



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

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## **NOTICE**

### **To taxpayers who file Form 65 – Partnership/Limited Liability Company Return of Income**

For the 2015 tax year, the Alabama Department of Revenue added Schedule DE to Form 65. Schedule DE requires partnerships to report certain information related to their ownership of disregarded entities, including the total income and Alabama source income of each disregarded entity. To the extent the partnership did not maintain separate books and records for a disregarded entity that would allow the partnership to report the disregarded entity's income information, the partnership is relieved from the responsibility of reporting the disregarded entity's income information on Schedule DE. The partnership is not expected to reproduce or create tax books and records for the disregarded entity.

For more information, contact the Pass-Thru Entity Section at 334-242-1033.