



ALABAMA DEPARTMENT OF REVENUE
Financial Institution Excise Tax Return

For the year January 1 – December 31, 2009, or other tax year beginning _____, 2009 and ending _____

Check applicable box: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change	FEDERAL BUSINESS CODE NUMBER <input type="checkbox"/>	FEDERAL EMPLOYER IDENTIFICATION NUMBER <input type="checkbox"/>	Filing Status: <i>(see instructions)</i> <input type="checkbox"/> 1. Corporation operating only in Alabama. <input type="checkbox"/> 2. Multistate Corporation – Apportionment (Sch. L) . <input type="checkbox"/> 3. Multistate Corporation – Separate Accounting (Prior written approval required and must be attached). <input type="checkbox"/> 4. Proforma Return. (Caution: see instructions) This company's total assets: ●
	NAME ●		
	ADDRESS		
	CITY, STATE, COUNTRY (IF NOT U.S.)		
	9-DIGIT ZIP CODE		
	STATE OF INCORPORATION ●	DATE OF INCORPORATION ●	
<input type="checkbox"/> This company files as part of a consolidated federal return. Common parent corporation: Name ● FEIN ●			
<input type="checkbox"/> Notification of final IRS change		<input type="checkbox"/> Files Business Privilege Tax BPT FEIN: ●	

1 Interest and Dividends: (a) Loans and Discounts.....	1a	<input type="checkbox"/>	00	
(b) Obligations of the United States Government.....	1b	<input type="checkbox"/>	00	
(c) Obligations of States and Political Subdivisions.....	1c	<input type="checkbox"/>	00	
2 Dividend Income.....	2	<input type="checkbox"/>	00	
3 Rental Income.....	3	<input type="checkbox"/>	00	
4 Gain or (Loss) on Sale of Assets.....	4	<input type="checkbox"/>	00	
5 Other Income (attach schedule).....	5	<input type="checkbox"/>	00	
6 TOTAL INCOME (add lines 1 through 5).....	6	<input type="checkbox"/>	00	
7 Compensation of Officers.....	7	<input type="checkbox"/>	00	CN – UNLESS A COPY OF THE FEDERAL INCOME TAX RETURN IS ATTACHED, THIS RETURN WILL BE CONSIDERED INCOMPLETE –
8 Salaries and Wages of Employees.....	8	<input type="checkbox"/>	00	
9 Repairs.....	9	<input type="checkbox"/>	00	
10 Bad Debts (see instructions).....	10	<input type="checkbox"/>	00	
11 Rent.....	11	<input type="checkbox"/>	00	
12 Taxes – Actual Amount Paid in 2009 (Schedule E).....	12	<input type="checkbox"/>	00	
13 Interest.....	13	<input type="checkbox"/>	00	
14 Contributions (limited to 5% – see instructions).....	14	<input type="checkbox"/>	00	
15 Depreciation.....	15	<input type="checkbox"/>	00	
16 Advertising.....	16	<input type="checkbox"/>	00	
17 Pension, Profit Sharing Plans, Etc.....	17	<input type="checkbox"/>	00	
18 Dividends – Section 40-16-1(2)(g)(i)(j).....	18	<input type="checkbox"/>	00	
19 Other Deductions (attach schedule).....	19	<input type="checkbox"/>	00	
20 TOTAL DEDUCTIONS (add lines 7 through 19).....	20	<input type="checkbox"/>	00	
21 Adjusted Total Income or (Loss) (subtract line 20 from line 6).....	21	<input type="checkbox"/>	00	
22 Net Non Business (Income)/Loss (from column E, Schedule K).....	22	<input type="checkbox"/>	00	
23 Apportionable Income (add lines 21 and 22).....	23	<input type="checkbox"/>	00	
24 Alabama Apportionment Factor (from line 26, Schedule L).....	24	<input type="checkbox"/>	%	
25 Income Apportioned to Alabama (multiply line 23 by line 24).....	25	<input type="checkbox"/>	00	
26 Net Non Business Income/(Loss) (from column F, Schedule K) allocated to this state.....	26	<input type="checkbox"/>	00	
27 Alabama Income Before Federal Income Tax Deduction (line 25 plus line 26).....	27	<input type="checkbox"/>	00	
28 Federal Income Tax Deduction/(Refund) (from line 12, Schedule M).....	28	<input type="checkbox"/>	00	
29 Alabama Income Before Net Operating Loss (line 27 less line 28).....	29	<input type="checkbox"/>	00	
30 Alabama NOL Deduction (do not exceed line 29) (Schedule B).....	30	<input type="checkbox"/>	(00)	
31 Alabama Taxable Income (line 29 less line 30).....	31	<input type="checkbox"/>	00	
32 FINANCIAL INSTITUTION EXCISE TAX (6-1/2% of line 31).....	32	<input type="checkbox"/>	00	
33 Credits and Payments				
a. Sales Tax Credit (Schedule F).....	33a	<input type="checkbox"/>	00	
b. Extension Payment (ET-8).....	33b	<input type="checkbox"/>	00	
c. Additional Payments.....	33c	<input type="checkbox"/>	00	
d. Total Credits and Payments.....	33d	<input type="checkbox"/>	00	
34 Penalties Due (see instructions).....	34	<input type="checkbox"/>	00	
35 Interest Due (Compute only on Tax Due).....	35	<input type="checkbox"/>	00	
36 Total Payment Due/(Refund Due).....	36	<input type="checkbox"/>	00	

If you paid electronically check here:



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	ALABAMA		EVERYWHERE	
	A BEGINNING OF YEAR	B END OF YEAR	A BEGINNING OF YEAR	B 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 (FIT) Deduction/(Refund)

- (a) Taxpayers filing separate (nonconsolidated) federal returns should enter on line 6 below the amount of federal income tax actually paid during the year.
- (b) Methods 1552(a)(1) or 1552(a)(2), enter on line 6 the amount of the consolidated tax allocated to this corporation from line 5.
- (c) If using Method 1552(a)(3), enter on line 6 the amount of the consolidated tax allocated to this corporation. Attach a schedule of your computations. Ignore any supplemental elections under IRC §1502.

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 _____
 1552(a)(1) enter separate company income from line 30 of the proforma 1120 for this company on line 1.
 1552(a)(2) enter separate company tax from line 31 of the proforma 1120 for this company on line 1.

1 This company's separate federal (taxable income/tax)	1	●	
2 Total positive consolidated federal (taxable income/tax)	2	●	
3 This company's percentage (divide line 1 by line 2)	3	●	%
4 Consolidated federal income tax paid	4	●	
5 Federal income tax for this company (multiply line 3 by line 4)	5	●	
6 Federal income tax to be apportioned	6	●	
7 Alabama income before federal income tax deduction, page 1, line 27	7	●	
8 Adjusted total income, page 1, line 21	8	●	
9 Federal income tax ratio (divide line 7 by line 8)	9	●	%
10 Federal income tax apportioned to Alabama (multiply line 6 by line 9)	10	●	
11 Less refunds or adjustments	11	●	
12 Net federal income tax deduction / <refund> (enter on page 1, line 28)	12	●	

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, 2010