NYC-2.5A COMPUTATION OF RECEIPTS FACTOR

Department of Finance

File with Combined Business Tax Return Form NYC-2A. ***(See Instructions)***

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

Name of Designated Agent

EIN of Designated Agent

	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					
1b. EW					
2. Sales of electricity					
2a. NYC					
2b. EW					
3. Net gains from sales of real property					
3a. NYC					
3b. EW					
Section 11-654.2(3)					
4. Rentals of real and tangible personal property					
4a. NYC					
4b. EW					
5. Royalties from patents, copyrights, trademarks, and similar intangible personal property					
5a. NYC					
5b. EW					
6. Sales of rights for certain closed-circuit and cable TV transmissions of an event					
6a. NYC					
6b. EW					
Section 11-654.2(4)					
7. Selling, licensing or granting access to digital products					
7a. NYC					
7b. EW					

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

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

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

Section 11-654.2(5)(a)(2)(i)					
9. Interest from loans secured by real property					
9a. NYC					
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 ☐)					
11a. NYC					
11b. EW					
12. Net gains from sales of loans **not** secured by real property (QFI ☐)					
12a. NYC					
12b. EW					

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Section 11-654.2(5)(a)(2)(ii) (QFI ☐)					
13. Interest from federal debt					
13a. NYC					
13b. EW					
14. Net gains from federal debt					
14a. NYC					
14b. EW					
15. Interest from debt of NYS or its political subdivisions, including NYC					
15a. NYC					
15b. EW					
16. Net gains from debt of NYS or its political subdivisions, including NYC					
16a. NYC					
16b. EW					
17. Interest from debt of other states or their political subdivisions					
17a. NYC					
17b. EW					
18. Net gains from debt of other states or their political subdivisions					
18a. NYC					
18b. EW					
Section 11-654.2(5)(a)(2)(iii) (QFI ☐)					
19. Interest from asset-backed securities and other government agency debt					
19a. NYC					
19b. EW					
20. Net gains from government agency debt or asset-backed securities sold through an exchange					
20a. NYC					
20b. EW					
21. Net gains from all other asset-backed securities					
21a. NYC					
21b. EW					
Section 11-654.2(5)(a)(2)(iv) (QFI ☐)					
22. Interest from corporate bonds					
22a. NYC					
22b. EW					
23. Net gains from corporate bonds sold through broker/dealer or licensed exchange					
23a. NYC					
23b. EW					
24. Net gains from other corporate bonds					
24a. NYC					
24b. EW					
Section 11-654.2(5)(a)(2)(v)					
25. Net interest from reverse repurchase or securities borrowing agreements					
25a. NYC					
25b. EW					

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Section 11-654.2(5)(a)(2)(vi)					
26. Net interest from federal funds					
26a. NYC					
26b. EW					
Section 11-654.2(5)(a)(2)(ix) (QFI ☐)					
27. Net income from sales of physical commodities					
27a. NYC					
27b. EW					
Section 11-654.2(5)(a)(2)(x) (QFI ☐)					
28. Marked to market net gains					
28a. NYC					
28b. EW					
Section 11-654.2(5)(a)(2)(viii) (QFI ☐)					
29. Interest from other financial instruments					
29a. NYC					
29b. EW					
30. Net gains and other income from other financial instruments					
30a. NYC					
30b. EW					
Section 11-654.2(5)(b)					
31. Brokerage commissions					
31a. NYC					
31b. EW					
32. Margin interest earned on behalf of brokerage accounts					
32a. NYC					
32b. EW					
33. Fees for advisory services for underwriting or management of underwriting					
33a. NYC					
33b. EW					
34. Receipts from primary spread of selling concessions					
34a. NYC					
34b. EW					
35. Receipts from account maintenance fees					
35a. NYC					
35b. EW					
36. Fees for management or advisory services					
36a. NYC					
36b. EW					
37. Interest from an affiliated corporation					
37a. NYC					
37b. EW					

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Section 11-654.2(5)(c)					
38. Interest, fees, and penalties from credit cards					
38a. NYC					
38b. EW					
39. Service charges and fees from credit cards					
39a. NYC					
39b. EW					
40. Receipts from merchant discounts					
40a. NYC					
40b. EW					
41. Receipts from credit card authorizations and settlement processing					
41a. NYC					
41b. EW					
42. Other credit card processing receipts					
42a. NYC					
42b. EW					
Section 11-654.2(5)(d)					
43. Receipts from certain services to investment companies					
43a. NYC					
43b. EW					
Section 11-654.2(6)					
44. Receipts from railroad and trucking business					
44a. NYC					
44b. EW					
Section 11-654.2(12)					
45. Receipts from the operation of vessels					
45a. NYC					
45b. EW					
Section 11-654.2(7)					
46. Receipts from air freight forwarding					
46a. NYC					
46b. EW					
47. Receipts from other aviation services					
47a. NYC					
47b. EW					
Section 11-654.2(8)					
48. Advertising in newspapers or periodicals					
48a. NYC					
48b. EW					
49. Advertising on television or radio					
49a. NYC					
49b. EW					
50. Advertising via other means					
50a. NYC					
50b. EW					

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Section 11-654.2(9)					
51. Transportation or transmission of gas through pipes					
51a. NYC					
51b. EW					
Section 11-654.2(10)					
52. Receipts from other services/activities not specified					
52a. NYC					
52b. EW					
Section 11-654.2(11)					
53. Discretionary adjustments					
53a. NYC					
53b. EW					
Total receipts					
54. Add lines 1a through 53b in columns D and E. Enter here and on NYC-2A, Schedule F, line 2a(A) column D and line 2a(B) column E. ..... **54.**					