

**Form 1114E - Estimated Alternative Franchise Tax Return**  
Chapter 11 of Title 5 of the **Delaware Code**

\_\_\_\_\_  
Name of Banking Organization or Trust Company

\_\_\_\_\_  
Tax Year

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Federal Employer  
Identification Number

\_\_\_\_\_  
Address

List below corporation(s) electing under §1101A(c)(3) of Title 5 of the **Delaware Code** and include Federal EIN for each. Attach additional pages if necessary.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1. Estimated net operating income before taxes of banking organization or trust company (not including any corporation(s) making an election as provided in Regulation No. 1101) \_\_\_\_\_

~~2. Estimated net operating income before taxes of Electing corporation(s)~~ \_\_\_\_\_

3.2. Estimated net operating income before taxes of corporations taxed under Ch. 19 of Title 30 \_\_\_\_\_

4.3. Subtotal net operating income before taxes [add lines 1 & 2 and subtract line 3] [subtract line 2 from line 1] \_\_\_\_\_

5.4. Deductions:  
(a) Estimated net operating income before taxes of any non-United States branch office. \_\_\_\_\_  
(b) Estimated gross income derived from international banking transactions. \_\_\_\_\_  
(c) Estimated gross income of an international banking facility. \_\_\_\_\_

**Form 1114E - Estimated Alternative Franchise Tax Return**

(d) Estimated income earned from business activities conducted outside the United States.

\_\_\_\_\_

(e) Estimated interest income from obligations of volunteer fire companies.

\_\_\_\_\_

(f) Estimated examination fees paid to the Office of the State Bank Commissioner.

\_\_\_\_\_

(g) Estimated income derived from acting as an insurer.

\_\_\_\_\_

6.5. Total estimated deductions

[add lines 54(a) - (g)]

\_\_\_\_\_

7.6. Estimated entire net income before apportionment

[subtract line 65 from line 43]

\_\_\_\_\_

8.7. Estimated apportionment percentage

[from Schedule 1-D, Line 6 – attach completed Schedule]

\_\_\_\_\_ %

9.8. Subtotal Estimated elective income tax base

[multiply line 76 by percentage on line 87]

\_\_\_\_\_

9. Estimated apportioned income of electing corporation(s) making an election as provided in Regulation No. 1101 (attach supporting schedules and completed Schedule 1 for each such electing corporation)

\_\_\_\_\_

10. Total estimated elective income tax base

[add lines 8 & 9]

\_\_\_\_\_

10.11. Bank elective income tax table:

(a) First \$50,000,000 of line 910 at 7.0%

\_\_\_\_\_

(b) Next \$50,000,000 of line 910 at 5.0%

\_\_\_\_\_

(c) Next \$400,000,000 of line 910 at 3.0%

\_\_\_\_\_

(d) Next \$800,000,000 of line 910 at 1.0%

\_\_\_\_\_

(e) Amount of line 910 over \$1,300,000,000 at 0.5%

\_\_\_\_\_

11.12. Estimated total bank elective income tax liability

[add lines 1011(a) - (e)]

\_\_\_\_\_

12.13. Estimated total location benefit tax liability

[from Schedule 2, Line 11 - attach completed Schedule]

\_\_\_\_\_

13.14. Estimated alternative franchise tax liability

before tax credits [add lines 1112 & 1213]

\_\_\_\_\_

**Form 1114E - Estimated Alternative Franchise Tax Return**

14.15. Tax credits:

(a) Estimated total employment tax credits \_\_\_\_\_

~~(b) Estimated Travellink tax credits \_\_\_\_\_~~

(e)b Estimated historic preservation tax credits \_\_\_\_\_

(c) Estimated other tax credits \_\_\_\_\_

15.16. Estimated total tax credits

[add lines ~~14~~15(a) - (c)] \_\_\_\_\_

16.17. Estimated total alternative franchise tax liability

[subtract line ~~15~~16 from line ~~13~~14] \_\_\_\_\_

17.18. Payment structure and dates:

(a) June 1 (40% of line ~~16~~17 due) \_\_\_\_\_

(b) September 1 (20% of line ~~16~~17 due) \_\_\_\_\_

(c) December 1 (20% of line ~~16~~17 due) \_\_\_\_\_

I, the undersigned officer, hereby certify that this estimated report, including any accompanying schedules and statements, has been prepared in conformance with the appropriate instructions and is true and correct to the best of my knowledge and belief.

_____ Date	_____ Signature of President, Treasurer or Other Proper Officer	_____ Title
	_____ Print Name	_____ Phone No.
	_____ _____ _____ Print Address	_____ E-mail

Mail Completed Form To:  
Office of the State Bank Commissioner  
555 E. Loockerman Street, Suite 210  
Dover, DE 19901

**Form 1114F - Final Alternative Franchise Tax Return**  
Chapter 11 of Title 5 of the **Delaware Code**

Amended Final Alternative Tax Return  
(check box if filing an amended return)

\_\_\_\_\_  
Name of Banking Organization or Trust Company

\_\_\_\_\_  
Tax Year

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Address

\_\_\_\_\_  
Federal Employer  
Identification Number

List below corporation(s) electing under §1101A(c)(3) of Title 5 of the **Delaware Code** and attach to tax return Regulation 1101 form – Election To Be Treated As A Subsidiary Corporation Under 5 **Delaware Code** §1101(f) or §1101A(c)(3); include Federal EIN for each. Attach additional pages if necessary.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1. Net operating income before taxes of banking organization or trust company (not including any corporation(s) making an election as provided in Regulation No. 1101) - [attach statement of net income] \_\_\_\_\_

~~2. Net operating income before taxes of electing corporation(s) [attach separate report of income For each electing corporation] \_\_\_\_\_~~

~~3.2. Net operating income before taxes of subsidiary corporation(s) electing to be taxed under Ch. 19 of Title 30 – [attach separate report of income for each electing corporation] \_\_\_\_\_~~

~~4.3. Subtotal net operating income before taxes [add lines 1 & 2 and subtract line 3] [subtract line 2 from line 1] \_\_\_\_\_~~

**Form 1114F - Final Alternative Franchise Tax Return**

5.4. Deductions:

- (a) Net operating income before taxes of any non-United States branch office. \_\_\_\_\_
- (b) Gross income derived from international banking transactions. \_\_\_\_\_
- (c) Gross income of an international banking facility. \_\_\_\_\_
- (d) Income earned from business activities conducted outside the United States. \_\_\_\_\_
- (e) Interest income from obligations of volunteer fire companies. \_\_\_\_\_
- (f) Any examination fee paid to the Office of the State Bank Commissioner. \_\_\_\_\_
- (g) Income derived from acting as an insurer. \_\_\_\_\_

6.5 Total deductions

[add lines 54(a) - (g)] \_\_\_\_\_

7.6. Entire net income before apportionment

[subtract line 65 from line 43] \_\_\_\_\_

8.7. Apportionment percentage

[from Schedule 1-D, line 6 – attach completed Schedule] \_\_\_\_\_ %

9.8. Subtotal Elective income tax base

[multiply line 76 by percentage on line 87] \_\_\_\_\_

9. Apportioned income of electing corporation(s) making an election as provided in Regulation No. 1101 – (attach supporting schedules and completed Schedule 1 for each such electing corporation)

10. Total elective income tax base

[add lines 8 & 9] \_\_\_\_\_

~~10.~~ 11. Bank elective income tax table:

- (a) First \$50,000,000 of line 910 at 7.0% \_\_\_\_\_
- (b) Next \$50,000,000 of line 910 at 5.0% \_\_\_\_\_
- (c) Next \$400,000,000 of line 910 at 3.0% \_\_\_\_\_
- (d) Next \$800,000,000 of line 910 at 1.0% \_\_\_\_\_
- (e) Amount of line 910 over \$1,300,000,000 at 0.5% \_\_\_\_\_

~~11.~~ 12. Total bank elective income tax liability

[add lines ~~10~~11(a) - (e)] \_\_\_\_\_

**Form 1114F - Final Alternative Franchise Tax Return**

~~12.13.~~ Total location benefit tax liability  
[from Schedule 2, line 11 – attach completed  
Schedule] \_\_\_\_\_

~~13.14.~~ Alternative franchise tax liability before tax credits  
[add lines ~~11~~12 & ~~12~~13] \_\_\_\_\_

~~14.15.~~ Tax credits:  
(a) Total employment tax credits  
[calculated in accordance with Regulation  
No. 1109, attach completed Employment  
Tax Credit Calculation Worksheet] \_\_\_\_\_

~~(b) TravelLink tax credits  
[calculated in accordance with Department of  
Transportation (DelDOT) reporting requirements;  
attach DelDOT approval and calculation worksheet]~~ \_\_\_\_\_

(e)b Historic preservation tax credits  
[attach Certificate of Completion in accordance  
with §1105(g) of Title 5 of the **Delaware  
Code** and, if applicable, a Certificate of Transfer  
in accordance with §1814(c) of Title 30  
of the **Delaware Code**] \_\_\_\_\_

(c) Other tax credit(s)  
[attach supporting schedule identifying the tax credit(s)] \_\_\_\_\_

~~15.16.~~ Total tax credits  
[add lines ~~14~~15(a) - (c)] \_\_\_\_\_

~~16.17.~~ Total alternative franchise tax liability  
[subtract line ~~15~~16 from line ~~13~~14] \_\_\_\_\_

~~17.18.~~ Estimated tax payments:  
(a) June 1 payment \_\_\_\_\_  
(b) September 1 payment \_\_\_\_\_  
(c) December 1 payment \_\_\_\_\_  
(d) Total estimated tax payments  
[add lines ~~17~~18(a) - (c)] \_\_\_\_\_

~~18.19.~~ March 1 final tax payment  
[subtract line ~~17~~18(d) from line ~~16~~17] \_\_\_\_\_

**Form 1114F - Final Alternative Franchise Tax Return**

~~19.~~20. Additional tax due to underpayment of estimated tax or installment (if applicable) \_\_\_\_\_

~~20.~~21. Penalty for late payment of final tax (if applicable) \_\_\_\_\_

~~21.~~22. Total final tax payment \_\_\_\_\_  
[add lines ~~18, 19 & 20~~ 19, 20 & 21]

I, the undersigned officer, hereby certify that this return, including any accompanying schedules and statements, has been prepared in conformance with the appropriate instructions and is true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of President, Treasurer  
or Other Proper Officer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Phone No.

\_\_\_\_\_  
\_\_\_\_\_  
Print Address

\_\_\_\_\_  
E-mail

Mail Completed Form To:  
Office of the State Bank Commissioner  
555 E. Loockerman Street, Suite 210  
Dover, De 19901

**SCHEDULE 1 – APPORTIONMENT PERCENTAGE CALCULATION WORKSHEET\***

As of December 31, 20\_\_

**Schedule 1-A; Real and Tangible Personal Property:**

	(a) Within Delaware		(b) Within and Without Delaware	
	(1) Value at January 1, 20__	(2) Value at December 31, 20__	(1) Value at January 1, 20__	(2) Value at December 31, 20__
1. Real and tangible personal property owned	_____	_____	_____	_____
2. Real and tangible personal property rented (eight times annual rental paid)	_____	_____	_____	_____
3. Total property value [add lines 1 & 2]	_____	_____	_____	_____
4. Average property value [add line 3, columns (1) & (2); then divide by 2]	(a) _____		(b) _____	

NOTE: Disregard any property that is not used in the taxpayer's business.

**Schedule 1-B; Wages, Salaries, and Other Compensation:**

	(a) Within Delaware	(b) Within and Without Delaware
1. Wages, salaries, and other employee compensation paid	(a) _____	(b) _____

\*Specify if for 1101A(c)(3) Electing Corporation.



**1114 Alternative Franchise Tax – Schedule 1**

**Schedule 1-C; Receipts:**

	(a) Within Delaware	(b) Within and Without Delaware
1. Sales of tangible personal property	_____	_____
2. Rents and royalties from tangible property	_____	_____
3. Patent and copyright royalties	_____	_____
4. Gains from the sale or other disposition of real property	_____	_____
5. Gains from the sale or other disposition of tangible property for which an allowance for depreciation is permitted for federal income tax purposes	_____	_____
6. Interest, fees or penalties in the nature of interest, and loan servicing fees from loans secured by real property, and gains from the sale of loans secured by real property	_____	_____
7. Interest, fees or penalties in the nature of interest, and loan servicing fees from loans not secured by real property, and gains from the sale of loans not secured by real property	_____	_____
8. Gross receipts from interest, dividends, gains, and other income from investment assets and activities and from trading assets and activities	_____	_____
9. All other gross receipts	_____	_____
10. Total receipts [add lines 1 - 9]	(a) _____	(b) _____

**1114 Alternative Franchise Tax – Schedule 1**

**Schedule 1-D; Calculation of Apportionment Percentage**

1. (a) Average property value within Delaware [Schedule 1-A line 4(a)] (a) \_\_\_\_\_  
 divided by ÷ = (c) \_\_\_\_\_ %
- (b) Average property value within **and** without Delaware [Schedule 1-A line 4(b)] (b) \_\_\_\_\_
  
2. (a) Total wages, salaries and other employee compensation paid within Delaware [Schedule 1-B line 1(a)] (a) \_\_\_\_\_  
 divided by ÷ = (c) \_\_\_\_\_ %
- (b) Total wages, salaries and other employee compensation paid within and without Delaware [Schedule 1-B line 1(b)] (b) \_\_\_\_\_
  
3. (a) Total gross receipts from within Delaware [Schedule 1-C line 10(a)] (a) \_\_\_\_\_  
 divided by ÷ x 2 = (c) \_\_\_\_\_ %
- (b) Total gross receipts from within and without Delaware [Schedule 1-C line 10(b)] (b) \_\_\_\_\_
  
4. Total [add lines 1(c), 2(c) and 3(c)] \_\_\_\_\_ %
  
5. Number of apportionment factors [Normally, there are 4 apportionment factors, but the number will be less if a factor is missing. A factor is missing if both its numerator and denominator are zero, but a factor is not missing merely because its numerator is zero.] \_\_\_\_\_
  
6. Apportionment percentage [divide line 4 by line 5] \_\_\_\_\_ %  
(round to the nearest tenth of a percent)

**SCHEDULE 2 – LOCATION BENEFIT TAX CALCULATION WORKSHEET**

As of December 31, 20\_\_

	(a) Assets of banking organization or trust company- (including assets of any corporation(s) making an election as provided in Regulation 1101).*	(b) Assets directly attributable to the operations of a branch operating entirely outside of Delaware (if applicable).
1. Property	_____	_____
2. Cash	_____	_____
3. Interest bearing balances	_____	_____
4. Securities	_____	_____
5. Loans and leases	_____	_____
6. Trading account assets	_____	_____
7. Securitized assets	_____	_____
8. TOTAL (add lines 1 – 7)	(a) _____	(b) _____
9. Total location benefit tax base [subtract line 8(b) from line 8(a)]		_____
10. Location benefit tax table		
(a) Minimum location benefit tax		\$1,600,000
(b) First \$5,000,000,000 of line 9 at 0.012%		_____
(c) Next \$15,000,000,000 of line 9 at 0.008%		_____
(d) Next \$70,000,000,000 of line 9 at 0.004%		_____
11. Total location benefit tax liability [add lines 10(a) – (d)]		_____

\*Taxpayer shall provide supporting asset schedules.