

Form: CPT

Test Number: 1

Company Name: CPT Test 1

Items for testing:

1. C Corporation Taxpayer Type
2. Calendar Year Filer
3. Federal Business Code Number to be completed by vendor
4. Refund
5. Schedule AL-CAR



Alabama Department of Revenue  
**Alabama Business Privilege Tax Return  
 and Annual Report**

1 •  Calendar Year or •  Fiscal Year (Taxable Year 2015 – determination period beginning • \_\_\_\_\_ and ending • \_\_\_\_\_ /2015)  
 •  Amended Return (Attach Supporting Documentation)  
 Type of taxpayer (**check only one**):      2a •  C Corporation      2b •  Insurance Company (See definitions)  
 2c •  LLE Taxed as Corporation      2d •  Financial Institution Group Member      2e •  Real Estate Investment Trust (REIT)  
 2f •  Business Trust      \_\_\_\_\_ Number of AL-CARs attached (Financial Institutions only)

**TAXPAYER INFORMATION**

3a LEGAL NAME OF BUSINESS ENTITY • CPT Test 1      3b FEIN \_\_\_\_\_       FEIN NOT REQUIRED (SEE INSTRUCTIONS)  
 3c MAILING ADDRESS • 123 Mountainview Drive  
 3e CITY • Gatlinburg      3f STATE • TN      3g ZIP CODE • 35338  
 3i CONTACT PERSON CONCERNING THIS FORM • Forrest Taylor  
 3j CONTACT PERSON'S PHONE NO. • 256 555-5555  
 3k TAXPAYER'S E-MAIL ADDRESS • ftaylor@email.com  
 4a Date of Incorporation or Organization • 09/15/2008      4b State of Incorporation or Organization • DE      4c County of Incorporation or Organization \_\_\_\_\_

**COMPUTATION OF AMOUNT DUE OR REFUND DUE**

		Amount Due
5 Secretary of State corporate annual report fee \$10 .....	5 • 10	
6 Less: Annual report fee previously paid for the taxable year .....	6 • 10	
7 Net annual report fee due (line 5 less line 6) .....	7 • 0	
8 Privilege tax due (Page 2, Part B, line 20) .....	8 • 2,560	
9 Less: Privilege tax previously paid for the taxable year .....	9 • 4,500	
10 Net privilege tax due (line 8 less line 9) .....	10 • -1,940	
11 Penalty due (see instructions) .....	11 •	
12 Interest due (see instructions) .....	12 •	
13 Total privilege tax due (add lines 10, 11 and 12) .....	13 • -1,940	
14 Net tax due (add lines 7 and 13) .....	14 • -1,940	
15 Payment due with return if line 14 is positive. (Form BPT-V must be submitted if payment is made by check.) <b>Full payment of any amount due for a taxable year is due by the original due date of the return (without consideration of any filing extensions in place).....</b>	15 •	
16 Amount to be refunded if line 14 is negative .....	16 • (1,940)	
17 Check here if paid electronically <input type="checkbox"/>		

I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.  
**Please Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.  
 Officer's Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**Paid Preparer's Use Only**  
 Preparer's signature \_\_\_\_\_ Date • \_\_\_\_\_  
 Firm's name (or yours, if self-employed) and address \_\_\_\_\_ E.I. No. \_\_\_\_\_  
 \_\_\_\_\_ ZIP Code \_\_\_\_\_  
 Phone No. \_\_\_\_\_ Preparer's SSN/PTIN \_\_\_\_\_

If you are **not** making a payment, mail your return to:  
 Alabama Department of Revenue  
 Business Privilege Tax Section  
 P.O. Box 327431  
 Montgomery, AL 36132-7431  
 Telephone Number: (334) 353-7923

If you are making a payment, mail your return, Form BPT-V, and payment to:  
 Alabama Department of Revenue  
 Business Privilege Tax Section  
 P.O. Box 327320  
 Montgomery, AL 36132-7320  
 Web site: [www.revenue.alabama.gov](http://www.revenue.alabama.gov)



1a. FEIN 1b. LEGAL NAME OF BUSINESS ENTITY 1c. DETERMINATION PERIOD END DATE (BALANCE SHEET DATE)  
CPT TEST 1 (MM/DD/YYYY) 12/31/2014

**PART A – NET WORTH COMPUTATION**

**Corporations & Entities Taxed as Corporations**

1	Issued capital stock and additional paid in capital (without reduction for treasury stock) but not less than zero.....	1 ●	1,100,000	
2	Retained earnings, but not less than zero, including dividends payable. For LLC's taxed as corporations and non-stock issuing entities such as business trusts, enter assets minus liabilities.....	2 ●	950,000	
3	Gross amount of related party debt exceeding the sums of line 1 and 2.....	3 ●	5,000	
4	All payments for compensation or similar amounts in excess of \$500,000.....	4 ●	25,000	
5	Total net worth (add lines 1-4).....	5 ●		2,080,000

**PART B – PRIVILEGE TAX EXCLUSIONS AND DEDUCTIONS**

**Exclusions (Attach supporting documentation) (See Instructions)**

1	Total net worth from line 5 above.....	1 ●		2,080,000
2	Book value of the investments by the taxpayer in the equity of other taxpayers.....	2 ●	15,000	
3	Financial institutions, only – Book value of the investments in other corporations or LLE's if the taxpayer owns more than 50 percent of the corporation or LLE.....	3 ●		
4	Unamortized portion of goodwill and core deposit intangibles resulting from a direct purchase.....	4 ●	15,000	
5	Unamortized balance of properly elected post-retirement benefits pursuant to FASB 106.....	5 ●	5,000	
6	Financial institutions, only – The amount adjusted net worth exceeds six percent of total assets (see instructions).....	6 ●		
7	Total exclusions (sum of lines 2-6).....	7 ●		35,000
8	Net worth subject to apportionment (line 1 less line 7).....	8 ●		2,045,000
9	Apportionment factor (see instructions).....	9 ●	100.0000 %	
10	Total Alabama net worth (multiply line 8 by line 9).....	10 ●		2,045,000

**Deductions (Attach supporting documentation) (See Instructions)**

11	Net investment in bonds and securities issued by the State of Alabama or political subdivision thereof, when issued prior to January 1, 2000.....	11 ●	1,500	
12	Net investment in all air, ground, or water pollution control devices in Alabama.....	12 ●	1,500	
13	Reserves for reclamation, storage, disposal, decontamination, or retirement associated with a plant, facility, mine or site in Alabama.....	13 ●	4,000	
14	Book value of amount invested in qualifying low income housing projects (see instructions).....	14 ●	4,000	
15	Total deductions (add lines 11-14).....	15 ●		11,000
16	Taxable Alabama net worth (line 10 less line 15).....	16 ●		2,034,000
17a	Federal Taxable Income Apportioned to AL... 17a ●		2,500,000	
17b	Tax rate (see instructions)..... 17b ●		0.00175	
18	Gross privilege tax calculated (multiply line 16 by line 17b)..... 18 ●			3,560
19	Alabama enterprise zone credit (see instructions)..... 19 ●		1,000	
20	Privilege Tax Due (line 18 less line 19) (minimum \$100, for maximum see instructions) Enter also on Form CPT, page 1, line 8, Privilege Tax Due..... 20 ●			2,560

Full payment of any amount due for a taxable year is due by the original due date of the return (without consideration of any filing extensions in place).

**C-Corporations must complete and attach an Alabama Schedule AL-CAR, and enter \$10 for the corporate annual report fee on line 5, page 1.**



Alabama Department of Revenue  
Alabama Secretary of State Corporation Annual Report

1a FEIN ●	1b LEGAL NAME OF BUSINESS ENTITY (PLEASE TYPE OR PRINT) CPT TEST 1
1c CONTACT PERSON CONCERNING THIS FORM Forrest Taylor	1d CONTACT PERSON'S PHONE NUMBER (256) 555-5555
1e TAXPAYER'S E-MAIL ADDRESS ● ftaylor@email.com	

2a County of incorporation or organization for all Alabama entities . . . . .	2a	
2b State or country of incorporation or organization for all foreign entities. . .	2b	Delaware
3a Date of qualification or registration in Alabama for foreign entities . . . . .	3a	10/15/2009
3b Date of incorporation or organization for all entities . . . . .	3b	09/15/2008
3c Telephone number of the taxpayer . . . . .	3c	(256) 555-5555
4a Name of registered agent in Alabama . . . . .	4a	The Registered Agent
4b FEIN or social security number . . . . .	4b	123-45-6789
4c Street address . . . . .	4c	50 N Mountain Ridge
4d City, state, and zip code . . . . .	4d	Hunstville, AL 35801
5a Name of corporate president . . . . .	5a	Samantha Lane
5b Social security number . . . . .	5b	987-65-4321
5c Street address . . . . .	5c	9669 Winding Valley Road
5d City, state, and zip code . . . . .	5d	Gatlinburg TN 35338
6a Name of corporate secretary . . . . .	6a	Kate Adams
6b Social security number . . . . .	6b	654-98-7321
6c Street address . . . . .	6c	1243 Up The Mountain
6d City, state, and zip code . . . . .	6d	Gatlinburg TN 35338
7 Kind of business done in Alabama . . . . .	7	Mountain Tours
8 Street address of the principal place of business in Alabama . . . . . City, state, and zip code . . . . .	8	123 Mountainview Drive Huntsville AL 35555
9 Kind of business done generally . . . . .	9	Mountain Tours
10 Mailing address of the principal office and place of business if outside State of Alabama . . . . . City, state, and zip code . . . . .	10	123 Mountainview Drive Gatlinburg TN 35338

Schedule AL-CAR must be completed by C-corporations and S-corporations and is a required attachment to Form CPT or PPT pursuant to the Code of Alabama 1975, Section 10A-2-16.22. Limited Liability entities are not required to complete Schedule AL-CAR.

In addition, there is a \$10 Secretary of State fee for C-corporations and S-corporations that should be recorded on page 1, line 5 of form CPT or PPT.

Taxpayers filing an initial return are not required to complete Schedule AL-CAR or pay the \$10 Secretary of State fee.

**Schedule AL-CAR is NOT a standalone form. It must be submitted with Form CPT or Form PPT.**

Limited Liability Entities taxed as corporations are not subject to the \$10 Secretary of State fee and are not required to complete Schedule AL-CAR.