

PARAGRAPH (5) OF THIS SUBSECTION AND THE DENOMINATOR OF WHICH IS THE TOTAL AMOUNT OF INTEREST AND FEES OR PENALTIES IN THE NATURE OF INTEREST FROM LOANS NOT SECURED BY REAL PROPERTY.

(III) IN CIRCUMSTANCES IN WHICH THE BANK OR TRUST COMPANY RECEIVES LOAN SERVICING FEES FOR SERVICING EITHER THE SECURED OR THE UNSECURED LOANS OF ANOTHER, THE NUMERATOR OF THE RECEIPTS FACTOR SHALL INCLUDE SUCH FEES IF THE BORROWER IS LOCATED IN THIS STATE.

(12) THE NUMERATOR OF THE RECEIPTS FACTOR INCLUDES RECEIPTS FROM SERVICES NOT OTHERWISE APPORTIONED UNDER THIS SUBSECTION IF THE SERVICE IS PERFORMED IN THIS STATE. IF THE SERVICE IS PERFORMED BOTH WITHIN AND WITHOUT THIS STATE, THE NUMERATOR OF THE RECEIPTS FACTOR INCLUDES RECEIPTS FROM SERVICES NOT OTHERWISE APPORTIONED UNDER THIS SUBSECTION, IF A GREATER PROPORTION OF THE INCOME PRODUCING ACTIVITY IS PERFORMED IN THIS STATE BASED ON COST OF PERFORMANCE.

(13) (I) INTEREST, DIVIDENDS, NET GAINS (BUT NOT LESS THAN ZERO) AND OTHER INCOME FROM INVESTMENT ASSETS AND ACTIVITIES AND FROM TRADING ASSETS AND ACTIVITIES SHALL BE INCLUDED IN THE RECEIPTS FACTOR. INVESTMENT ASSETS AND ACTIVITIES AND TRADING ASSETS AND ACTIVITIES INCLUDE BUT ARE NOT LIMITED TO: INVESTMENT SECURITIES; TRADING ACCOUNT ASSETS; FEDERAL FUNDS; SECURITIES PURCHASED AND SOLD UNDER AGREEMENTS TO RESELL OR REPURCHASE OPTIONS; FUTURE CONTRACTS; FORWARD CONTRACTS; NOTIONAL PRINCIPAL CONTRACTS SUCH AS SWAPS; EQUITIES; AND FOREIGN CURRENCY TRANSACTION. WITH RESPECT TO THE INVESTMENT AND TRADING ASSETS AND ACTIVITIES DESCRIBED IN ITEMS 1 AND 2 OF THIS SUBPARAGRAPH, THE RECEIPTS FACTOR SHALL INCLUDE THE AMOUNTS DESCRIBED IN SUCH ITEMS.

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.

(II) 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.