

# Financial Institution Excise Tax

- What are the recent law changes that affect filing a financial institution excise tax return?
- New Taxpayer Registration Information
- Filing Requirements
- Consolidated Taxpayers
- Tax Rates
- Mailing Addresses
- Estimated Tax Payments
- Net Operating Losses (NOLs)
- Deductions and Credits
- Amended Returns and IRS Audits
- Electronic Payment Requirements
- Since Credit Unions do not have Federal Taxable Income, what should a credit union report on the Form ET-1 line 1 Federal Taxable Income?
- Can a financial institution request a waiver of penalties incurred for excise tax?