

35 Financial institution tax return

2012

For the calendar year January 1 through December 31, 2012

Name of financial institution				FEIN
Mailing address				Date of incorporation
City	State	Zip code	Phone number	

Check only if applicable:
 Extension Short period Amended

Computation of tax liability *See tax booklet for complete instructions* **Round off to dollars**

1 Federal taxable income *Mark appropriate circle:* **Single Entity Method** **Combined Report Method** 1 _____

2 Total additions (from Schedule SA, line 8) 2 _____

3 Total subtractions (from Schedule SA, line 16) 3 _____

4 North Dakota apportionable income (Add lines 1 and 2, then subtract line 3 from the result) 4 _____

5 Apportionment factor (from Schedule FACT, line 19) 5 _____

6 Income apportioned to North Dakota (Multiply line 4 by line 5) 6 _____

7 Nonbusiness income allocated to North Dakota _____ less related expenses _____ 7 _____

8 North Dakota income (Add lines 6 and 7) 8 _____

9 Federal income tax deduction (from Schedule FTR, line 29) 9 _____

10 Subtotal (Subtract line 9 from line 8) 10 _____

11 Renaissance zone income exemption (from Schedule RZ) 11 _____

12 North Dakota net operating loss carryover from prior year (Submit worksheet) 12 _____

13 Balance (Subtract lines 11 and 12 from line 10) 13 _____

14 Deduction for federal alternative minimum tax disallowed (from Schedule AMTR, line 11) 14 _____

15 North Dakota taxable income (Subtract line 14 from line 13) 15 _____

16 Financial institution tax: multiply line 15 by 6.5% (.065) **MINIMUM OF \$50** 16 _____

17 Total tax credits (from Schedule TC, line 4) 17 _____

18 Balance (Subtract line 17 from line 16; if less than \$50, enter \$50) 18 _____

	State General Fund	Financial Institution Distribution Fund
19 State general fund portion of tax: multiply line 18 by 3/13 (.230769) 19 _____		
20 Financial institution distribution fund portion of tax: multiply line 18 by 10/13 (.769231) 20 _____		
21 Credit for contributions to nonprofit private colleges 21 _____		
22 Credit for contributions to nonprofit private high schools 22 _____		
23 Credit for contribution to Rural Leadership ND scholarship tuition program 23 _____		
24 Credit for contributions to a qualified endowment fund 24 _____		
25 Credit for contributions to housing incentive fund 25 _____		
26 Net tax liability (Subtract lines 21-25 from Line 19; enter amount from line 20) 26 _____	(minimum \$12)	(minimum \$38)

IMPORTANT If this is an amended return, skip lines 27 through 31, and complete lines 32 through 37.

	Due April 15, 2013	Due January 15, 2014
27 Prepaid tax (Enter amount, if any, paid with Payment Voucher, Form 35PV) 27 _____		
28 Tax due (If line 26 is greater than line 27, subtract line 27 from line 26) 28 _____		
29 Penalty and interest (Submit worksheet) 29 _____		
30 Payment due (Add lines 28 and 29; enter -0- if less than \$5) 30 _____		See instructions for payment information.
31 State general fund overpayment to be applied to financial institution distribution fund portion of tax (If line 26 is less than line 27, subtract line 26 from line 27) 31 _____		

Amended return only

32 Net tax liability on original return (or most recent amended return, if applicable) 32 _____

33 Tax due (If line 26 is greater than line 32, subtract line 32 from line 26) 33 _____

34 Overpayment (If line 26 is less than line 32, subtract line 26 from line 32) 34 _____

35 Penalty and interest (Submit worksheet) 35 _____

36 **Payment due** (Add lines 33 and 35 enter -0- if less than \$5) 36 _____

37 **Refund** (Add lines 34 and 35; enter -0- if less than \$5) 37 _____

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Name of financial institution

FEIN

Schedule WW: Combined report method

1	Taxable income from consolidated Federal Form 1120, line 30 or income from Federal Form 1120S, Schedule K, line 18	1	_____
2	Less: Federal taxable income of non-unitary corporations included in line 1 <i>(Submit worksheet)</i>	2	_____
3	Balance <i>(Subtract line 2 from line 1)</i>	3	_____
4	Taxable income not included on line 1 from unitary corporations required to file a federal income tax return <i>(Submit worksheet)</i>	4	_____
5	Book income <i>(before income taxes)</i> of unitary foreign corporations <i>(Submit worksheet)</i>	5	_____
6	Optional: Book to tax reconciliation for unitary foreign corporations <i>(Submit worksheet)</i>	6	_____
7	Federal taxable income <i>(before income taxes)</i> of unitary I.R.C. § 936 possession corporations, income from unitary interest charge DISC, and income from unitary Foreign Sales Corporations <i>(Submit worksheet)</i>	7	_____
8	Less: Intercompany eliminations for members of the unitary group <i>(Submit worksheet)</i>	8	_____
9	Total income <i>(Add lines 3 through 7, then subtract line 8; enter this amount on page 1, line 1)</i>	9	_____

Schedule SA: Statutory adjustments

See tax booklet for complete instructions

Additions

1	Federal net operating loss deduction <i>(from Federal Form 1120, line 29a)</i>	1	_____
2	Special deductions <i>(from Federal Form 1120, line 29b)</i>	2	_____
3	All taxes, including franchise and privilege taxes, measured by income deducted on federal income tax return	3	_____
4	Interest income from state and local government obligations	4	_____
5	Federal charitable contributions deduction on federal income tax return	5	_____
6	Bad debt reserve deduction under I.R.C. § 585 <i>(Building and loan or savings and loan associations only)</i>	6	_____
7	Dividends received from a federal reserve bank that are not subject to federal tax	7	_____
8	Total additions <i>(Add lines 1 through 7; enter this amount on page 1, line 2)</i>	8	_____

Subtractions

9	Bad debt deduction <i>(See instructions for amount to enter; building and loan or savings and loan associations only)</i>	9	_____
10	Bad debt reserve deduction adjustment under I.R.C. § 593(g)	10	_____
11	Expenses related to income exempt from federal income tax and subject to North Dakota tax	11	_____
12	Wages and salaries not deductible for federal income tax purposes under I.R.C § 280C(a)	12	_____
13	Recomputed federal charitable contributions deduction	13	_____
14	Allocable income _____ less related expenses _____	14	_____
15	Other income included in federal taxable income that is exempt from North Dakota tax under federal or North Dakota law or constitutional provisions	15	_____
16	Total subtractions <i>(Add line 9 through 15; enter this amount on page 1, line 3)</i>	16	_____

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Name of financial institution

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Schedule FACT: Apportionment factor

See tax booklet for complete instructions

Property factor

	Total	North Dakota	Factor North Dakota divided by Total (6-digit decimal)
1 Buildings and other fixed depreciable assets ----- 1	_____	_____	
2 Land ----- 2	_____	_____	
3 Inventories ----- 3	_____	_____	
4 Loans ----- 4	_____	_____	
5 Credit card receivables ----- 5	_____	_____	
6 Other assets (Submit worksheet) ----- 6	_____	_____	
7 Rented property (Annual rental capitalized x 8) ----- 7	_____	_____	
8 Total property (Add lines 1 through 7) ----- 8	_____	_____	_____

Sample Only!

Payroll factor

9 Wages, salaries, commissions, and other compensation ----- 9	_____	_____	_____
--	-------	-------	-------

Receipts factor

Method of determining amount of income from investment/trading assets and activities included in numerator of receipts factor:

(Mark one)

- Method 1 - Average value method
- Method 2 - Gross income method

10 Rentals and subrentals ----- 10	_____	_____	
11 Interest (Including fees or penalties in the nature of interest) -- 11	_____	_____	
12 Net gains from sales and exchanges (Submit worksheet) ----- 12	_____	_____	
13 Dividends ----- 13	_____	_____	
14 Loan servicing fees (Submit worksheet) ----- 14	_____	_____	
15 Other (Submit worksheet) ----- 15	_____	_____	
16 Throwback receipts ----- 16	_____	_____	
17 Total receipts (Add lines 10 through 16) ----- 17	_____	_____	_____
18 Sum of factors (Add the factors on lines 8, 9, and 17) ----- 18	_____	_____	_____
19 Apportionment factor (Divide line 18 by the number of factors having an amount greater than zero in the Total Column for lines 8, 9, and 17; enter the apportionment factor from this line on page 1, line 5) ----- 19	_____	_____	_____

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Name of financial institution

FEIN

Schedule FTD: Federal income tax deduction

See tax booklet for complete instructions

1 Federal income tax liability ----- 1 _____

2 Federal alternative minimum tax disallowed:

 a Total alternative minimum taxable income adjustments (Submit worksheet) ----- 2a _____

 b 75% of ACE adjustments (Submit worksheet) ----- 2b _____

 c Total adjustments (Add lines a and b) ----- 2c _____

 d Federal alternative minimum taxable income (Submit Federal Form 4626) ----- 2d _____

 e Ratio (Divide line c by line d) ----- 2e _____

 f Federal alternative minimum tax (from Federal Form 1120, Schedule J) ----- 2f _____

 Federal alternative minimum tax disallowed (Multiply line e by line f) ----- _____

3 Adjusted federal income tax liability (Subtract line 2 from line 1) ----- 3 _____

4 Unitary profit companies federal income tax liability (Submit worksheet) ----- 4 _____

5 All profit companies federal income tax liability (Submit worksheet) ----- 5 _____

6 Ratio (Divide line 4 by line 5; may not exceed 1.000000) ----- 6 _____

7 Financial institution(s) share of adjusted federal income tax liability (Multiply line 3 by line 6) ----- 7 _____

8 Federal taxable income (Submit worksheet if using the combined report method) ----- 8 _____

9 Income not taxable to North Dakota ----- 9 _____

10 Balance (Subtract line 9 from line 8) ----- 10 _____

11 Ratio (Divide line 10 by line 8; may not exceed 1.000000) ----- 11 _____

12 Federal income tax on portion of federal taxable income reportable to North Dakota (Multiply line 7 by line 11) ----- 12 _____

 ● Financial institutions using the combined report method and claiming a federal foreign tax credit on the federal consolidated return, skip line 13 and complete lines 14 through 19 (unless otherwise instructed on lines 15, 16 and 17).

 ● All other financial institutions must complete line 13, skip lines 14 through 18, and complete line 19.

13 North Dakota apportionment factor (from page 1, line 5) ----- 13 _____

14 North Dakota income (from page 1, line 8) ----- 14 _____

15 Total income (Complete worksheet in instructions on page 9) ----- 15 _____

 If zero or less, skip line 16 through 18 and go to line 13

16 Income relating to federal foreign tax credit ----- 16 _____

 If zero or less, skip line 17 and 18 and go to line 13

17 Income relating to federal income tax paid (Subtract line 16 from line 15) ----- 17 _____

 If zero or less, skip line 18 and go to line 13

18 Federal income tax ratio (Divide line 14 by line 17; may not exceed 1.000000) ----- 18 _____

19 Federal income tax deduction (Multiply line 12 by either line 13 or line 18; enter this amount on page 1, line 9) ----- 19 _____

DO NOT USE! Sample Only!

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Name of financial institution

FEIN

Schedule AMTR: Recapture and carryforward of federal alternative minimum tax disallowed

See tax booklet for complete instructions

1	2012 federal alternative minimum tax disallowed (from Form 35, Schedule FTD, line 2)	-----	1	_____
2	Ratio (from Form 35, Schedule FTD, line 6)	-----	2	_____
3	Multiply line 1 by line 2	-----	3	_____
4	Ratio (from Form 35, Schedule FTD, line 11)	-----	4	_____
5	Multiply line 3 by line 4	-----	5	_____
6	Ratio (from Form 35, Schedule FTD, line 13 or line 18, whichever applies)	-----	6	_____
7	Multiply line 5 by line 6	-----	7	_____
8	Carryforward of prior federal alternative minimum tax disallowed (Enclose worksheet)	-----	8	_____
9	Total federal alternative minimum tax disallowed (Add line 7 and 8)	-----	9	_____
Financial institutions claiming a federal credit for prior year minimum tax on the 2012 federal return complete lines 10-12. Other financial institutions enter the amount from line 9 on line 12.				
10	Enter amount from Form 35, page 1, line 13	-----	10	_____
11	If line 10 is zero or less, enter -0 here and on Form 35, page 1, line 14; otherwise, enter the smaller of line 9 or 10 on this line and on Form 35, page 1, line 14	-----	11	_____
12	Available carryforward of federal alternative minimum tax disallowed (Subtract line 11 from line 9)	-----	12	_____

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Name of financial institution

FEIN

Schedule TC: Tax Credits

See tax booklet for complete instructions

- 1 Credit for investment in historic property in a renaissance zone... 1
2 Credit for investment in a Renaissance Fund... 2
3 Credit for costs incurred by a non-participating property owner... 3
4 Total tax credits... 4

Questions

The following questions must be answered:

- 1 Has the IRS issued a final determination which affects any previously filed North Dakota return?
2 If the answer to the above question is yes, have all such adjustments been reported to North Dakota?
3 Does this corporation file its federal income tax return as a member of a consolidated group?
4 Is this the final North Dakota return for this financial institution?
5 Was a North Dakota corporation income tax return, Form 40, filed for the previous taxable year?
6 Does this financial institution's federal taxable year end on a date other than December 31?
7 Has this corporation changed names, been involved in a merger, reorganization or takeover during this taxable year?
8 Is this financial institution or any of its affiliates included in this return considered to be a captive real estate investment trust?
9 Was this return prepared by a paid preparer?
10 What type of Financial Institution is this corporation? (check one of the selections below)

Mark only one:

- a. Registered bank holding company
b. National bank
c. Savings association or federal savings bank
d. Bank or thrift institution
e. Trust company
f. Foreign banking corporation
g. Agency or branch of a foreign depository
h. Production credit association
i. Corporation owned 50% by a through h
j. Corporation with 50% finance lease income
k. Business with 50% of its income from activities b through h and j are authorized to transact

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Name of financial institution

FEIN

Information Menu

- 1 If you are a single entity filer, enter your federal taxable income
2 Does this return include income from more than one federal tax return?
3 Number of Schedules FTD included in this return
4 Are you a 100% North Dakota corporation?
5 On your federal return, have you claimed a credit for prior year minimum tax?
6 Do you have a foreign tax credit?
7 North Dakota net operating loss carryover from prior year

Nonbusiness Income Allocated to North Dakota

- 8 Income allocated to North Dakota
9 Less related expenses
10 Total

Actual Current Year Contributions

- 11 Contributions to nonprofit private colleges
12 Contributions to nonprofit private high schools
13 Contributions to Rural Leadership ND scholarship tuition program
14 Contributions to a qualified endowment fund
15 Contributions to a housing incentive fund

Renaissance Zone

- 16 Business income exemption
17 Investment income exemption
18 Total Renaissance Zone income exemption

ORIGINAL RETURN ONLY (19-22)

Prepaid Tax

- 19 Prepaid tax, if any, paid with Payment Voucher, Form 35PV

Penalty & Interest on Original Return

- 20 Penalty
21 Interest
22 Total penalty & interest on original return

AMENDED RETURNS ONLY (23-30)

Net Tax Liability Paid on Original Return

- 23 State General Fund net tax liability paid on original return
24 Financial Institution Distribution Fund net tax liability paid on original return
25 Penalty on State General Fund portion of tax liability

Penalty & Interest on Amended Return

- 26 Interest on State General Fund portion of tax liability
27 Total penalty & interest on State General Fund portion
28 Penalty on Financial Institution Distribution Fund portion of tax liability
29 Interest on Financial Institution Distribution Fund portion of tax liability
30 Total penalty & interest on Financial Institution Distribution Fund portion

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35RF Financial institution tax remittance form 2012

For the calendar year January 1 through December 31, 2012

Name of financial institution	FEIN
Mailing address	Phone number
City	State
	Zip code

Payment due from:

Original return (Form 35, line 30) _____

Amended return (Form 35, line 36 - state general fund portion plus distribution fund portion) _____

If payment is to be made by Electronic Funds Transfer, mark this circle and enter date of payment _____

Refund due from:

Original return (Form 35, line 31 less distribution fund portion of net tax liability) _____

Amended return (Form 35, line 37 - state general fund portion plus distribution fund portion) _____

Taxpayer acknowledges the following:

1. The signature of the taxpayer affixed below shall be deemed to appear on the Web filed return, as if actually so appearing. All Web filed returns are deemed by the taxpayer to be truthful, accurate and complete statements made under penalty of perjury.
2. Taxpayer's Web filed return shall be submitted in accordance with the Tax Commissioner's rules and Web filing standards.
3. Any Web filing not in conformity with the requirements specified herein shall be deemed a failure to file such return and taxpayer shall be subject to all applicable penalties prescribed by law.

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this remittance and the Web filed return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Date signed	Signature of officer	Title
Date signed	Signature of preparer	Title
	Address of preparer	Phone number

I authorize the North Dakota Office of State Tax Commissioner to discuss this tax return with the preparer.

Please return this form, worksheets, federal return and payment to:

Office of State Tax Commissioner
600 E Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Please
Do Not
Write
In This
Space