



35 Financial institution tax return

For the calendar year January 1 through December 31, 2011

2011

| | | | | | |
|-------------------------------|-------|----------|--------------|-----------------------|--|
| 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: <input type="radio"/> Single Entity Method <input type="radio"/> Combined Report Method | 1 | _____ |
| 2 | Total additions (from Schedule SA, line 8) | | 2 | _____ |
| 3 | Total subtractions (from Schedule SA, line 6) | | 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 FTD, line 19) | | 9 | _____ |
| 10 | Subtotal (Subtract line 9 from line 8) | | 10 | _____ |
| 11 | Renaissance zone income exemption (from Schedule Z) | | 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 \$50.00 | | 16 | _____ |
| 17 | Total tax credits (from Schedule TC, line 4) | | 17 | _____ |
| 18 | Balance (Subtract line 17 from line 16; if less than \$50.00, enter \$50.00) | | 18 | _____ |

Do Not Use! Sample Only!

| | | | | | |
|----|---|----|-------|--------------------|---|
| 19 | State general fund portion of tax: multiply line 18 by 3/13 (.230769) | 19 | _____ | State General Fund | Financial Institution Distribution Fund |
| 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 housing incentive fund | 25 | _____ | | |
| 26 | Net tax liability (Subtract lines 21-25 from line 19; enter amount from line 20) | 26 | _____ | (minimum \$12.00) | (minimum \$38.00) |

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

| | | | | | |
|----|---|----|-------|--------------------|---|
| 27 | Prepaid tax (Enter amount, if any, paid with Payment Voucher, Form 35PV) | 27 | _____ | Due April 15, 2012 | Due January 15, 2013 |
| 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 \$5.00) | 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 | _____ | | |

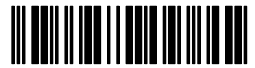
Amended return only

| | | | | | |
|----|---|----|-------|----|-------|
| 32 | Net tax liability on original return (or most recent amended return, if applicable) | 32 | _____ | 32 | _____ |
| 33 | Tax due (If line 26 is greater than line 32, subtract line 32 from line 26) | 33 | _____ | 33 | _____ |
| 34 | Overpayment (If line 26 is less than line 32, subtract line 26 from line 32) | 34 | _____ | 34 | _____ |
| 35 | Penalty and interest (Submit worksheet) | 35 | _____ | 35 | _____ |
| 36 | Payment due (Add lines 33 and 35; enter -0- if less than \$5.00) | 36 | _____ | 36 | _____ |
| 37 | Refund (Add lines 34 and 35; enter -0- if less than \$5.00) | 37 | _____ | 37 | _____ |

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

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 return, including any accompanying schedules and statements, 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 | <input type="radio"/> I authorize the North Dakota Office of State Tax Commissioner to discuss this tax return with the preparer. | Please Do Not Write In This Space |
| Date signed | Signature of preparer | | | |
| Address of preparer | | | | |



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

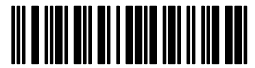
Additions

| | | | |
|---|--|---|-------|
| 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 lines 11 through 17; enter this amount on page 1, line 3)</i> | 16 | _____ |

DO NOT USE! Sample Only!



Name of financial institution

FEIN

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 | | |

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 |

Do Not Use! Sample Only!



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!

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

See tax booklet for complete instructions

1 2011 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 lines 7 and 8) 9
Financial institutions claiming a federal credit for prior year minimum tax on the 2010 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



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

Do Not Use! Sample Only!