
TITLE 5 BANKING
DELAWARE ADMINISTRATIVE CODE

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DEPARTMENT OF STATE
OFFICE OF THE STATE BANK COMMISSIONER
1100 Taxation

1105 Final Franchise Tax Report

5 Del.C. Ch. 11

Effective Date: October 11, 2020

This report shall be completed by all banking organizations (other than resulting branches in this State of out-of-state banks, as defined in §1101(a) of Title 5 of the Delaware Code) and trust companies and submitted to the Office of the State Bank Commissioner on or before January 30; provided, however, that a banking organization may submit this report to the Office of the State Bank Commissioner on or before any later date allowed by the Federal Financial Institutions Examination Council guidelines for filing its Report of Condition and Income. Income reported is for the previous calendar year. Instructions for the preparation of this report are found in Regulation 1103.

5 DE Reg. 654 (09/01/01)

20 DE Reg. 654 (02/01/17)

24 DE Reg. 388 (10/01/20)

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<https://regulations.delaware.gov/AdminCode/title5/1100/1105A.pdf>