

~~1. THE RECEIPTS FACTOR SHALL INCLUDE THE AMOUNT BY WHICH INTEREST FROM FEDERAL FUNDS SOLD AND SECURITIES PURCHASED UNDER RESALE AGREEMENTS EXCEEDS INTEREST EXPENSE ON FEDERAL FUNDS PURCHASED AND SECURITIES SOLD UNDER REPURCHASE AGREEMENTS.~~

~~2. THE RECEIPTS FACTOR SHALL INCLUDE THE AMOUNT BY WHICH INTEREST, DIVIDENDS, GAINS AND OTHER INCOME FROM TRADING ASSETS AND ACTIVITIES, INCLUDING BUT NOT LIMITED TO ASSETS AND ACTIVITIES IN THE MATCHED BOOK, IN THE ARBITRAGE BOOK, AND FOREIGN CURRENCY TRANSACTIONS, EXCEED AMOUNTS PAID IN LIEU OF INTEREST, AMOUNTS PAID IN LIEU OF DIVIDENDS, AND LOSSES FROM SUCH ASSETS AND ACTIVITIES.~~

~~(H) THE NUMERATOR OF THE RECEIPTS FACTOR INCLUDES INTEREST, DIVIDENDS, NET GAINS (BUT NOT LESS THAN ZERO) AND OTHER INCOME FROM INVESTMENT ASSETS AND ACTIVITIES AND FROM TRADING ASSETS AND ACTIVITIES DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH THAT ARE ATTRIBUTABLE TO THIS STATE.~~

~~1. THE AMOUNT OF INTEREST, DIVIDENDS, NET GAINS (BUT NOT LESS THAN ZERO) AND OTHER INCOME FROM INVESTMENT ASSETS AND ACTIVITIES IN THE INVESTMENT ACCOUNT TO BE ATTRIBUTED TO THIS STATE AND INCLUDED IN THE NUMERATOR IS DETERMINED BY MULTIPLYING ALL SUCH INCOME FROM SUCH ASSETS AND ACTIVITIES BY A FRACTION, THE NUMERATOR OF WHICH IS THE AVERAGE VALUE OF SUCH ASSETS WHICH ARE PROPERLY ASSIGNED TO A REGULAR PLACE OF BUSINESS OF THE FINANCIAL INSTITUTION WITHIN THIS STATE AND THE DENOMINATOR OF WHICH IS THE AVERAGE VALUE OF ALL SUCH ASSETS.~~

~~2. THE AMOUNT OF INTEREST FROM FEDERAL FUNDS SOLD AND PURCHASED AND FROM SECURITIES PURCHASED UNDER RESALE AGREEMENTS AND SECURITIES SOLD UNDER REPURCHASE AGREEMENTS ATTRIBUTABLE TO THIS STATE AND INCLUDED IN THE NUMERATOR IS DETERMINED BY MULTIPLYING THE AMOUNT DESCRIBED IN ITEM 1 OF SUBPARAGRAPH (I) OF THIS PARAGRAPH FROM SUCH FUNDS AND SUCH SECURITIES BY A FRACTION, THE NUMERATOR OF WHICH IS THE AVERAGE VALUE OF FEDERAL FUNDS SOLD AND SECURITIES PURCHASED UNDER AGREEMENTS TO RESELL WHICH ARE PROPERLY ASSIGNED TO A REGULAR PLACE OF BUSINESS OF THE FINANCIAL INSTITUTION WITHIN THIS STATE AND THE DENOMINATOR OF WHICH IS THE AVERAGE VALUE OF ALL SUCH FUNDS AND SUCH SECURITIES.~~

~~3. THE AMOUNT OF INTEREST, DIVIDENDS, GAINS AND OTHER INCOME FROM TRADING ASSETS AND ACTIVITIES, INCLUDING BUT NOT LIMITED TO ASSETS AND ACTIVITIES IN THE MATCHED BOOK, IN THE ARBITRAGE BOOK AND FOREIGN CURRENCY TRANSACTIONS, (BUT EXCLUDING AMOUNTS DESCRIBED IN ITEMS 1 AND 2 OF THIS SUBPARAGRAPH), ATTRIBUTABLE TO THIS STATE AND INCLUDED IN THE NUMERATOR IS DETERMINED BY MULTIPLYING THE AMOUNT DESCRIBED IN ITEM 2 OF SUBPARAGRAPH (I) OF THIS PARAGRAPH BY A FRACTION, THE NUMERATOR OF WHICH IS THE AVERAGE VALUE OF SUCH TRADING ASSETS WHICH ARE PROPERLY ASSIGNED TO A REGULAR PLACE OF BUSINESS OF~~