

~~WHICH IS THE GROSS INCOME FROM SUCH ASSETS AND ACTIVITIES WHICH ARE PROPERLY ASSIGNED TO A REGULAR PLACE OF BUSINESS OF THE BANK OR TRUST COMPANY WITHIN THIS STATE AND THE DENOMINATOR OF WHICH IS THE GROSS INCOME FROM ALL SUCH ASSETS AND ACTIVITIES.~~

~~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 GROSS INCOME FROM SUCH FUNDS AND SUCH SECURITIES WHICH ARE PROPERLY ASSIGNED TO A REGULAR PLACE OF BUSINESS OF THE BANK OR TRUST COMPANY WITHIN THIS STATE AND THE DENOMINATOR OF WHICH IS THE GROSS INCOME FROM 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 GROSS INCOME FROM SUCH TRADING ASSETS AND ACTIVITIES WHICH ARE PROPERLY ASSIGNED TO A REGULAR PLACE OF BUSINESS OF THE BANK OR TRUST COMPANY WITHIN THIS STATE AND THE DENOMINATOR OF WHICH IS THE GROSS INCOME FROM ALL SUCH ASSETS AND ACTIVITIES.~~

~~(IV) IF THE BANK OR TRUST COMPANY ELECTS OR IS REQUIRED BY THE COMPTROLLER TO USE THE METHOD SET FORTH IN SUBPARAGRAPH (III) OF THIS PARAGRAPH, IT SHALL USE THIS METHOD ON ALL SUBSEQUENT RETURNS UNLESS THE BANK OR TRUST COMPANY RECEIVES PRIOR PERMISSION FROM THE COMPTROLLER TO USE, OR THE COMPTROLLER REQUIRES A DIFFERENT METHOD.~~

~~(V) THE BANK OR TRUST COMPANY SHALL HAVE THE BURDEN OF PROVING THAT AN INVESTMENT ASSET OR ACTIVITY OR TRADING ASSET OR ACTIVITY WAS PROPERLY ASSIGNED TO A REGULAR PLACE OF BUSINESS OUTSIDE OF THIS STATE BY DEMONSTRATING THAT THE DAY-TO-DAY DECISIONS REGARDING THE ASSET OR ACTIVITY OCCURRED AT A REGULAR PLACE OF BUSINESS OUTSIDE THIS STATE. WHERE THE DAY-TO-DAY DECISIONS REGARDING AN INVESTMENT ASSET OR ACTIVITY OR TRADING ASSET OR ACTIVITY OCCUR AT MORE THAN ONE REGULAR PLACE OF BUSINESS AND ONE SUCH REGULAR PLACE OF BUSINESS IS IN THIS STATE AND ONE SUCH REGULAR PLACE OF BUSINESS IS OUTSIDE THIS STATE, SUCH ASSET OR ACTIVITY SHALL BE CONSIDERED TO BE LOCATED AT THE REGULAR PLACE OF BUSINESS OF THE BANK OR TRUST COMPANY WHERE THE INVESTMENT OR TRADING POLICIES OR GUIDELINES WITH RESPECT TO~~