

2010 FORM CPT



ALABAMA DEPARTMENT OF REVENUE
Alabama Business Privilege Tax Return
and Annual Report
— FOR C-CORPORATIONS AND OTHER SPECIFIED TAX ENTITIES —

- 1a • Calendar Year (Taxable Year 2010 – determination period beginning ____/____/____ and ending 12/31/2009)
 1b • Fiscal Year (Taxable Year 2010 – determination period beginning ____/____/____ and ending ____/____/2010)
 1c • Amended Return
- 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

TAXPAYER INFORMATION

3a LEGAL NAME OF BUSINESS ENTITY ●		3b FEIN (SEE INSTRUCTIONS) <input type="checkbox"/> FEIN Not Required	
3c MAILING ADDRESS ●		3d BPT ACCOUNT NUMBER (SEE INSTRUCTIONS) ●	
3e CITY	3f STATE	3g ZIP CODE	3h FEDERAL BUSINESS CODE NUMBER (NAICS) (SEE WWW.CENSUS.GOV) ●
3i CONTACT PERSON CONCERNING THIS FORM		3j CONTACT PERSON'S TELEPHONE NUMBER ()	3k TAXPAYER'S E-MAIL ADDRESS

RETURN INFORMATION

- 4a • Address Change for Taxpayer
 4b • Corporation President Information Change on attached Schedule AL-CAR (Corporation Annual Report)
 4c • Corporation Secretary Information Change on attached Schedule AL-CAR (Corporation Annual Report)
- 5a Date of Incorporation _____ 5b State of Incorporation _____ 5c County of Incorporation _____
 • or Organization _____ or Organization _____ or Organization _____

COMPUTATION OF AMOUNT DUE OR REFUND DUE

		Amount Due
6 Secretary of State corporate annual report fee \$10.	6 ●	
7 Less: Annual report fee previously paid for the taxable year.	7 ●	
8 Net annual report fee due (line 6 less line 7).		8 ●
9 Privilege tax due (Page 2, Part B, line 20).	9 ●	
10 Less: Privilege tax previously paid for the taxable year.	10 ●	
11 Net privilege tax due (line 9 less line 10).	11 ●	
12 Penalty due (see instructions)	12 ●	
13 Interest due (see instructions)	13 ●	
14 Total privilege tax due (add lines 11, 12 and 13).		14 ●
15 Net tax due (add lines 8 and 14).		15 ●
16 Payment due with return if line 15 is positive. (Form BPT-V must be submitted if payment is made by check.) 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).		16 ●
17 Amount to be refunded if line 15 is negative.	17 ●	
18 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.

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.

Please Sign Here

Officer's Signature	Title	Date
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Paid Preparer's Use Only

Preparer's signature	Date	Phone number	Preparer's social security no.
Firm's name (or yours, if self-employed) and address	E.I. No.	ZIP Code	

Make check payable to: **Alabama Department of Revenue**
(Form BPT-V must be submitted with payment, unless payment is made electronically)

Mail to: **Alabama Department of Revenue**
Business Privilege Tax Section
P.O. Box 327431
Montgomery, AL 36132-7431

Telephone Number: (334) 353-7923

Web site: www.revenue.alabama.gov

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ALABAMA DEPARTMENT OF REVENUE
Alabama Business Privilege Tax
C-Corporation Privilege Tax Computation Schedule

1c Determination Period End Date (Balance Sheet Date): ____/____/____ (mm/dd/yyyy)

1a FEIN ▶	1b LEGAL NAME OF BUSINESS ENTITY
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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	<i>(Reserved for future use.)</i>	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 Alabama	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 9, Privilege Tax Due.		20 ●

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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 6, page 1.