

**FOREIGN SAVINGS AND LOAN TAX RETURN**



As of January 1, \_\_\_\_\_

**File by January 31. Tax due on or before July 1.**

Name and Address of Kentucky Branch _____ _____ _____ FEIN _____	Home Office _____ _____ _____ Company Type: Stock _____ Mutual _____ Company Type: Other (Explain) _____
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**ATTACH PUBLISHED OR PRINTED STATEMENT OF FINANCIAL CONDITION**

- 1. Total Capital (Wherever located)**
  - A. Undivided profits ..... \$ \_\_\_\_\_
  - B. Surplus ..... \_\_\_\_\_
  - C. General reserves ..... \_\_\_\_\_
  - D. Paid-up stock ..... \_\_\_\_\_
  - E. Total ..... \$ \_\_\_\_\_
  
- 2. Capital Apportioned to Kentucky**
  - A. Kentucky capital (Section 1, line E) ..... \$ \_\_\_\_\_
  - B. Kentucky apportionment factor (Schedule A on reverse) ..... \_\_\_\_\_
  - C. Total capital apportioned to Kentucky (line 2A times line 2B) ..... \$ \_\_\_\_\_
  
- 3. Kentucky Deposits (3B deduction applicable to mutual companies only)**
  - A. Total deposits maintained in Kentucky ..... \$ \_\_\_\_\_
  - B. Amounts borrowed that equal or exceed member paid amount..... \_\_\_\_\_
  - C. Net deposits maintained in Kentucky (line 3A minus line 3B) ..... \$ \_\_\_\_\_
  
- 4. Total Kentucky Capital**
  - A. Capital reported in Section 2, line C ..... \$ \_\_\_\_\_
  - B. Deposits reported in Section 3, line C ..... \_\_\_\_\_
  - C. Total Kentucky capital (line 4A plus line 4B) ..... \_\_\_\_\_
  - D. Less exempt U.S. government securities (Schedule B, line 9)..... \_\_\_\_\_
  - E. Taxable Kentucky capital (line 4C minus line 4D)..... \$ \_\_\_\_\_
  
- 5. Tax Due**
  - A. \$1 for each \$1,000 of Section 4, line E (line 4E divided by \$1,000 multiplied by \$1) ..... \$ \_\_\_\_\_
  - B. Investment Credit Fund (pursuant to KRS 154.20-250—KRS 154.20-284) ..... \$ \_\_\_\_\_
  - C. Net tax due (line 5A minus line 5B)..... \$ \_\_\_\_\_

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) is a correct and complete return; and that all my taxable property has been listed.

_____ Signature of Taxpayer	_____ Name of Preparer Other Than Taxpayer
_____ Telephone Number of Taxpayer	_____ Date
_____ Contact Person (Print)	_____ Telephone Number
_____ Date	

*Schedule A and Instructions on Reverse*

## SCHEDULE A

### Apportionment Factor

- A. Receipts factor
  - 1a. Kentucky receipts..... \$ \_\_\_\_\_
  - 2a. Total receipts wherever located (include Kentucky receipts)..... \_\_\_\_\_
  - 3a. Kentucky receipts factor (divide line 1a by line 2a)..... \_\_\_\_\_
  
- B. Loan factor
  - 1b. Add balance of Kentucky loans as of January 1 and December 31. \$ \_\_\_\_\_
  - 2b. Divide Kentucky loans reported on line 1b by 2..... \_\_\_\_\_
  - 3b. Add balance of all loans on January 1 and December 31..... \_\_\_\_\_
  - 4b. Divide all loans reported on line 3b by 2..... \_\_\_\_\_
  - 5b. Kentucky loan factor (divide line 2b by line 4b)..... \_\_\_\_\_
  
- C. Payroll factor
  - 1c. Kentucky payroll..... \$ \_\_\_\_\_
  - 2c. Total all payroll (include officers salaries)..... \_\_\_\_\_
  - 3c. Kentucky payroll factor (divide line 1c by line 2c) ..... \_\_\_\_\_
  
- D. Total factors (add lines 3a, line 5b and line 3c) ..... \_\_\_\_\_
  
- E. Kentucky apportionment factor (divide line D by 3)..... \_\_\_\_\_\*

*\*Enter the Kentucky apportionment factor from line E above on line 2B on the front of this form.*

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### INSTRUCTIONS

This report is to be made as of January 1 (close of business December 31) each year, and filed with the Office of Property Valuation, Department of Revenue, Frankfort, Kentucky 40601-2103, on or before January 31. Taxes are due to be paid on or before July 1 in the year following the filing date. (KRS 136.300 and KRS 136.310)

The amount of taxable capital is determined by adding line 4A and 4B and deducting line 4D. The tax rate is \$1 on each \$1,000 valuation as determined above. (KRS 136.300) Subtract line 5B from line 5A to determine the net tax due to be reported on line 5C.

### PENALTY

A penalty of not less than \$10 nor more than \$500 will be assessed if return is not filed by the due date January 31. (KRS 136.990)

## SCHEDULE B

### Computation of Exempt Securities

Please list the market value of U.S. government securities owned on March 31, June 30, September 30 and December 31 of the preceding year. **Obligations must be itemized**; however, individual issues may be grouped together and reported as totals, for example all U.S. Treasury bonds may be reported as a single item. Refer to Revenue Publication 62F1341 for examples of federal securities which are exempt from state property taxation.

Type of Federal Obligation	First Quarter As of 3/31	Second Quarter As of 6/30	Third Quarter As of 9/30	Fourth Quarter As of 12/31
<b>Quarterly Totals</b>				

1. Average value of exempt securities (add each quarterly total and divide by 4) .....		
2. Total assets as of March 31 .....		
3. Total assets as of June 30.....		
4. Total assets as of September 30 .....		
5. Total assets as of December 31.....		
6. Average value of total assets (add lines 2, 3, 4 and 5 and divide by 4).....		
7. Ratio of exempt securities to total assets (divide line 1 by line 6) .....		
8. Total Kentucky capital (refer to Section 4 line C of Revenue Form 62A601.....)		
9. Kentucky portion of U.S. government securities (multiply line 8 by line 7) Enter here and on Section 4 line D of Revenue Form 62A601.....		