



**Schedule B – Balance Sheet**

Include with 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)**

	Whole Dollars Only	
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 6 .....	6. _____	00

**Schedule D – Apportionment Ratio**

	(1) Ohio	(2) Everywhere	(3) Ratio
<b>Sales Factor – R.C. 5733.056(F)</b>			
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			(Carry to six decimals)
16. Certain other receipts .....	_____	_____	
17. Total. Enter ratio here and on Schedule D-1, line 1, column 1 .....	_____	_____	= _____ (Ratio)

	Ohio	Everywhere	
<b>Property Factor – R.C. 5733.056(D)</b>			
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.

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

Schedule D-1 — Apportionment Ratio Summary	(1) Factor	(2) Weight	(3) Weighted Factor (carry to six decimals)
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, the taxpayer 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.

Deposits (if elected, enter ratio here and on Schedule A, line 2)	<b>Ohio</b>	<b>Everywhere</b>	<b>Ratio</b> (carry to six decimals)
	÷		=
			▪

**Schedule E – Net Value of Stock**

Whole Dollars Only

1. Capital stock less treasury stock.....	1.		00
2. Ownership interest of depositors.....	2.		00
3. Retained earnings and additional paid-in capital.....	3.		00
4. Reserves and net-deferred tax liability (except valuation reserves against specific assets).....	4.		00
5. Total net worth (add lines 1 through 4).....	5.		00
6. Exempted assets (from Schedule C, line 6).....	6.		00
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.....	7.		00

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

Whole Dollars Only

1. Excludable investment (net of appreciation and goodwill).....	1.		00
2. Total assets (net of appreciation and goodwill).....	2.		00
3. Ratio (divide line 1 by line 2).....	3.		▪
4. Net value of stock (from Schedule E, line 7).....	4.		00
5. Excludable portion (line 4 x line 3).....	5.		00
6. Adjusted net value of stock (line 4 minus line 5). Enter here and on Schedule A, line 1.....	6.		00

**Schedule G – Questionnaire (you must complete this schedule)**

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

**Schedule A-1 – Nonrefundable Credits**

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

	Ohio Revised Code Section (R.C.)	Whole Dollars Only
1. Credit for dealer in intangibles tax paid by member of qualifying controlled group .....	5733.45	1. _____ 00
2. Credit for savings and loan association fees .....	5733.063	2. _____ 00
3. Ethanol plant investment credit.....	5733.46	3. _____ 00
4. New markets tax credit .....	5733.58	4. _____ 00
5. Credit for taxes paid by a qualifying pass-through entity .....	5733.0611	5. _____ 00
6. Total nonrefundable credits. Enter here and on Schedule A, line 5 .....		6. _____ 00

**Schedule A-2 – Refundable Credits**

	Ohio Revised Code Section (R.C.)	
1. Refundable jobs creation credit.....	122.17	1. _____ 00
2. Refundable credit for tax withheld by the Ohio Lottery Commission.....	5733.98(A)(33)	2. _____ 00
3. Refundable Ohio historic preservation credit .....	149.311	3. _____ 00
4. Refundable motion picture credit .....	122.85, 5733.59	4. _____ 00
5. Total refundable credits. Enter here and on Schedule A, line 9 .....		5. _____ 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 United States Code (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.

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 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.

Insurance companies, credit unions and corporations or institutions organized under the Federal Farm Loan Act and amendments

**Minimum Fee Requirements**

Minimum Fee	Thresholds
<b>\$1,000</b>	1. If the sum of the taxpayer's gross receipts from activities within and without Ohio during the taxable year equals or exceeds \$5 million; <b>or</b> 2. If the total number of the taxpayer's employees within and without Ohio during the taxable year equals or exceeds 300.  <b>Note:</b> In determining these thresholds, the taxpayer must include its proportionate share of the gross receipts of any pass-through entity in which the taxpayer has a direct or indirect ownership interest <b>and</b> its proportionate share of the number of employees of the pass-through entity. Gross receipts include receipts that generate business income and receipts that generate nonbusiness income.
<b>\$50</b>	If the taxpayer's gross receipts and number of employees did not equal or exceed the thresholds above.