

APPLICATION AND ELECTION FOR A HEADQUARTERS MANAGEMENT CORPORATION BUSINESS LICENSE

STATE OF DELAWARE
Division of Revenue
P.O. Box 8750
Wilmington DE 19899-8750

CALENDER YEAR 2013

REVENUE CODE 0101-01
GROUP CODE 712

PART A - APPLICANT'S NAME, ADDRESS AND IDENTIFICATION NUMBER

Federal Employer Identification Number

Name of Corporation

Address

Zip Code

PART B - EXISTING ACTIVITIES OF APPLICANT:

- 1. Date of election to be taxed as a Headquarters Management Corporation.
2. Prior to the date of this application, (a) Did the Applicant conduct any business or investment activities in Delaware? (b) If the answer to question 2(a) is yes, did those activities include anything other than 'investment activities', as defined in 30 Del. § 6401(c)? (c) Was the Applicant affiliated with any other entity that ever performed any non 'investment activities' in Delaware?
3. If the answers to question 2. (a), (b), and (c) are 'No' skip to Part C.
4. If the answer to question 2. (a) is 'Yes' and (b) and (c) are 'No' skip to Part D.
5. If the answer to question 2. (b) or (c) is 'Yes' skip to Part E.

PART C - NEW BUSINESS ACTIVITIES OF APPLICANT WITH NO DELAWARE AFFILIATES:

- 1. Describe the Headquarters Services, as defined in 30 Del. § 6401(b), Applicant will perform in Delaware.
2. Describe the intangible investments Applicant will manage and/or maintain and the investment activities it will perform in Delaware.
3. Go to and Complete Part F.



**PART D - EXPANDED BUSINESS ACTIVITIES OF APPLICANT WITH NO DELAWARE AFFILIATES:**

1. Describe all intangible investments managed and/or maintained and all investment activities performed by the Applicant in Delaware prior to this application and before the election date on Part B, Line 1.

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2. Describe the 'new/additional' intangible investments Applicant will manage and/or maintain and the investment activities it will perform in Delaware.

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3. Describe the 'new/additional' Headquarters Service Activities, other than those described in question 2 above, Applicant will perform in Delaware.

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4. Enter the number of individuals employed in Delaware on a regular basis, 35 or more hours per week, performing activities described in question 1 above, prior to this application and before the election date on Part B, Line 1.

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5. Supply a list of the Name, Address and Federal Identification Number of each individual represented in question 4 above and the name of the corporation and Federal Employer Identification Number of the entity the employees worked for prior to the election.

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6. Enter the 'Expenditures', as defined in 30 Del. § 6401(g), of the Applicant allocated to this State in the Applicant's most recent taxable year ending prior to this application and before the election date on Part B, Line 1.

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7. Go to and Complete Part F.



**PART E - APPLICANT PERFORMED NON INVESTMENT ACTIVITIES OR HAS DELAWARE AFFILIATES:**

1. Describe all intangible investments managed and/or maintained and any investment activities performed by the Applicant in Delaware prior to this application and before the election date on Part B, Line 1.

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2. Describe the 'new/additional' intangible investments Applicant will manage and/or maintain and the investment activities it will perform in Delaware.

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3. Describe any Headquarters Services, other than those listed in question 1 above, performed by the Applicant and its affiliates within Delaware prior to this application and before the election date on Part B, Line 1.

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4. Describe the 'new/additional' Headquarters Service Activities Applicant will perform in Delaware.

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5. Enter the number of individuals employed in Delaware on a regular basis 35 or more hours per week, performing activities described in question 1 above, prior to this application and before the election date on Part B, Line 1.

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6. Enter the number of individuals employed in Delaware on a regular basis 35 or more hours per week, performing activities described in question 3 above, prior to this application and before the election date on Part B, Line 1.

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7. Enter the number of individuals employed in Delaware on a regular basis 35 or more hours per week, within Delaware by each affiliate of the Applicant, prior to this application and before the election date on Part B, Line 1.

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8. Supply a separate list of the Name, Address and Federal Identification Number of each individual represented in questions 5, 6 and 7 above and the name and Federal Employer Identification Number of the entity the employees worked for prior to this application and before the election.

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9. Enter the 'Expenditures', as defined in 30 Del. § 6401(g), of the Applicant allocated to this State in the Applicant's most recent taxable year ending prior to this application and before the election date on Part B, Line 1.

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10. Supply a list of the Name, Address and Federal Identification Number of each affiliate that performed activities in Delaware prior to this application and before the election date on Part B, Line 1.

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11. Enter the 'Expenditures', as defined in 30 Del. § 6401(g), of all affiliates of the Applicant allocated to this State in the affiliates' most recent taxable year ending prior to this application and before the election date on Part B, Line 1.

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12. Go to and Complete Part F.



**PART F - COMPUTATION OF LICENSE FEE DUE WITH APPLICATION.**

Each Headquarters Management Corporation must complete **FORM 6401-HMC**.

A Headquarters Management Corporation that is submitting an application after an affiliated Headquarters Management Corporation has been approved is subject to the alternative License Fee calculated in Line 2.

1. Annual License Fee for first Headquarters Management Corporation.

Check here  and remit **\$5,000**.

If the election date on Part B, Line 1 is other than January 1<sup>st</sup>, apportion the License Fee based on the number of months starting with the month of election through December, divided by twelve.

Multiple **\$5,000** x no. of months  / 12 = \$\_\_\_\_\_ . Check here  and remit \$\_\_\_\_\_ .

2. Annual License Fee for each additional Headquarters Management Corporation.

Check here  and remit **\$500**.

If the election date on Part B, Line 1 is other than January 1<sup>st</sup>, apportion the License Fee based on the number of months starting with the month of election through December, divided by twelve.

Multiple **\$500** x no. of months  / 12 = \$\_\_\_\_\_ . Check here  and remit \$\_\_\_\_\_ .

I certify that I am authorized by the Applicant to make this election for Headquarters Management Corporation status and that the foregoing information and attachments hereto are true, correct and complete to the best of my knowledge and belief:

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Applicant's Signature	Title	Date
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Print Applicant's Name

Approval of the Director of Revenue  YES  NO

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Signature of the Director of Revenue	Date
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(Revised 01/28/13)

