

Form: CPT

Test Number: 3

Company Name: CPT Test 3

Items for testing:

1. Financial Institution Taxpayer Type
2. Federal Business Code Number to be completed by vendor
3. Fiscal Year Filer
4. Schedule G
5. Schedule G, Filing Separately checkbox
6. Schedule AL-CAR
7. Tax Due
8. Direct Debit



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

1 •  Calendar Year or •  Fiscal Year (Taxable Year 2015 – determination period beginning • 04/01/2014 and ending • 05/31/2015)  
 •  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 3      3b FEIN \_\_\_\_\_       FEIN NOT REQUIRED (SEE INSTRUCTIONS)  
 3c MAILING ADDRESS • 123 Palm Tree Road      3d BPT ACCOUNT NO. (SEE INSTRUCTIONS) \_\_\_\_\_  
 3e CITY • Panama City Beach      3f STATE • FL      3g ZIP CODE • 35685      3h FEDERAL BUSINESS CODE NO. (NAICS) (SEE WWW.CENSUS.GOV) \_\_\_\_\_  
 3i CONTACT PERSON CONCERNING THIS FORM Wendy Breeze      3j CONTACT PERSON'S PHONE NO. 506 444-4444  
 3k TAXPAYER'S E-MAIL ADDRESS • wbreeze@email.com

4a Date of Incorporation or Organization • 06/01/2010      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 •	
7 Net annual report fee due (line 5 less line 6) .....	7 •	10
8 Privilege tax due (Page 2, Part B, line 20) .....	8 • 4,798	
9 Less: Privilege tax previously paid for the taxable year .....	9 •	
10 Net privilege tax due (line 8 less line 9) .....	10 • 4,798	
11 Penalty due (see instructions) .....	11 •	
12 Interest due (see instructions) .....	12 •	
13 Total privilege tax due (add lines 10, 11 and 12) .....	13 •	4,798
14 Net tax due (add lines 7 and 13) .....	14 •	4,808
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 •	4,808
16 Amount to be refunded if line 14 is negative .....	16 •	
17 Check here if paid electronically <input checked="" type="checkbox"/>		

Please Sign Here •  I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.  
 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)  
2015 CPT Test 3 (MM/DD/YYYY) 5/31/2015

**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 ●	15,000,000	
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 ●	3,000,000	
3	Gross amount of related party debt exceeding the sums of line 1 and 2.....	3 ●	100,000	
4	All payments for compensation or similar amounts in excess of \$500,000.....	4 ●	100,000	
5	Total net worth (add lines 1-4).....	5 ●		18,200,000

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

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

1	Total net worth from line 5 above.....	1 ●		18,200,000
2	Book value of the investments by the taxpayer in the equity of other taxpayers.....	2 ●		
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 ●	1,500,000	
4	Unamortized portion of goodwill and core deposit intangibles resulting from a direct purchase.....	4 ●	700,000	
5	Unamortized balance of properly elected post-retirement benefits pursuant to FASB 106.....	5 ●	100,000	
6	Financial institutions, only – The amount adjusted net worth exceeds six percent of total assets (see instructions).....	6 ●	5,000,000	
7	Total exclusions (sum of lines 2-6).....	7 ●		7,300,000
8	Net worth subject to apportionment (line 1 less line 7).....	8 ●		10,900,000
9	Apportionment factor (see instructions).....	9 ●	30.0000 %	
10	Total Alabama net worth (multiply line 8 by line 9).....	10 ●		3,270,000

**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 ●	1,150	
12	Net investment in all air, ground, or water pollution control devices in Alabama.....	12 ●	1,100	
13	Reserves for reclamation, storage, disposal, decontamination, or retirement associated with a plant, facility, mine or site in Alabama.....	13 ●	1,150	
14	Book value of amount invested in qualifying low income housing projects (see instructions).....	14 ●	1,100	
15	Total deductions (add lines 11-14).....	15 ●		4,500
16	Taxable Alabama net worth (line 10 less line 15).....	16 ●		3,265,500
17a	Federal Taxable Income Apportioned to AL... <span style="margin-left: 20px;">17a ●</span> <span style="margin-left: 20px;">850,000</span>			
17b	Tax rate (see instructions)..... <span style="margin-left: 20px;">17b ●</span> <span style="margin-left: 20px;">0.00150</span>			
18	Gross privilege tax calculated (multiply line 16 by line 17b).....	18 ●		4,898
19	Alabama enterprise zone credit (see instructions)..... <span style="margin-left: 20px;">19 ●</span> <span style="margin-left: 20px;">100</span>			
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 ●		4,798

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**

<b>1a</b> FEIN	<b>1b</b> LEGAL NAME OF BUSINESS ENTITY (PLEASE TYPE OR PRINT)	
•	2015 CPT Test 3	
<b>1c</b> CONTACT PERSON CONCERNING THIS FORM		<b>1d</b> CONTACT PERSON'S PHONE NUMBER
Wendy Breeze		(506) 444-4444
<b>1e</b> TAXPAYER'S E-MAIL ADDRESS	•wbreeze@email.com	

<b>2a</b> County of incorporation or organization for all Alabama entities . . . . .	<b>2a</b>	
<b>2b</b> State or country of incorporation or organization for all foreign entities. . .	<b>2b</b>	Delaware
<b>3a</b> Date of qualification or registration in Alabama for foreign entities . . . . .	<b>3a</b>	07/01/2010
<b>3b</b> Date of incorporation or organization for all entities . . . . .	<b>3b</b>	06/01/2010
<b>3c</b> Telephone number of the taxpayer . . . . .	<b>3c</b>	(506) 555-5555
<b>4a</b> Name of registered agent in Alabama . . . . .	<b>4a</b>	Registered Agent
<b>4b</b> FEIN or social security number . . . . .	<b>4b</b>	888-88-8888
<b>4c</b> Street address . . . . .	<b>4c</b>	123 Registered Agent Drive
<b>4d</b> City, state, and zip code . . . . .	<b>4d</b>	Montgomery AL 36066
<b>5a</b> Name of corporate president . . . . .	<b>5a</b>	Sheldon Cooper
<b>5b</b> Social security number . . . . .	<b>5b</b>	444-44-4444
<b>5c</b> Street address . . . . .	<b>5c</b>	9214 Big B Lane
<b>5d</b> City, state, and zip code . . . . .	<b>5d</b>	Pike Road, AL 35123
<b>6a</b> Name of corporate secretary . . . . .	<b>6a</b>	Amy Farrah Fowler
<b>6b</b> Social security number . . . . .	<b>6b</b>	222-22-2222
<b>6c</b> Street address . . . . .	<b>6c</b>	9212 Big B Lane
<b>6d</b> City, state, and zip code . . . . .	<b>6d</b>	Pike Road, AL 35123
<b>7</b> Kind of business done in Alabama . . . . .	<b>7</b>	Banking
<b>8</b> Street address of the principal place of business in Alabama . . . . .	<b>8</b>	987 Bank Road
City, state, and zip code . . . . .		Montgomery, AL 36117
<b>9</b> Kind of business done generally . . . . .	<b>9</b>	Banking
<b>10</b> Mailing address of the principal office and place of business if . . . . .	<b>10</b>	987 Palm Tree Lane
outside State of Alabama . . . . .		Panama City Beach, FL 35685
City, state, and zip code . . . . .		

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.



Alabama Department of Revenue  
**Alabama Business Privilege Tax**  
**Financial Institution Group Computation Schedule**  
*Schedule G Must be Filed Only by Financial Institution Groups or Group Members*

FEIN ▶	LEGAL NAME OF BUSINESS ENTITY 2015 CPT Test 3
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**FILING ELECTION**

- Check box if electing to file a consolidated business privilege tax return in accordance with Section 40-14A-22(f), *Code of Alabama 1975*.
- Check box if a member of a Financial Institution Group filing separately.

FEIN of Common Parent: • \_\_\_\_\_

**TAX COMPUTATION IF ELECTING TO FILE A CONSOLIDATED RETURN**

1 Total deposits inside Alabama for the entire Financial Institutional Group . . . . .	1 ●	
2 Appropriate rate from deposit rate schedule (see instructions) . . . . .	2 ●	.
3 Alternative Minimum Privilege Tax (multiply line 1 by line 2) . . . . .	3 ●	
4 Amount of tax liability from consolidated Form CPT, page 2, Part B, line 20 (see instructions) . . . . .	4 ●	
5 <b>Amount due</b> (the greater of line 3 or 4) Enter this same amount on Form CPT, page 1, line 8 (Privilege Tax Due) . . . . .	5 ●	

**TAX COMPUTATION IF ELECTING TO FILE SEPARATELY**

1 Total deposits inside Alabama for the entire Financial Institutional Group . . . . .	1 ●	20,000,000
2 Appropriate rate from deposit rate schedule (see instructions) . . . . .	2 ●	0.000125
3 Alternative Minimum Privilege Tax (multiply line 1 by line 2) . . . . .	3 ●	2,500
4 This taxpayer's tax liability from Form CPT, page 2, Part B, line 20 . . . . .	4 ●	4,798
5 Sum of all group members' tax liabilities . . . . .	5 ●	4,798
6 If line 5 is greater than line 3, enter line 4 here and skip to line 9 . . . . .	6 ●	4,798
7 If line 5 is less than line 3, divide line 4 by line 5. . . . .	7 ●	. %
8 Multiply line 7 by line 3 and enter the result. . . . .	8 ●	
9 <b>Amount due</b> (the greater of line 6 or 8) Enter this same amount on Form CPT, page 1, line 8 (Privilege Tax Due) . . . . .	9 ●	4,798

A listing of all Financial Institution Group members must be completed on page 2, Schedule G.

See the instructions for Schedule G, Financial Institution Group Computation Schedule.

See the instructions for Form CPT, Alabama Business Privilege Tax Return  
and Annual Report (for C-corporations and Other Specified Tax Entities).

Additional Information Available at [www.revenue.alabama.gov](http://www.revenue.alabama.gov)