



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 ● _____ 3b FEIN _____ FEIN NOT REQUIRED (SEE INSTRUCTIONS)
 3c MAILING ADDRESS ● _____ 3d BPT ACCOUNT NO. (SEE INSTRUCTIONS) ● _____
 3e CITY ● _____ 3f STATE ● _____ 3g ZIP CODE ● _____ 3h FEDERAL BUSINESS CODE NO. (NAICS) (SEE WWW.CENSUS.GOV) ● _____
 3i CONTACT PERSON CONCERNING THIS FORM _____ 3j CONTACT PERSON'S PHONE NO. _____
 3k TAXPAYER'S E-MAIL ADDRESS ● _____
 4a Date of Incorporation or Organization _____ 4b State of Incorporation or Organization _____ 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 ●	
6 Less: Annual report fee previously paid for the taxable year	6 ●	
7 Net annual report fee due (line 5 less line 6)		7 ●
8 Privilege tax due (Page 2, Part B, line 20)	8 ●	
9 Less: Privilege tax previously paid for the taxable year	9 ●	
10 Net privilege tax due (line 8 less line 9)	10 ●	
11 Penalty due (see instructions)	11 ●	
12 Interest due (see instructions)	12 ●	
13 Total privilege tax due (add lines 10, 11 and 12)		13 ●
14 Net tax due (add lines 7 and 13)		14 ●
15 Payment due with return if line 14 is positive. (Form BPT-V must be submitted if payment is made by check.) <i>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).</i>		15 ●
16 Amount to be refunded if line 14 is negative	16 ●	
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



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

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

PART B – PRIVILEGE TAX EXCLUSIONS AND DEDUCTIONS

Exclusions (Attach supporting documentation) (See Instructions)

1 Total net worth from line 5 above.			1 ●
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	●	
4 Unamortized portion of goodwill and core deposit intangibles resulting from a direct purchase.....	4	●	
5 Unamortized balance of properly elected post-retirement benefits pursuant to FASB 106....	5	●	
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	●	
8 Net worth subject to apportionment (line 1 less line 7).....	8	●	
9 Apportionment factor (see instructions).....	9	●	%
10 Total Alabama net worth (multiply line 8 by line 9).....	10	●	

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	●	
12 Net investment in all air, ground, or water pollution control devices in Alabama.....	12	●	
13 Reserves for reclamation, storage, disposal, decontamination, or retirement associated with a plant, facility, mine or site in Alabama.....	13	●	
14 Book value of amount invested in qualifying low income housing projects (see instructions).....	14	●	
15 Total deductions (add lines 11-14).....	15	●	
16 Taxable Alabama net worth (line 10 less line 15).....	16	●	
17a Federal Taxable Income Apportioned to AL... 17a ●	17a	●	
17b Tax rate (see instructions).....	17b	●	
18 Gross privilege tax calculated (multiply line 16 by line 17b).....	18	●	
19 Alabama enterprise zone credit (see instructions).....	19	●	
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	●	

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 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
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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 (<i>see instructions</i>)	2 ●	.
3 Alternative Minimum Privilege Tax (<i>multiply line 1 by line 2</i>)	3 ●	
4 Amount of tax liability from consolidated Form CPT, page 2, Part B, line 20 (<i>see instructions</i>)	4 ●	
5 Amount due (<i>the greater of line 3 or 4</i>) 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 ●	
2 Appropriate rate from deposit rate schedule (<i>see instructions</i>)	2 ●	.
3 Alternative Minimum Privilege Tax (<i>multiply line 1 by line 2</i>)	3 ●	
4 This taxpayer's tax liability from Form CPT, page 2, Part B, line 20	4 ●	
5 Sum of all group members' tax liabilities	5 ●	
6 If line 5 is greater than line 3, enter line 4 here and skip to line 9	6 ●	
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 Amount due (<i>the greater of line 6 or 8</i>) Enter this same amount on Form CPT, page 1, line 8 (Privilege Tax Due)	9 ●	

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



Alabama Department of Revenue
Alabama Secretary of State Corporation Annual Report

1a FEIN 1b LEGAL NAME OF BUSINESS ENTITY (PLEASE TYPE OR PRINT)

1c CONTACT PERSON CONCERNING THIS FORM 1d CONTACT PERSON'S PHONE NUMBER

1e TAXPAYER'S E-MAIL ADDRESS

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5c Street address	5c
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City, state, and zip code	
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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.

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5a Name of corporate president	5a
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5c Street address	5c
5d City, state, and zip code	5d
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6b Social security number	6b
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