

this Article, (2) charitable and benevolent institutions, (3) building or homestead associations, (4) credit unions, and (5) corporations having no capital stock, shall pay annually for the use of the State, in addition to any other tax imposed by law, a tax for its franchise to be a corporation at the following rates:

\$10 on a capital of \$10,000 or less, and, in addition, \$5 for each \$5,000, or fractional part thereof, of its capital in excess of \$10,000 and not in excess of \$50,000.

\$50 on a capital of \$50,000, and, in addition, \$10 for each \$25,000, or fractional part thereof, of its capital in excess of \$50,000 and not in excess of \$100,000.

\$70 on a capital of \$100,000, and, in addition, \$15 for each \$200,000, or fractional part thereof, of its capital in excess of \$100,000 and not in excess of \$500,000.

\$100 on a capital of \$500,000, and, in addition, \$20 for each \$500,000, or fractional part thereof, of its capital in excess of \$500,000 and not in excess of \$10,000,000.

\$480 on a capital of \$10,000,000, and, in addition, \$30 for each \$2,000,000, or fractional part thereof, of its capital in excess of \$10,000,000.

(b) In the case of a railroad corporation incorporated under the laws of this State and under the laws of one or more other States, the annual tax for its franchise to be a corporation shall be based upon such proportion of its capital as the all track mileage of such railroad within this State bears to the all track mileage of such railroad within and without this State.

(c) The word "capital" as used in this section means the issued capital stock plus paid-in or capital surplus by whatever name called, as of the thirty-first day of December in each year in the case of a corporation keeping its books on a calendar year basis, and as of the last day of its fiscal year in the case of a corporation keeping its books on the basis of a fiscal year other than the calendar year.

(d) Every domestic corporation having no capital stock or having no capital as of the preceding thirty-first day of December or the last day of its preceding fiscal year, as the case may be, and every domestic building or homestead association, charitable and benevolent institution and credit union, shall pay annually for the use of the State, in addition to any other tax imposed by law, a tax of \$10 for its franchise to be a corporation.

145. (a) Every domestic corporation subject to the annual franchise tax imposed by Section 144 shall file with the Department an annual franchise tax report which shall be in such form, and be verified in such manner, and contain such