

**NEW JERSEY RECEIPTS FACTOR THROW OUT
FOR PERIODS BEGINNING ON AND AFTER JANUARY 1, 2002**

(See Instructions on Reverse Side)

| Name of Key Corporation | | Federal ID Number | | NJ Corporation Number | | |
|-------------------------|---|-------------------|--|---|-------------------|-----------|
| | (A) Name of Affiliate | (B) FID Number | (C) Tax With Throw Out Schedule J, Part VI | (D) Tax Without Throw Out Schedule J, Part VI | (E) Difference | |
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| 37 | | | | | | |
| 38. | Total of Column E | | | | | |
| 39 | CBT-100-R, page 1, line 18 or CBT-100S-R, page 1, line 13 | | | | \$ | 5,000,000 |
| 40 | Excess - line 38 minus line 39 | | | | | |

Instructions for Form 400

1. Column A - Enter name of affiliate.
2. Column B - Enter federal identification number of the affiliate.
3. Column C - Enter the amount of tax reported on Schedule J, Part VI, line 7 from the affiliate's return (Tax with Throw Out).
4. Column D - Enter the amount of tax reported on Schedule J, Part VI, line 21 from the affiliate's return (Tax without Throw Out).
5. Column E - Enter the difference between Column C and Column D.