



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 2019 or FISCAL YEAR beginning _____ 2019 and ending _____

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

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

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

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

