



TENNESSEE DEPARTMENT OF REVENUE
FRANCHISE AND EXCISE FINANCIAL INSTITUTION TAX RETURN

**FAE
174**

Taxable Year Beginning: _____ Ending: _____	Account No. _____ Due Date _____	FEIN or SSN _____ AMENDED RETURN, please check the box at right. } <input type="checkbox"/> FINAL RETURN for termination or withdrawal, please check box at right. } <input type="checkbox"/> Payment for this return was sent via EFT, please check the box at right. } <input type="checkbox"/> Taxpayer has made an election to calculate net worth per the provisions of T.C.A. 67-4-2103 (g)-(i), please check the box at right. } <input type="checkbox"/> Enter the principal business activity code (NAICS) listed in federal IRC instructions that best describes the principal business activity in Tennessee. _____ <table style="width:100%; border: none;"> <tr> <td style="width:30%; border: none;">Date Tennessee Operations Began _____</td> <td style="border: none;">If you use a paid preparer and do not want forms mailed to you next year, check box at right. <input type="checkbox"/></td> </tr> </table>	Date Tennessee Operations Began _____	If you use a paid preparer and do not want forms mailed to you next year, check box at right. <input type="checkbox"/>
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SCHEDULE A - COMPUTATION OF FRANCHISE TAX	DOLLARS	CENTS
1. Total net worth from Schedule F1, Line 6 or F2, Line 5	(1) _____	_____
2. Total real & tangible personal property from Schedule G, Line 15	(2) _____	_____
3. Franchise tax (25¢ per \$100.00 or major fraction thereof on the greater of Lines 1 or 2; minimum \$100.00) ..	(3) _____	_____

SCHEDULE B - COMPUTATION OF EXCISE TAX	DOLLARS	CENTS
4. Income subject to excise tax from Schedule J, Line 35	(4) _____	_____
5. Excise tax (6.5% of Line 4)	(5) _____	_____
6. Add: Recapture of excise tax credit from Schedule T, Part 2	(6) _____	_____
7. Net excise tax due (Line 5 plus Line 6)	(7) _____	_____

SCHEDULE C - COMPUTATION OF TOTAL TAX DUE OR OVERPAYMENT	DOLLARS	CENTS
8. Total Franchise and Excise taxes - Add lines 3 and 7	(8) _____	_____
9. Deduct: Total credit from Schedule D, Line 7 (cannot exceed Line 8)	(9) _____	_____
10. Subtotal: Line 8 less Line 9 (if Line 9 exceeds Line 8, enter 0 here)	(10) _____	_____
11. Deduct: Total payments from Schedule E, Line 7	(11) _____	_____
12. Penalty (5% for each 30-day period of delinquency not to exceed 25%; minimum penalty is \$15)	(12) _____	_____
13. Interest (12.25% per annum on taxes unpaid by the due date)	(13) _____	_____
14. Penalty on estimated franchise, excise tax payments	(14) _____	_____
15. Interest on estimated franchise, excise tax payments	(15) _____	_____
16. Total amount due (overpayment) - Add lines 10, 12, 13, 14, and 15, less Line 11	(16) _____	_____

If **overpayment** reported on Line 16, complete A and/or B:
 A. Credit to next year's tax \$ _____ B. Refund \$ _____

POWER OF ATTORNEY - Check YES if this taxpayer's signature certifies that this tax preparer has the authority to execute this form on behalf of the taxpayer and is authorized to receive and inspect confidential tax information and to perform any and all acts relating to respective tax matters. <input type="checkbox"/> YES	Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete. <table style="width:100%; border: none;"> <tr> <td style="width:50%; border: none;">Taxpayer's Signature _____</td> <td style="width:20%; border: none;">Date _____</td> <td style="width:30%; border: none;">Title _____</td> </tr> <tr> <td style="border: none;">Tax Preparer's Signature _____</td> <td style="border: none;">Preparer's SSN _____</td> <td style="border: none;">Date _____</td> </tr> <tr> <td style="border: none;">Preparer's Address _____</td> <td style="border: none;">City _____</td> <td style="border: none;">State _____ ZIP _____</td> </tr> </table>	Taxpayer's Signature _____	Date _____	Title _____	Tax Preparer's Signature _____	Preparer's SSN _____	Date _____	Preparer's Address _____	City _____	State _____ ZIP _____
Taxpayer's Signature _____	Date _____	Title _____								
Tax Preparer's Signature _____	Preparer's SSN _____	Date _____								
Preparer's Address _____	City _____	State _____ ZIP _____								

**FOR OFFICE
USE ONLY** ▶

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Remit amount on Line 16, payable to:
TENNESSEE DEPARTMENT OF REVENUE
 Andrew Jackson State Office Building
 500 Deaderick Street, Nashville, TN 37242

