



# DELAWARE 2024

DIVISION OF REVENUE F O R M LIC-HMC



## APPLICATION AND ELECTION FOR A HEADQUARTERS MANAGEMENT CORPORATION BUSINESS LICENSE

**PART A**

Name of Corporation

Address

City  State  Zip Code

Federal Employer Identification Number

**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?  Yes  No

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(8)?  Yes  No

c) Was the Applicant affiliated with any other entity that ever performed any non 'investment activities' in Delaware?  Yes  No

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 D. [↪](#)

**PART C NEW BUSINESS ACTIVITIES OF APPLICANT WITH NO DELAWARE AFFILIATES**

1. Describe the Headquarters Services, as defined in 30 Del. § 6401, 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 or to this application and before the election date on Part B, Line 1.

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

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

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.



# DELAWARE 2024

DIVISION OF REVENUE F O R M LIC-HMC



## APPLICATION AND ELECTION FOR A HEADQUARTERS MANAGEMENT CORPORATION BUSINESS LICENSE

### PART

# D

CONTINUED

#### EXPANDED BUSINESS ACTIVITIES OF APPLICANT WITH NO DELAWARE AFFILIATES (CONTINUED)

- 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.

- 6. Enter the 'Expenditures', as defined in 30 Del. § 6401(4), 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.

- 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.

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

- 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.

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

- 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.

- 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.

- 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.

- 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. [📎](#)

- 9. Enter the 'Expenditures', as defined in 30 Del. § 6401(4), 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. \$

- 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. [📎](#)

- 11. Enter the 'Expenditures', as defined in 30 Del. § 6401(4), 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. \$

- 12. Go to and Complete Part F. [➔](#)



# DELAWARE 2024

DIVISION OF REVENUE F O R M  
LIC-HMC



## APPLICATION AND ELECTION FOR A HEADQUARTERS MANAGEMENT CORPORATION BUSINESS LICENSE

### PART F

#### COMPUTATION OF LICENSE FEE DUE WITH APPLICATION

Each Headquarters Management Corporation must complete Form LIC-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 \$5000.

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

**Multiply \$5,000 x number 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 1st, apportion the License Fee based on the number of months starting with the month of election through December, divided by twelve.

**Multiply \$500 x number 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:

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Applicant's Name

**MAIL COMPLETED FORM TO:**   
Delaware Division of Revenue  
PO Box 8750  
Wilmington, DE 19899-8750

Approval of the Director of Revenue or designee  Yes  No  
*30 Del § 6401(3)*

\_\_\_\_\_  
Signature of the Director of Revenue or designee  
*30 Del § 6401(3)*

\_\_\_\_\_  
Date