

(i) a bank holding company as defined in the federal Bank Holding Company Act of 1956, as amended, or a bank, trust company, savings bank, or savings and loan association incorporated or chartered under the laws of this State, another state, or the United States; or

(ii) a subsidiary or affiliate of an entity described in item (i) of this paragraph.

(4) "Effective rate of tax imposed" means, as to any state [or], possession of the United States, OR FOREIGN NATION, the maximum statutory tax rate imposed by the state [or], possession, OR FOREIGN NATION multiplied by the applicable apportionment rate.

(5) "Intangible expense" means:

(i) an expense, loss, or cost for, related to, or in connection directly or indirectly with the direct or indirect acquisition, use, maintenance, management, ownership, sale, exchange, or any other disposition of intangible property, to the extent the expense, loss, or cost is allowed as a deduction or cost in determining taxable income for the taxable year under the Internal Revenue Code;

(ii) a loss related to or incurred in connection directly or indirectly with factoring transactions or discounting transactions;

(iii) a royalty, patent, technical, or copyright fee;

(iv) a licensing fee; or

(v) any other similar expense or cost.

(6) "Intangible property" means patents, patent applications, trade names, trademarks, service marks, copyrights, and similar types of intangible assets

(7) "Interest expense" means an amount directly or indirectly allowed as a deduction under § 163 of the Internal Revenue Code for purposes of determining taxable income under the Internal Revenue Code.

(8) "Related entity" means a person that, under the attribution rules of § 318 of the Internal Revenue Code, is:

(i) a stockholder who is an individual or a member of the stockholder's family enumerated in § 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least 50% of the value of the taxpayer's outstanding stock;

(ii) a stockholder or a stockholder's partnership, limited liability company, estate, trust, or corporation, if the stockholder and the stockholder's partnership, limited liability company, estate, trust, or corporation own directly, indirectly, beneficially, or constructively, in the aggregate, at least 50% of the value of the taxpayer's outstanding stock; or