

CONSOLIDATED NET WORTH ELECTION REGISTRATION APPLICATION

This application must be completed by affiliated groups and financial institution affiliated groups electing to compute the net worth base for franchise tax purposes on a consolidated basis.

CHECK BOX:								
☐ NEW ELECTION								
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REVOKE ELECT	ION							
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2. Legal Name of Affiliated Grou	р							
Mailing Address - Street/Highway				3. Location Address - Street/Highway - No PO Box or RR#				
City, State, Zip				City, State, Zi	ip:			
4. Business Phone: Business Fax:				Business E-r	mail:			
5. DESCRIBE THE GROUP'S P	redominan	T BUSINESS ACTIVITY, S	TATING THE	<u>I</u> : MAJOR PRO	DUCTS AN	D/OR SERVI	CES SOLD. (AF	FFILIATED GROUP)
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RV-F1308301 (Rev. 11-08) INTERNET (11-08)

6. CHECK IF AMENDED: NEW Affiliated Group Member Name, Mail			CTIVE DATE:	CHECK IF ENTITY IS A SINGLE MEMBER LLC FILING AS A DIVISION OF THE PARENT			
Legal Name							
Mailing Address - Street/Highway			Location Address - Street/Highway - No PO Box or RR#				
City, State, Zip			City, State, Zip:				
Business Phone:	Business Fax:		Business E-mail:				
FEIN:		F&E Account Number:	•	Secretary of State Number:			
DESCRIBE THE BUSINESS ACTIVITY	, STATIN	IG THE MAJOR PRODUCTS AND/OF	R SERVICES SOLD.				
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LIST ALL AFFILIATED GROUP MEMBERS OR FINANCIAL INSTITUTION AFFILIATED GROUP MEMBERS NOT SUBJECT TO TENNESSEE FRANCHISE AND EXCISE TAX

7. CHECK IF AMENDED: NEW Affiliated Group Member Name, Mail	MEMBER REVOKE MEMBER EFFEC	CTIVE DATE:	CHECK IF ENTITY IS A SINGLE MEMBER LLC FILING AS A DIVISION OF THE PARENT			
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Legal Name	I					
Mailing Address - Street/Highway		Location Address - Street/Highway - No PO Box or RR#				
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INSTRUCTIONS CONSOLIDATED NET WORTH ELECTION REGISTRATION FORM

Tenn. Code Ann. Section 67-4-2103 provides for an election to compute the net worth measure of the franchise tax base, Schedule F, of the Tennessee franchise and excise tax return on a consolidated basis. However, if an affiliated group or financial institution affiliated group makes the election, each group member will continue to file a separate entity return. Each return must contain an X in the appropriate box on the first page of the tax return to indicate that this election has been made.

An affiliated group member includes all entities that have more than a 50% ownership, directly or indirectly, with and between "domestic persons." "Domestic persons" is defined as any person (entity) having more than 20% of its average property, payroll and receipts located in the United States. Entities that have more than a 50% ownership, directly or indirectly, in an affiliated group member are also included as affiliated group members.

The election is applicable to all tax years beginning on or after January 1, 2004. Once the election is made, the election is binding for a minimum of five years. The election should be made on or before the due date of the return for the period for which the election will take effect.

COMPLETION OF REGISTRATION APPLICATION

In the top portion of the registration application, please check the appropriate block(s) which pertain to your entity's request.

- **ITEM 1** You must indicate the "Effective Date of Election/Revocation," the fiscal year of the group, the Federal Employer Identification Number, the franchise and excise account number and the Secretary of State number.
- **ITEM 2 -** Provide the group's name and mailing address.
- ITEM 3 Provide affiliated group's location address if different than mailing address, otherwise mark "Not Applicable."
- ITEM 4 Provide the group's phone number, business fax number and e-mail address.
- ITEM 5 Describe the group's predominant business activity, stating the major products and/or services sold.
- ITEM 6 Check the appropriate block to indicate if new member or revoked member, and indicate the effective date for all group members subject to Tennessee franchise and excise taxes. If group members change throughout the year by acquisition or departure, an amended election should be filed. Please provide group member's mailing address, location address, Secretary of State number, business phone number, business fax number and email address, Federal Employer Identification Number, and franchise and excise account number. In addition, describe the individual business entity's predominant business activity stating the major products and/or services sold. If the entity is a single member LLC filling as a division of the parent, please indicate by checking the appropriate box.

NOTE: For other than initial applications, enter only those entities that are being added, removed, or revoked. Do not enter entities on which there is no change in status from initial application.

ITEM 7 - Check the appropriate block to indicate if new member or revoked member and indicate the effective date for all group members not subject to Tennessee franchise and excise taxes. If group members change throughout the year by acquisition or departure, an amended election should be filed. Please provide group member's mailing address, location address, business phone number, business fax number, e-mail address, and Federal Employer Identification Number. In addition, describe the individual business entity's predominant business activity, stating the major products and/or services sold. If the entity is a single member LLC filing as a division of the parent, please indicate by checking the appropriate box.

NOTE: For other than initial applications, enter only those entities that are being added, removed, or revoked. Do not enter entities on which there is no change in status from initial application.

ITEM 8 - The application must be signed by the owner, partner or officer. Do not use a signature stamp.