

**FORM  
CST-100**

**CORPORATE CAPITAL STOCK TAX  
COMPUTATION AND RETURN**

**TAX YEAR**

**PART I: CORPORATE IDENTIFICATION**

Corporation Name:			Federal EIN:		
Address (Number and Street):			State of Incorporation:		
City:	State:	ZIP Code:	Date of Incorporation:		

**PART II: VALUATION OF CAPITAL STOCK**

Line	Valuation Component	Amount
1	Total Assets (from balance sheet)	
2	Total Liabilities (from balance sheet)	
3	Net Worth (Line 1 minus Line 2)	
4	Average Net Income (past 5 fiscal years)	
5	Capitalized Net Income (Line 4 divided by capitalization rate)	
6	Average Value (Line 3 plus Line 5, divided by 2)	
7	<b>Capital Stock Valuation</b> (Enter Line 6 amount)	

**PART III: TAX COMPUTATION**

Line	Tax Calculation Steps	Amount
8	Taxable Capital Stock Value (from Line 7)	
9	Apportionment Factor (if applicable)	
10	Apportioned Taxable Value (Line 8 multiplied by Line 9)	
11	Tax Rate	
12	<b>Gross Capital Stock Tax</b> (Line 10 multiplied by Line 11)	
13	Tax Credits / Exemptions	
14	<b>Net Tax Due</b> (Line 12 minus Line 13)	
15	Interest and Penalties	
16	<b>Total Payment Due</b> (Line 14 plus Line 15)	

**PART IV: DECLARATION AND SIGNATURES**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Authorized Officer Signature: _____	Title: _____	Date: _____
Paid Preparer Signature: _____	PTIN: _____	Date: _____