



**Schedule B – Balance Sheet**

Attach to this report a balance sheet that reflects the books of the taxpayer as of the beginning and end of the taxable year.

**Schedule C – Exempted Assets (Net Book Value)**

1. Goodwill (attach explanation) .....	1.		00
2. Abandoned property (attach explanation) .....	2.		00
3. Appreciation (attach explanation) .....	3.		00
4. Investments in production credit associations .....	4.		00
5. Other (attach explanation) .....	5.		00
6. Total exempted assets (enter here and on Schedule E, line 7) .....	6.		00

**Schedule D – Apportionment Ratio (Carry to Six Decimal Places)**

Sales Factor – O.R.C. section 5733.056(F)	(1) Ohio	(2) Everywhere	(3) Ratio
1. Receipts from the lease, sublease or rental of real property .....	_____	_____	
2. Receipts from the lease or rental of tangible personal property .....	_____	_____	
3. Interest from loans secured by real property .....	_____	_____	
4. Interest from loans not secured by real property .....	_____	_____	
5. Net gains from the sale of loans secured by real property .....	_____	_____	
6. Net gains from the sale of loans not secured by real property .....	_____	_____	
7. Interest and fees charged to credit card holders .....	_____	_____	
8. Net gains from the sale of credit card receivables .....	_____	_____	
9. Credit card issuer's reimbursement fees .....	_____	_____	
10. Receipts from merchant discount .....	_____	_____	
11. Loan servicing fees from loans secured by real property .....	_____	_____	
12. Loan servicing fees from loans not secured by real property .....	_____	_____	
13. Loan servicing fees for servicing the loans of others .....	_____	_____	
14. Receipts from services not otherwise apportioned .....	_____	_____	
15. Interest, dividends, net gains, and other income from both investment assets and activities and trading assets and activities ....	_____	_____	
Check method: <input type="checkbox"/> Avg. value method <input type="checkbox"/> Gross income method			
16. All other receipts .....	_____	_____	
17. Total – Enter ratio here and on Schedule D-1, line 1, column 1 .....	_____	÷	=
			• _____ (Ratio)

Property Factor – O.R.C. section 5733.056(D)	Ohio	Everywhere	Ratio
18. Real property and tangible personal property owned .....	_____	_____	
19. Real property and tangible personal property rented x 8 .....	_____	_____	
20. Loans and credit card receivables .....	_____	_____	
21. Total – Enter ratio here and on Schedule D-1, line 2, column 1 .....	_____	÷	=
			• _____ (Ratio)

**Note:** If the property factor is less than 1.00, please attach to this report a schedule that separately lists the taxpayer's Ohio and everywhere cost values at the beginning and the end of the taxpayer's taxable year for the following assets: (1) buildings and other depreciable assets; (2) land; (3) credit card receivables; (4) loans to subsidiaries; and (5) loans other than loans to subsidiaries.

Payroll Factor – O.R.C. section 5733.056(E)	Ohio	Everywhere	Ratio
22. Compensation paid to employees – Enter ratio here and on Schedule D-1, line 3, column 1 .....	_____	÷	=
			• _____ (Ratio)

Name	Franchise tax I.D. number	<b>2003</b>
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**Schedule D-1 — Apportionment Ratio Summary**

	(1) Factor	(2) Weight	(3) Weighted Factor
1. Sales (from Schedule D, line 17) .....	_____	x .70 =	• _____
2. Property (from Schedule D, line 21) .....	_____	x .15 =	• _____
3. Payroll (from Schedule D, line 22) .....	_____	x .15 =	• _____
4. Total apportionment ratio (enter here and on Schedule A, line 2) .....			• _____

If the denominator of any factor is zero, the weight given to the other factors must be proportionately increased so that the total weight given to the combined factors used is 100%.

**Schedule D-2 — Deposits Factor**

The taxpayer is a “qualified institution” (as defined on page 4) and, in lieu of using the property, payroll and sales factors, hereby elects to apportion its net worth by using a single deposits fraction whose numerator is the deposits assigned to branches in Ohio and whose denominator is the deposits assigned to branches everywhere.

**Note:** Qualified institutions that do not elect to use the deposits fraction and financial institutions that are not qualified institutions must apportion net worth by using the property, payroll and sales factors and the weight accorded to each factor, as set forth above.

	Ohio	÷	Everywhere	=	Ratio
Deposits (if elected, enter ratio here and on Schedule A, line 2)	_____		_____		• _____

**Schedule E – Net Value of Stock**

1. Capital stock less treasury stock .....
2. Ownership interest of depositors .....
3. Retained earnings and additional paid-in capital .....
4. Reserves and net deferred tax liability (except valuation reserves against specific assets) .....
5. Total net worth (add lines 1 through 4) .....
6. Exempted assets (from Schedule C, line 6) .....
7. Net value of stock (line 5 minus line 6 – Enter here and on Schedule A, line 1 or, if applicable, on Schedule F, line 4) .....

**Schedule F – Adjusted Net Value of Stock for Holding Companies**

1. Excludable investment (net of appreciation and goodwill) .....
2. Total assets (net of appreciation and goodwill) .....
3. Ratio (divide line 1 by line 2) .....
4. Net value of stock (from Schedule E, line 7) .....
5. Excludable portion (Line 4 x line 3) .....
6. Adjusted net value of stock (Line 4 minus line 5. Enter here and on Schedule A, line 1) .....

**Schedule G – Questionnaire (This schedule must be completed)**

1. State or country where incorporated \_\_\_\_\_
2. Corporation tax records are in care of (name) \_\_\_\_\_
3. Telephone number ( ) \_\_\_\_\_ E-mail address \_\_\_\_\_

<b>Name</b>	<b>Franchise tax I.D. number</b>	<b>2003</b>
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**Schedule A-1 – Nonrefundable Credits**

Credits must be claimed in the order listed in O.R.C. section 5733.98

	Ohio Revised Code Section		
1. Credit for taxes paid by a qualifying pass-through entity .....	5733.0611	1.	00
2. Credit for dealer in intangibles tax paid by member of qualifying controlled group .....	5733.45	2.	00
3. Credit for savings and loan association fees .....	5733.063	3.	00
4. Credit for employers that enter into agreements with child daycare centers .....	5733.36	4.	00
5. Credit for employers that reimburse employees' child daycare expenses .....	5733.38	5.	00
6. Credit for employers that establish an onsite daycare center .....	5733.37	6.	00
7. Ethanol plant investment credit .....	5733.46	7.	00
8. Total nonrefundable credits (enter here and on Schedule A, line 5) .....		8.	00

A "financial institution" is any of the following:

- A national bank organized and existing as a national bank association pursuant to the "National Bank Act," 12 U.S.C. 21;
- A federal savings association or federal savings bank that is chartered under 12 U.S.C. 1464;
- A bank, banking association, trust company, savings and loan association, savings bank, or other banking institution that is incorporated or organized under the laws of any state;
- Any corporation organized under 12 U.S.C. 611 to 631;
- Any agency or branch of a foreign depository as defined in 12 U.S.C. 3101;
- A company licensed as a small business investment company under the "Small Business Investment Act of 1958," 72 Stat. 689, 15 U.S.C. 661 as amended; or
- A company chartered under the "Farm Credit Act of 1933," 48 Stat. 257, 12 U.S.C. 1131(d), as amended.

Insurance companies, credit unions, and corporations or institutions organized under the "Federal Farm Loan Act" and amendments thereto are not considered financial institutions, nor are they considered dealers in intangibles. For franchise tax purposes a production credit association is not a financial institution. See O.R.C. 5725.01(A) and 5733.04(K).

A "qualified institution" is a financial institution that has at least 9% of its deposits in Ohio as of the last day of June prior to the beginning of the tax year and meets one of the following three tests:

- On or after June 1, 1997 the financial institution has consummated one or more approved transactions with insured banks with different home states that would qualify under section 102 of the "Reigle-Neal Interstate Banking and Branching Efficiency Act of 1994," Public Law 103-328, 108 Stat. 2338; or
- The financial institution is a federal savings and loan association or federal savings bank that on or after June 1, 1997 has consummated one or more interstate acquisitions that result in a financial institution that has branches in more than one state; or
- On or after June 1, 1997 the financial institution has consummated one or more approved interstate acquisitions under the authority of Title XI of the Ohio Revised Code that result in a financial institution that has branches in more than one state.