52b. EW | 35,000,000 | 50,310,321 | | 85,310,321 |

Section 11-654.2(11)

53. Discretionary adjustments

| | | | | |
|----------|--|--|--|--|
| 53a. NYC | | | | |
| 53b. EW | | | | |

Total receipts

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

| | | | | |
|----------------|------------|------------|------------|-------------|
| 54a. Total NYC | 18,691,000 | 23,725,750 | 42,416,750 | |
| 54b. Total EW | 94,000,000 | 76,971,623 | | 170,971,623 |





For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

| | |
|---|---|
| Name of Designated Agent CORP 2017 NYC2A TC ONE | EIN of Designated Agent 00 - 00000100 |
| Name of Combined Member SUB1 2017 NYC2A TC ONE | EIN of Combined Member 00 - 0000101 |

SCHEDULE A - Group Member's Information
General Information

| | |
|--|-----------|
| 1. Are you a real estate investment trust (REIT) or regulated investment company (RIC)?..... <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | |
| 2. Are you a combinable captive insurance company? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | |
| 3. Are you a nontaxpayer member of the combined group? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | |
| 4. Federal separate taxable income (see instructions) 4. | 1,200,000 |
| 5. Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3)..... 5. | 105,000 |
| 6. Enter your unabsorbed net operating loss at the end of the base year (from Form NYC- 2.3)..... 6. | 150,000 |
| 7. Enter your PNOLC subtraction annual allotment (from Form NYC-2.3) 7. | 10,500 |
| 8. Are you a taxable domestic international sales corporation (DISC)?..... <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | |

| | |
|--|---------|
| Minimum tax (taxable group members only) | |
| 1. NYC Receipts (see instructions)..... 1. | 175,750 |
| 2. Minimum Tax (only for the corporations filing this form; see instructions) 2. | 75 |

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

| | |
|---|-----------|
| 2. Dividends and interest effectively connected with the conduct of a trade or business in the United States by alien corporations..... 2. | |
| 3. Any other income which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations 3. | |
| 4. Dividends by non-alien corporations 4. | |
| 5. Interest on federal, state, municipal and other obligations by non-alien corporations 5. | |
| 6. Income taxes paid to the US or its possessions deducted on federal return..... 6. | |
| 7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider) 7. | |
| 8. NYC Corporate Taxes deducted on federal return (see instructions) 8. | |
| 9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit 9. | |
| 10. Adjustments relating to real estate tax escalation credit 10. | |
| 11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)..... 11. | 1,630,000 |
| 12. Payment for use of intangibles 12. | |
| 13. Domestic production activities deduction (see instructions) 13. | |
| 14. Other additions (see instructions; attach rider)..... 14. | 7,603 |
| 16. Gain from sale of certain property acquired prior to 1/1/66 (see instructions) 16. | |
| 17. NYC and NYS tax refunds included on Form NYC-2A, Schedule B, line 17 (see instructions)..... 17. | |
| 18. Wages and salaries subject to federal jobs credit (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. | 300,000 |
| 20. Other subtractions (see instructions) (attach rider) 20. | |

SCHEDULE C - Group Member's Capital Base Line Items

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

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

| | A Beginning of Year | B End of Year | | C Average Value |
|---|------------------------|------------------|----|--------------------|
| 1. Total assets from federal return | 50,206,236 | 30,206,236 | 1. | 40,206,236 |
| 2. Real property and marketable securities included in line 1 | 15,890,005 | 15,890,005 | 2. | 15,890,005 |
| 3. Subtract line 2 from line 1 | | | 3. | 24,316,231 |
| 4. Real property and marketable securities at fair market value.... | 19,500,000 | 19,500,000 | 4. | 19,500,000 |
| 5. Adjusted total assets (add lines 3 and 4) | | | 5. | 43,816,231 |
| 6. Total liabilities (see instructions) | 19,485,825 | 19,485,825 | 6. | 19,485,825 |

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

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

Addback of capital previously reported as investment capital

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

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

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

| Complete Address | Rent | Nature of Activities | No. of Employees | Wages, Salaries, Etc. | Duties |
|--|-------|----------------------|------------------|-----------------------|---------|
| 300 Fifth Avenue CITY New York STATE NY ZIP 10022 | 6,500 | Various | 5 | 750 | Various |
| Total | 6,500 | | 5 | 750 | |

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

| Complete Address | Rent | Nature of Activities | No. of Employees | Wages, Salaries, Etc. | Duties |
|--|--------|----------------------|------------------|-----------------------|---------|
| 32 Any Street CITY Anytown STATE TX ZIP 77287 | 10,000 | Food Manufacturing | 14 | 1,568 | Various |
| Total | 10,000 | | 14 | 1,568 | |



| SCHEDULE F - Group Member's Business Allocation Line Items | | | | | |
|---|---|---------------------------------|---------|------------------------------|---------|
| | | COLUMN A - NEW YORK CITY | | COLUMN B - EVERYWHERE | |
| 1a. | Real estate owned | 1a. | 93,000 | 1a. | 193,455 |
| 1b. | Real estate rented - multiply by 8 (see instr.) (attach rider) | 1b. | 52,000 | 1b. | 132,000 |
| 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. | 26,000 | 1e. | 57,200 |
| 1f. | Total (add columns A and B, lines 1a through 1e) | 1f. | 171,000 | 1f. | 382,655 |
| <hr/> | | | | | |
| 2a. | Receipts (from Form NYC-2.5A/BC, line 54)..... | 2a. | 175,750 | 2a. | 532,593 |
| <hr/> | | | | | |
| 3a. | Wages, salaries and other compensation of employees, except general executive officers (see instructions) | 3a. | 750 | 3a. | 2,318 |

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





NYC -2.5A/BC COMPUTATION OF RECEIPTS FACTOR

Department of Finance

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

For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

| | |
|---|--|
| Name of Designated Agent CORP2017 NYC2A TC ONE | EIN of Designated Agent 00 - 00000100 |
| Name of Combined Member SUB1 2017 NYC2A TC ONE | EIN of Combined Member 00 - 00000101 |

| | 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 | 530,446 | 175,000 | 175,000 |
| 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 checked="" type="checkbox"/> NO | |
| Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions) | | | |
| Section 11-654.2(5)(a)(2)(i) | | | |
| 9. Interest from loans secured by real property..... | | | |
| 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. This line intentionally omitted..... | | | |
| 15. Interest from debt of NYS or its political subdivisions, including NYC.... | | | |
| 16. Net gains from federal debt and debt of NYS or its political subdivisions, including NYC | | | |
| 17. Interest from debt of other states or their political subdivisions..... | | | |
| 18. Net gains from debt of other states or their political subdivisions. | | | |
| Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>) | | | |
| 19. Interest from asset-backed securities and other government agency debt. | | | |
| 20. Net gains from government agency debt or asset-backed securities sold through an exchange..... | | | |
| 21. Net gains from all other asset-backed securities | | | |
| Section 11-654.2(5)(a)(2)(iv) (QFI <input type="checkbox"/>) | | | |
| 22. Interest from corporate bonds..... | | | |
| 23. Net gains from corporate bonds sold through broker/dealer or licensed exchange..... | | | |
| 24. Net gains from other corporate bonds | | | |
| Section 11-654.2(5)(a)(2)(v) | | | |
| 25. Net interest from reverse repurchase or securities borrowing agreements. | | | |
| Section 11-654.2(5)(a)(2)(vi) | | | |
| 26. Net interest from federal funds..... | | | |
| Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>) | | | |
| 27. Net income from sales of physical commodities..... | | | |
| Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>) | | | |
| 28. Marked to market net gains..... | | | |
| Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>) | | | |
| 11-654.2(5)(a)(2)(vii) (QFI <input type="checkbox"/>) | | | |
| 29. Interest from other financial instruments..... | | | |
| 30. Net gains and other income from other financial instruments..... | | | |

| | COLUMN A EVERYWHERE | COLUMN B NEW YORK CITY | COLUMN C NYC FIXED DOLLAR AMOUNT |
|---|------------------------|---------------------------|-------------------------------------|
| Section 11-654.2(5)(b) | | | |
| 31. Brokerage commissions | 31. | | |
| 32. Margin interest earned on behalf of brokerage accounts..... | 32. | | |
| 33. Fees for advisory services for underwriting or management of underwriting..... | 33. | | |
| 34. Receipts from primary spread of selling concessions..... | 34. | | |
| 35. Receipts from account maintenance fees..... | 35. | | |
| 36. Fees for management or advisory services..... | 36. | | |
| 37. Interest from an affiliated corporation..... | 37. | | |
| Section 11-654.2(5)(c) | | | |
| 38. Interest, fees, and penalties from credit cards | 38. | | |
| 39. Service charges and fees from credit cards..... | 39. | | |
| 40. Receipts from merchant discounts..... | 40. | | |
| 41. Receipts from credit card authorizations and settlement processing..... | 41. | | |
| 42. Other credit card processing receipts..... | 42. | | |
| Section 11-654.2(5)(d) | | | |
| 43. Receipts from certain services to investment companies..... | 43. | | |
| Section 11-654.2(6) | | | |
| 44. Receipts from railroad and trucking business..... | 44. | | |
| Section 11-654.2(12) | | | |
| 45. Receipts from the operation of vessels..... | 45. | | |
| Section 11-654.2(7) | | | |
| 46. Receipts from air freight forwarding..... | 46. | | |
| 47. Receipts from other aviation services..... | 47. | | |
| Section 11-654.2(8) | | | |
| 48. Advertising in newspapers or periodicals | 48. | | |
| 49. Advertising on television or radio..... | 49. | | |
| 50. Advertising via other means..... | 50. | | |
| Section 11-654.2(9) | | | |
| 51. Transportation or transmission of gas through pipes..... | 51. | | |
| Section 11-654.2(10) | | | |
| 52. Receipts from other services/activities not specified..... | 52. | 2,147 | 750 |
| Section 11-654.2(11) | | | |
| 53. Discretionary adjustments..... | 53. | | |
| Total receipts | | | |
| 54. Add lines 1 through 53 in column C, pages 1 and 2..... | 54. | 532,593 | 175,750 |

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





DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
SUB1 2017 NYC2A TC ONE

EMPLOYER IDENTIFICATION NUMBER
00 - 0000101

OR

SOCIAL SECURITY NUMBER
- - - - -

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

| SCHEDULE A1 | | | | | | | Computation of allowable New York City depreciation for current year | | Attach rider if necessary |
|--|-------------------|----------------------------------|---------------------|---|----------------------|-------------------------------------|--|--------------------------------------|---------------------------|
| A | 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 | |
| Food Processors | 5 | 01-01-17 | 4,075,000 | | 815,000 | S/L | 17 | 150,000 | |
| Packing Equipment | 5 | 01-01-17 | 4,075,000 | | 815,000 | S/L | 17 | 150,000 | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 1a. Total columns D, E, F, and I..... | | | 8,150,000 | | 1,630,000 | | | 300,000 | |

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

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

SCHEDULE B Disposition adjustment Attach rider if necessary

For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years.

- ▲ If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F.
- ▲ If New York City deduction exceeds federal, subtract column D from column E and enter in column G.

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

SCHEDULE C Computation of adjustments to New York City income

| | A. Federal | B. New York City |
|---|------------|------------------|
| 4. Enter amount from Schedule A1, line 1a, column F..... 4. | 1,630,000 | |
| 5. Enter amount from Schedule A1, line 1a, column I..... 5. | | 300,000 |
| 6a. Enter amount from Schedule A2, line 1b, Column F..... 6a. | | |
| 6b. Enter amount from Schedule A2, line 1b, Column I..... 6b. | | |
| 7a. Enter amount from Schedule B, line 2..... 7a. | | |
| 7b. Enter amount from Schedule B, line 3..... 7b. | | |
| 8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a. 8. | 1,630,000 | 300,000 |

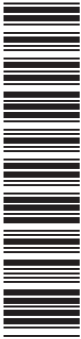
Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instr.)

GENERAL INFORMATION



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

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-



For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

| | |
|---|---|
| Name of Designated Agent CORP 2017 NYC2A TC ONE | EIN of Designated Agent 00 - 00000100 |
| Name of Combined Member SUB2 2016 NYC2A TC ONE | EIN of Combined Member 00 - 0000102 |

SCHEDULE A - Group Member's Information
General Information

| | | | |
|---|------------------------------|--|------------|
| 1. Are you a real estate investment trust (REIT) or regulated investment company (RIC)?..... | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | |
| 2. Are you a combinable captive insurance company? | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | |
| 3. Are you a nontaxpayer member of the combined group? | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | |
| 4. Federal separate taxable income (see instructions) | | | 40,878,693 |
| 5. Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3)..... | | | 35,000 |
| 6. Enter your unabsorbed net operating loss at the end of the base year (from Form NYC- 2.3)..... | | | 50,000 |
| 7. Enter your PNOLC subtraction annual allotment (from Form NYC-2.3) | | | 3,500 |
| 8. Are you a taxable domestic international sales corporation (DISC)?..... | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | |

| | | |
|---|--|------------|
| Minimum tax (taxable group members only) | | |
| 1. NYC Receipts (see instructions)..... | | 23,550,000 |
| 2. Minimum Tax (only for the corporations filing this form; see instructions) | | 3,500 |

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..... | | |
| 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..... | | |
| 4. Dividends by non-alien corporations | | |
| 5. Interest on federal, state, municipal and other obligations by non-alien corporations | | |
| 6. Income taxes paid to the US or its possessions deducted on federal return..... | | |
| 7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider) | | |
| 8. NYC Corporate Taxes deducted on federal return (see instructions) | | |
| 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)..... | | 7,600 |
| 12. Payment for use of intangibles | | |
| 13. Domestic production activities deduction (see instructions) | | |
| 14. Other additions (see instructions; attach rider)..... | | 178,987 |
| 16. Gain from sale of certain property acquired prior to 1/1/66 (see instructions) | | |
| 17. NYC and NYS tax refunds included on Form NYC-2A, Schedule B, line 17 (see instructions)..... | | 150,000 |
| 18. Wages and salaries subject to federal jobs credit (attach federal Form 5884; see instructions)..... | | |
| 19. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see instructions)..... | | 4,292 |
| 20. Other subtractions (see instructions) (attach rider) | | 85,000 |

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

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

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

Addback of capital previously reported as investment capital

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

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

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

| Complete Address | Rent | Nature of Activities | No. of Employees | Wages, Salaries, Etc. | Duties |
|--|--------|----------------------|------------------|-----------------------|--------|
| 100 Broadway CITY New York STATE NY ZIP 10022 | 43,000 | Sales | 105 | 950,000 | Sales |
| Total | 43,000 | | 105 | 950,000 | |

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

| Complete Address | Rent | Nature of Activities | No. of Employees | Wages, Salaries, Etc. | Duties |
|--|--------|----------------------|------------------|-----------------------|---------|
| 32 Some Street CITY Sometown STATE TX ZIP 77287 | 50,000 | Crop Production | 225 | 1,073,917 | Various |
| Total | 50,000 | | 225 | 1,073,917 | |



| SCHEDULE F - Group Member's Business Allocation Line Items | | | | | |
|---|---|---------------------------------|------------|------------------------------|------------|
| | | COLUMN A - NEW YORK CITY | | COLUMN B - EVERYWHERE | |
| 1a. | Real estate owned | 1a. | 4,906,000 | 1a. | 12,130,788 |
| 1b. | Real estate rented - multiply by 8 (see instr.) (attach rider) | 1b. | 344,000 | 1b. | 744,000 |
| 1c. | Inventories owned..... | 1c. | 2,250,000 | 1c. | 8,643,170 |
| 1d. | Tangible personal property owned (see instructions)..... | 1d. | | 1d. | |
| 1e. | Tangible personal property rented - multiply by 8 (see instr., attach rider) ... | 1e. | 1,450,000 | 1e. | 3,373,208 |
| 1f. | Total (add columns A and B, lines 1a through 1e) | 1f. | 8,950,000 | 1f. | 24,891,166 |
| <hr/> | | | | | |
| 2a. | Receipts (from Form NYC-2.5A/BC, line 54)..... | 2a. | 23,550,000 | 2a. | 76,439,030 |
| <hr/> | | | | | |
| 3a. | Wages, salaries and other compensation of employees, except general executive officers (see instructions) | 3a. | 950,000 | 3a. | 2,023,917 |

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





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 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

| | |
|--|--|
| Name of Designated Agent CORP 2017 NYC2A TC ONE | EIN of Designated Agent 00 - 00000100 |
| Name of Combined Member SUB2 2017 NYC2A TC ONE | EIN of Combined Member 00 - 00000102 |

| | 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 | 24,403,531 | 10,400,000 | 10,400,000 |
| 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..... | 1,727,325 | 400,000 | 400,000 |
| 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 checked="" type="checkbox"/> NO | | |
| Section 11-654.2(5)(a)(2) Mark an X in each box that is applicable (see line 8 instructions) | | | |
| Section 11-654.2(5)(a)(2)(i) | | | |
| 9. Interest from loans secured by real property..... | | | |
| 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. This line intentionally omitted..... | | | |
| 15. Interest from debt of NYS or its political subdivisions, including NYC.... | | | |
| 16. Net gains from federal debt and debt of NYS or its political subdivisions, including NYC | | | |
| 17. Interest from debt of other states or their political subdivisions..... | | | |
| 18. Net gains from debt of other states or their political subdivisions. | | | |
| Section 11-654.2(5)(a)(2)(iii) (QFI <input type="checkbox"/>) | | | |
| 19. Interest from asset-backed securities and other government agency debt. | | | |
| 20. Net gains from government agency debt or asset-backed securities sold through an exchange..... | | | |
| 21. Net gains from all other asset-backed securities | | | |
| Section 11-654.2(5)(a)(2)(iv) (QFI <input type="checkbox"/>) | | | |
| 22. Interest from corporate bonds..... | | | |
| 23. Net gains from corporate bonds sold through broker/dealer or licensed exchange..... | | | |
| 24. Net gains from other corporate bonds | | | |
| Section 11-654.2(5)(a)(2)(v) | | | |
| 25. Net interest from reverse repurchase or securities borrowing agreements. | | | |
| Section 11-654.2(5)(a)(2)(vi) | | | |
| 26. Net interest from federal funds..... | | | |
| Section 11-654.2(5)(a)(2)(ix) (QFI <input type="checkbox"/>) | | | |
| 27. Net income from sales of physical commodities..... | | | |
| Section 11-654.2(5)(a)(2)(x) (QFI <input type="checkbox"/>) | | | |
| 28. Marked to market net gains..... | | | |
| Section 11-654.2(5)(a)(2)(viii) (QFI <input type="checkbox"/>) | | | |
| 11-654.2(5)(a)(2)(vii) (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. | 50,308,174 | 12,750,000 |
| Section 11-654.2(11) | | | |
| 53. Discretionary adjustments..... | 53. | | |
| Total receipts | | | |
| 54. Add lines 1 through 53 in column C, pages 1 and 2..... | 54. | 76,439,030 | 23,550,000 |

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





DEPRECIATION ADJUSTMENTS FOR CERTAIN POST 9/10/01 PROPERTY

For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
SUB2 2016 NYC2A TC ONE

EMPLOYER IDENTIFICATION NUMBER
00 - 0000102

OR

SOCIAL SECURITY NUMBER
[] - [] - []

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

| SCHEDULE A1 | | | | | | | Computation of allowable New York City depreciation for current year | | Attach rider if necessary |
|--|-------------------|----------------------------------|---------------------|---|----------------------|-------------------------------------|--|--------------------------------------|---------------------------|
| A | B | C | D | E | F | G | H | I | |
| Description of Property | Class of Property | Date Placed in Service: mm-dd-yy | Cost or Other Basis | Accumulated NYC Depreciation Taken in Prior Years | Federal Depreciation | Method of Figuring NYC Depreciation | Life or Rate | Allowable New York City Depreciation | |
| Telephone Equip | 3 | 01-01-16 | 22,000 | 4,292 | 7,600 | S/L | 5 | 4,292 | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 1a. Total columns D, E, F, and I..... | | | 22,000 | 4,292 | 7,600 | | | 4,292 | |

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

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

SCHEDULE B Disposition adjustment Attach rider if necessary

For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years.

- ▲ If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F.
- ▲ If New York City deduction exceeds federal, subtract column D from column E and enter in column G.

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

SCHEDULE C Computation of adjustments to New York City income

| | A. Federal | B. New York City |
|---|------------|------------------|
| 4. Enter amount from Schedule A1, line 1a, column F..... 4. | 7,600 | |
| 5. Enter amount from Schedule A1, line 1a, column I..... 5. | | 4,292 |
| 6a. Enter amount from Schedule A2, line 1b, Column F..... 6a. | | |
| 6b. Enter amount from Schedule A2, line 1b, Column I..... 6b. | | |
| 7a. Enter amount from Schedule B, line 2..... 7a. | | |
| 7b. Enter amount from Schedule B, line 3..... 7b. | | |
| 8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a. 8. | 7,600 | 4,292 |

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

GENERAL INFORMATION

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

The New York Liberty Zone generally encompasses an area of the borough of Manhattan below Canal Street. "Qualified property" (as defined in IRC §168(k)(2)) generally includes certain personal property acquired after September 10, 2001 and before January 1, 2005 and placed in service after September 10, 2001 and before January 1, 2005 or 2006 in certain circumstances. The 2003 Act modified the definition of "qualified property" to provide that to qualify for the 50% deduction, the property must be acquired after May 5, 2003 and before January 1, 2005 and placed into service before January 1, 2005 or 2006 in certain circumstances. "Qualified New York Liberty Zone property" (as defined in IRC §1400L(b)(2)) generally includes the same types of personal property if used substantially in the New York Liberty Zone in connection with the active conduct of a trade or business in the New York Liberty Zone where the original use began with the taxpayer in the Liberty Zone after September 10, 2001. It also includes certain real prop-





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

For CALENDAR YEAR 2017 or FISCAL YEAR beginning 01/01/2017 2017 and ending 12/31/2017

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

Print or Type

Name as shown on NYC-2, NYC-2A, NYC-3L, NYC-3A, NYC-1 or NYC-1A
CORP 2017 NYC2A TC ONE
Type of Business: Check one: [X] COMMERCIAL [] INDUSTRIAL [] RETAIL
Corporation Tax year for which claim is made: Date ended: month: December, year: 2017

EMPLOYER IDENTIFICATION NUMBER
00-0000100
FEDERAL BUSINESS CODE
311900

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

Relocation and Employment Assistance Program (REAP) Credit

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

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

Table with 7 rows and 3 columns. Row 1: 1,248,838. Row 2: 9,000. Row 3: 1,239,838. Row 4: 5,000. Row 5: 5,000. Row 6: 14,000.

REAP carryover schedule table with 4 columns: CARRYOVER TO CURRENT YEAR (unused credit), APPLIED, CARRYOVER TO NEXT YEAR (column A minus column B). Rows 8a-8f.

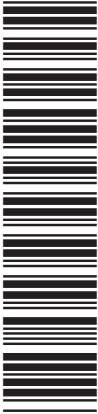
9. Allowable nonrefundable REAP credit for current year (amount from line 1 or line 7, whichever is less) 9. 14,000

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

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

TOTAL OF NONREFUNDABLE AND REFUNDABLE CREDITS

11. Line 9 plus line 10. Transfer amount to Form NYC-2, Sch. A, line 7; Form NYC-2A, Sch. A, line 9; Form NYC-3L, Sch. A, line 9a; Form NYC-3A, Sch. A, line 11a; Form NYC-1, Sch. A, line 8a or Form NYC-1A, Sch. A, line 10a: 11. 14,000



ATTACH TO FORM NYC-2 OR NYC-2A

For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

| | |
|---|---|
| Name as shown on NYC-2 or NYC-2A: CORP 2017 NYC2A TC ONE | EMPLOYER IDENTIFICATION NUMBER 0 0 - 0 0 0 0 1 0 0 |
|---|---|

SCHEDULE A

| | | | |
|---|----|-----------|--|
| 1. Add total of amounts from Schedule B, line 10, for all partnerships with respect to which you are claiming a credit (see instructions) | 1. | 22,500 | |
| 2. Enter amount from Schedule C, line 9..... | 2. | 0 | |
| 3. Total of 1 and 2..... | 3. | 22,500 | |
| 4. Tax from Form NYC-2 or NYC-2A, Schedule A, line 1..... | 4. | 1,267,763 | |
| 5. Multiply line 4 by 4/8.85 (see instructions) | 5. | 573,000 | |
| 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. | 22,500 | |

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): COMBINED RETURN PARTNERSHIP I | EMPLOYER IDENTIFICATION NUMBER OF DISTRIBUTING PARTNERSHIP 0 0 - 0 0 0 0 5 0 0 |
|---|---|

| | | | |
|--|-----|-----------|--|
| 1. Unincorporated business tax paid by distributing partnership (from Form NYC-204, Sch. A, line 23) | 1. | 25,000 | |
| 2. Credits taken by distributing partnership on its own return (from Form NYC-204, Schedule A, lines 20 and 22a through 22d) (see instructions) | 2. | 20,000 | |
| 3. Total of lines 1 and 2 | 3. | 45,000 | |
| 4. Distributive share percentage with respect to the distributing partnership (from distributing partnership's Form NYC-204, Schedule C. Attach copy)..... | 4. | 50.00% | |
| 5. Multiply line 3 by the percentage on line 4..... | 5. | 22,500 | |
| 6. Tax from Form NYC-2 or NYC-2A, Schedule A, line1 (modified if necessary - see instructions)..... | 6. | 1,267,763 | |
| 7. Tax from pro forma Form NYC-2 or NYC-2A, Schedule A, line 1 (see instructions) | 7. | | |
| 8. Subtract line 7 from line 6 | 8. | 1,267,763 | |
| 9. Multiply line 8 by 4/8.85 (see instructions)..... | 9. | 573,000 | |
| 10. Enter lesser of line 5 and line 9 | 10. | 22,500 | |

SCHEDULE C

COMPLETE SCHEDULE C IF YOU HAVE UBT PAID CREDITS FROM PRECEDING YEARS THAT YOU MAY CARRY FORWARD TO 2018

| APPLICABLE YEAR | COLUMN A Credit Available in 2017 | COLUMN B | COLUMN C Credit Carryforward to 2018. Column A Minus Column B (if less than zero, enter "0") |
|---|--------------------------------------|----------|---|
| 1. Current year | | | |
| 2. 7th preceding year | | | |
| 3. 6th preceding year | | | |
| 4. 5th preceding year | | | |
| 5. 4th preceding year | | | |
| 6. 3rd preceding year | | | |
| 7. 2nd preceding year | | | |
| 8. 1st preceding year | | | |
| 9. Total Column A, lines 2 through 8 (enter on Sch. A, line 2)..... | 9. | | |



**CLAIM FOR 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 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

Name as shown on NYC-2, NYC-2A, NYC-3L or NYC-3A:
CORP 2017 NYC2A TC ONE

Corporation tax year for which claim is made. Date ended: _____ December _____ 2017
MONTH YEAR

EMPLOYER IDENTIFICATION NUMBER

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 0 | 0 | - | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
|---|---|---|---|---|---|---|---|---|---|

FEDERAL BUSINESS CODE

| | | | | | |
|---|---|---|---|---|---|
| 3 | 1 | 1 | 9 | 0 | 0 |
|---|---|---|---|---|---|

COMPUTATION OF CREDIT

| | | | |
|--|----|-----------|--|
| 1. Available Credit..... | 1. | 10,000 | |
| 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. | 1,271,338 | |
| 3. Tax Credits claimed before Biotechnology Credit..... | 3. | 36,500 | |
| 4. Subtract line 3 from line 2..... | 4. | 1,234,838 | |
| 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. | 8,575 | |
| 6. Limitation - Subtract line 5 from line 4. If line 5 is greater than line 4, enter "0" on line 6.... | 6. | 1,226,263 | |
| 7. Enter the lesser of line 1 and line 6. | 7. | 10,000 | |
| 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. | 10,000 | |

INSTRUCTIONS

GENERAL INFORMATION

Section 11-604(21) of the New York City Administrative Code provides a refundable biotechnology credit with respect to the General Corporation Tax for tax years beginning on or after January 1, 2010 and before January 1, 2019 to certain emerging technology companies for certain costs and expenses incurred. Section 11-654(21) of the New York City Administrative Code provides a corresponding refundable biotechnology credit with respect to the Business Corporation Tax for tax years beginning before January 1, 2019.

In order to qualify for the credit, the taxpayer must:

- meet the eligibility criteria as specified in the above Administrative Code sections and
- 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 2017 will indicate the credit available for the tax year that includes December 31, 2017.

Example: Taxpayer A files on a fiscal year basis with a tax year beginning April 1, 2017 and ending March 31, 2018. A Certificate of Tax Credit issued on or before February 16, 2018 will indicate the credit that may be claimed on the return covering the tax year ending March 31, 2018.

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, 9 and 11 or Form NYC-2A, Sch. A, lines 7, 9, 10, 11 and 13; Form NYC-3L, Sch. A, lines 7, 9a, 9b, 10a and 10c or Form NYC-3A, Sch. A, lines 9, 11a, 11b, 12a and 12c.



For CALENDAR YEAR 2017 or FISCAL YEAR beginning _____ 2017 and ending _____

| | | | | | | | | | | | | |
|--|---|--|---|---|---|---|---|---|---|---|---|---|
| Name as shown on NYC-2A, NYC-2, NYC-3A or NYC-3L: CORP 2017 NYC2A TC ONE | | Employer Identification Number: <table border="1"><tr><td>0</td><td>0</td><td>-</td><td>0</td><td>0</td><td>0</td><td>0</td><td>1</td><td>0</td><td>0</td></tr></table> | 0 | 0 | - | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 0 | 0 | - | 0 | 0 | 0 | 0 | 1 | 0 | 0 | | | |
| NYC form filed (check appropriate box): Business Corporation Tax <input checked="" type="checkbox"/> NYC-2A or <input type="checkbox"/> NYC-2 | | General Corporation Tax <input type="checkbox"/> NYC-3A or <input type="checkbox"/> NYC-3L | | | | | | | | | | |
| | | Federal Business Code: <table border="1"><tr><td>3</td><td>1</td><td>1</td><td>9</td><td>0</td><td>0</td></tr></table> | 3 | 1 | 1 | 9 | 0 | 0 | | | | |
| 3 | 1 | 1 | 9 | 0 | 0 | | | | | | | |

SCHEDULE A - ELIGIBILITY

A. Are you claiming this credit as a corporation that earned the credit (not as a corporate partner in a partnership)? YES NO
If **YES**, proceed to line B.
If **NO**, **STOP**. You do not qualify for this credit for this tax year.

B. Are you registered as a distributor under Tax Law Article 18? YES NO
If **YES**, enter the name, the EIN, and the State Liquor Authority (SLA) license number of the registered distributor below and proceed to line C.
If **NO**, **STOP**. You do not qualify for this credit for this tax year.

| | | |
|--|--|--|
| Name of Registered Distributor CORP2017 BEER AND ALE, CO | EIN of Registered Distributor 00-0000100 | SLA License Number of Registered Distributor 1234567 |
|--|--|--|

C. For the tax year, did you produce 60 million gallons or less of beer in New York State? (See Eligibility in the instructions). YES NO
If **YES**, complete Schedules B and C.
If **NO**, **STOP**. You do not qualify for this credit for this tax year.

SCHEDULE B - COMPUTATION OF CREDIT FOR BEER PRODUCED IN NEW YORK CITY IN THIS TAX YEAR (See Instructions)

| A - Beer production facility's physical address | B - Total gallons of beer |
|--|---------------------------|
| 100 HUDSON STREET, NEW YORK, NY 10014 | 1,000,000 |
| | |
| | |
| | |
| Total from additional sheet(s)..... | |
| 1. Add column B amounts..... | 1,000,000 |
| 2. Enter the lesser of line 1 or 500,000..... | 500,000 |
| 3. Subtract 500,000 from line 1 (if less than zero, enter zero)..... | 500,000 |
| 4. Enter the lesser of line 3 or 15,000,000..... | 500,000 |
| 5. Credit for the first 500,000 gallons (multiply line 2 by 0.12: see instructions)..... | 60,000 |
| 6. Credit for the remainder of the beer produced up to additional 15,000,000 gallons (multiply line 4 by .0386)..... | 19,300 |
| 7. Total credit for beer produced in New York City (add lines 5 and 6)..... | 79,300 |

SCHEDULE C - COMPUTATION OF TAX CREDIT USED, REFUNDED OR CREDITED AS AN OVERPAYMENT TO THE NEXT YEAR (See Instr.)

| | | |
|--|-----|-----------|
| 8. Tax due before credits..... | 8. | 1,271,338 |
| 9. Tax credits claimed before this credit..... | 9. | 46,500 |
| 10. Subtract line 9 from line 8..... | 10. | 1,224,838 |
| 11. 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)..... | 11. | 8,575 |
| 12. Limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter "0" on line 12)..... | 12. | 1,216,263 |
| 13. Enter the lesser of line 7 and line 12..... | 13. | 79,300 |
| 14. Amount of unused credit to be refunded or credited (line 7 less line 13)..... | 14. | 0 |
| 15. Add lines 13 and 14. Enter here and on Form NYC-2A, Schedule A, line 13; Form NYC-2, Schedule A, line 11; Form NYC-3A, Schedule A, line 12c or Form NYC-3L, Schedule A, line 10c..... | 15. | 79,300 |