



SCHEDULE A - IN ACCORDANCE WITH SECTION 40-16-6, THE INFORMATION REQUESTED BELOW MUST BE PROVIDED

Table with 6 columns: Department Use Only, Counties In Which Business Is Conducted, Percentage In Each County, Department Use Only, Municipalities In Which Business Is Conducted In Each County, Percentage In Each Municipality. Includes a checkbox for 'Check here if no office is maintained in this state.'

SCHEDULE B - Alabama Net Operating Loss Carryforward Calculation

Table with 5 columns: Column 1 (Loss Year End MM/DD/YYYY), Column 2 (Amount of Alabama net operating loss), Column 3 (Amount used in years prior to this year), Column 4 (Amount used this year), Column 5 (Remaining unused net operating loss). Includes a row for 'Alabama net operating loss (enter here and on line 30, page 1).'

SCHEDULE D - Bad Debts - Reserve Method (See Instructions)

Table with 6 columns: Year, Trade Notes And Accounts Receivable Outstanding At End of Year, Sales On Account, Amount Added To Reserve (Current Year's Provision, Recoveries), Amount Charged Against Reserve, Reserve For Bad Debts At End of Year. Rows for years 2002-2007.

SCHEDULE E - Taxes Deducted

SCHEDULE F - Alabama Taxes Used As Credits

Two side-by-side tables. Schedule E lists Franchise Taxes and Permits, Privilege Taxes, Social Security Taxes, Ad Valorem Taxes, and Other Taxes. Schedule F lists Sales Taxes: Supplies, etc., Furniture, Fixtures, Use Taxes, State Tax on Utilities, State Tax on Telephone, and Other Allowable Credits. Both include 'TOTAL TO LINE' rows.

AFFIDAVIT

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.

Signature and information section. Includes 'Please Sign Here' and 'Paid Preparer's Use Only' areas with lines for signatures, dates, titles, and contact information.



Schedule K – Allocation of Nonbusiness Income, Loss, and Expense – Use only if you checked Filing Status 2, page 1

Identify by account name and amount all items of nonbusiness income, loss and expense removed from apportionable income and those items which are directly allocable to Alabama.

DIRECTLY ALLOCABLE ITEMS OF NONBUSINESS INCOME OR LOSS	ALLOCABLE GROSS INCOME / LOSS		RELATED EXPENSE		NET OF RELATED EXPENSE	
	Column A Everywhere	Column B Alabama	Column C Everywhere	Column D Alabama	Column E Everywhere	Column F Alabama
1a						
b						
c						
d						
e						
2 NET NONBUSINESS INCOME / LOSS Enter Column E total ((income)/loss) on line 22 of page 1. Enter Column F total (income)/(loss) on line 26 of page 1 ▶					Column E	Column F

Schedule L – Apportionment Factor – Use only if you checked Filing Status 2, page 1

TANGIBLE PROPERTY AT COST FOR PRODUCTION OF BUSINESS INCOME	A ALABAMA		B EVERYWHERE	
	BEGINNING OF YEAR	END OF YEAR	BEGINNING OF YEAR	END OF YEAR
1 Loans and credit card receivables				
2 Premises and fixed assets				
3 Other real estate owned				
4 Other real and tangible personal property				
5 Total (lines 1 through 4)				
6 Average value (total of line 5, columns A and B, divided by 2)				
7 Annual rental expense		x8 =		x8 =
8 Total average property (add line 6 and line 7)		8a		8b
9 Alabama property factor — 8a ÷ 8b = line 9				9 ▶ %
SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION RELATED TO THE PRODUCTION OF BUSINESS INCOME	10a ALABAMA	10b EVERYWHERE	10c	
10 Alabama payroll factor — 10a ÷ 10b = 10c				▶ %
RECEIPTS	ALABAMA	EVERYWHERE		
11 Receipts from lease or rental of real property				
12 Receipts from lease or rental of tangible personal property				
13 Interest from loans secured by real property				
14 Interest from loans not secured by real property				
15 Net gains from the sale of loans				
16 Interest from credit card receivables and fees charged to card holders				
17 Net gains from sale of credit card receivables				
18 Credit card issuer's reimbursement fees				
19 Receipts from merchant discount				
20 Loan servicing fees from loans secured by real property				
21 Loan servicing fees from loans not secured by real property				
22 Interest, dividends, net gains, and other income from investment and trading assets and activities				
23 Receipts of sales of tangible personal property				
24 Other receipts				
25 Alabama receipts factor — 25a ÷ 25b = line 25c	25a	25b	25c ▶	%
26 Sum of lines 9, 10c, and 25c ÷ 3 = ALABAMA APPORTIONMENT FACTOR (Enter here and on line 24, page 1)			26 ▶	%



Schedule M – Federal Income Tax

- (a) Taxpayers filing separate (nonconsolidated) federal returns should enter on line 1 below the amount of federal income tax actually paid during the year.
- (b) If this corporation is a member of an affiliated group which files a consolidated federal return, indicate the number of the election made under IRC §1552.

1552(a)(1) 1552(a)(2) 1552(a)(3) No Election Made Other _____

Attach a copy of the common parent corporation's current 1552 election letter.

Enter on line 1 the amount of the consolidated tax liability allocated to this corporation under the method indicated above. Ignore any supplemental elections under IRC §1502. **Attach a schedule of your computations.**

1	Federal income tax deduction to be apportioned	▶	1		00
Corporations not apportioning income should omit lines 2 through 4, and enter this amount on line 5.					
2	Alabama income (from line 27, page 1).....		2		00
3	Adjusted total income (from line 21, page 1).....		3		00
4	Federal income tax apportionment factor (line 2 divided by line 3)		4		%
5	Federal income tax deduction apportioned to Alabama (multiply line 1 by line 4)		5		00
6	Refund of federal income tax deducted in prior year(s) (see instructions).....		6		00
7	NET FEDERAL INCOME TAX DEDUCTION / (REFUND) (subtract line 6 from line 5). Enter here and on line 28, page 1	▶	7		00

Other Information

1 Briefly describe your Alabama operations. _____

2 List other states in which corporation operates, if applicable. _____

- 3 If this corporation is a member of an affiliated group which files a consolidated federal return, the following information **must be provided**:
 - (a) Copy of Federal Form 851, Affiliations Schedule. Identify by asterisk or underline the names of those corporations subject to tax in Alabama.
 - (b) Copy of the spreadsheet of the income statements for EVERY corporation in the consolidated group.
 - (c) Copy of the consolidated Federal Form 1120, pages 1-4, as filed with the IRS.

4 Are you currently being audited by the IRS? Yes No

5 Location of the corporate records:
Street address: _____
City: _____ State: _____ Zip Code: _____

6 Person to contact for information concerning this return:
Name: _____
Telephone: (_____) _____

Mail to: Alabama Department of Revenue
Individual and Corporate Tax Division
FIET Unit
PO Box 327439
Montgomery, AL 36132-7439

RETURN AND TAX DUE BY APRIL 15, 2008