



For the year January 1 – December 31, 2011, or other tax year beginning \_\_\_\_\_, 2011, ending \_\_\_\_\_

**Check applicable box:**

Initial return  
 Final return  
 Amended return  
 Address change  
 This company files as part of a consolidated federal return. Common parent corporation: Name \_\_\_\_\_  
 FEIN • \_\_\_\_\_

FEDERAL BUSINESS CODE NUMBER \_\_\_\_\_  
 FEDERAL EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_  
 NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY, STATE, COUNTRY (IF NOT U.S.) \_\_\_\_\_ 9-DIGIT ZIP CODE \_\_\_\_\_  
 STATE OF INCORPORATION \_\_\_\_\_ DATE OF INCORPORATION \_\_\_\_\_  
 DATE QUALIFIED IN ALABAMA \_\_\_\_\_ NATURE OF BUSINESS IN ALABAMA \_\_\_\_\_  
 Notification of Final IRS change  
 Files Business Privilege Tax BPT FEIN: \_\_\_\_\_

- Filing Status:** (see instructions)
- 1. Corporation operating only in Alabama.
  - 2. Multistate Corporation – Apportionment (Schedule L).
  - 3. Multistate Corporation – Separate Accounting (Prior written approval required and must be attached).
  - 4. Proforma Return. (Caution: see instructions)

This company's total assets: \_\_\_\_\_

1 Interest and Dividends: (a) Loans and Discounts	1a	•	
(b) Obligations of the United States Government	1b	•	
(c) Obligations of States and Political Subdivisions	1c	•	
2 Dividend Income	2	•	
3 Rental Income	3	•	
4 Gain or (Loss) on Sale of Assets	4	•	
5 Other Income (attach schedule)	5	•	
6 <b>TOTAL INCOME</b> (add lines 1 through 5)	6	•	
7 Compensation of Officers	7	•	<b>CN</b>  – UNLESS A COPY OF THE FEDERAL INCOME TAX RETURN IS ATTACHED, THIS RETURN WILL BE CONSIDERED INCOMPLETE (SEE ALSO PAGE 4, OTHER INFORMATION, NO. 3.) –
8 Salaries and Wages of Employees	8	•	
9 Repairs	9	•	
10 Bad Debts (see instructions)	10	•	
11 Rent	11	•	
12 Taxes – Actual Amount Paid in 2011 (Schedule E)	12	•	
13 Interest	13	•	
14 Contributions (limited to 5% – see instructions)	14	•	
15 Depreciation	15	•	
16 Advertising	16	•	
17 Pension, Profit Sharing Plans, Etc.	17	•	
18 Dividends – Section 40-16-1(2)(g)(i)(j)	18	•	
19 Other Deductions (attach schedule)	19	•	
20 <b>TOTAL DEDUCTIONS</b> (add lines 7 through 19)	20	•	
21 Adjusted Total Income or (Loss) (subtract line 20 from line 6)	21	•	
22 Net Non Business (Income)/Loss (from column E, Schedule K)	22	•	
23 Apportionable Income (add lines 21 and 22)	23	•	
24 Alabama Apportionment Factor (from line 26, Schedule L)	24	•	%
25 Income Apportioned to Alabama (multiply line 23 by line 24)	25	•	
26 Net Non Business Income/(Loss) (from column F, Schedule K) allocated to this state	26	•	
27 Alabama Income Before Federal Income Tax Deduction (line 25 plus line 26)	27	•	
28 Federal Income Tax Deduction/(Refund) (from line 12, Schedule M)	28	•	
29 Alabama Income Before Net Operating Loss (line 27 less line 28)	29	•	
30 Alabama NOL Deduction (do not exceed line 29) (Schedule B)	30	•	( )
31 Alabama Taxable Income (line 29 less line 30)	31	•	
32 <b>FINANCIAL INSTITUTION EXCISE TAX</b> (6.5% of line 31)	32	•	
33 Credits and Payments: (a) Sales Tax Credit (Schedule F)	33a	•	
(b) Capital Tax Credit	33b	•	
Project No.(s): _____			
(c) Extension Payment (ET-8)	33c	•	
(d) Additional Payments	33d	•	
(e) Total Credits and Payments	33e	•	
34 Penalties Due (see instructions)	34	•	
35 Interest Due (Compute only on Tax Due)	35	•	
36 Total Payment Due/(Refund Due) <b>If you paid electronically check here:</b> <input type="checkbox"/>	36	•	



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

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
		%			%
		%			%
		%			%
		%			%
		%			%
		%			%
		%			%
		%			%
		%			%
		%			%

Check here if no office is maintained in this state.

**SCHEDULE B – Alabama Net Operating Loss Carryforward Calculation**

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
●				
●				
●				
●				
●				
●				
●				
●				
●				
●				
●				

Alabama net operating loss (enter here and on line 30, page 1) ●

**SCHEDULE D – Bad Debts – Reserve Method (See Instructions)**

Year	Trade Notes and Accounts Receivable Outstanding at End of Year	Amount Added To Reserve		Amount Charged Against Reserve	Reserve For Bad Debts At End of Year
		Current Year's Provision	Recoveries		
● 2006					
● 2007					
● 2008					
● 2009					
● 2010					
● 2011					

**SCHEDULE E – Taxes Deducted**

Franchise Taxes and Permits	●
Privilege Taxes	●
Social Security Taxes	●
Ad Valorem Taxes	●
Other Taxes – Attach Schedule	●
TOTAL TO LINE 12, PAGE 1 .....	●

**SCHEDULE F – Alabama Taxes Used As Credits**

Sales Taxes: Supplies, etc.	●
Furniture, Fixtures	●
Use Taxes	●
State Tax on Utilities	●
State Tax on Telephone	●
Other Allowable Credits	●
TOTAL TO LINE 33a, PAGE 1 .....	●

**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.

**Please Sign Here**

Your Signature \_\_\_\_\_ Date \_\_\_\_\_ Title or Position \_\_\_\_\_

Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's Tax Identification Number \_\_\_\_\_

**Paid Preparer's Use Only**

Firm's Name (or yours if self employed) ● \_\_\_\_\_ E.I. No. ● \_\_\_\_\_

Address ● \_\_\_\_\_ ZIP Code ● \_\_\_\_\_

Name \_\_\_\_\_ Telephone Number \_\_\_\_\_

Person to contact for information concerning this return: ● \_\_\_\_\_

Email address: ● \_\_\_\_\_



**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.

1 Directly Allocable Items of Nonbusiness Income/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	
a ●							
b ●							
c ●							
d ●							
e ●							
<b>2 NET NONBUSINESS INCOME / LOSS</b>	Enter Column E total ((income)/loss) on line 22 of page 1. Enter Column F total (income)/(loss) on line 26 of page 1 .....						

**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 .....	1 ●		1	
2 Premises and fixed assets .....	2 ●		2	
3 Other real estate owned .....	3 ●		3	
4 Other real and tangible personal property .....	4 ●		4	
5 Total (lines 1 through 4).....	5 ●		5	
6 Average value (total of line 5, Columns A and B, divided by 2) .....	//////////	6 ●	//////////	6 ●
7 Annual rental expense .....	7 ●	x8 =	7	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 taxpayer 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) **Signed copy of consolidated Federal Form 1120, pages 1-5,** as filed with the IRS.
  - (c) **Copy of the spreadsheet of income statements; all supporting schedules for all legal entities that file as part of the consolidated federal group** including (but not limited to) a copy of the spreadsheet of income statements (which includes a separate column that identifies the eliminations and adjustments used in completing the federal consolidated return), beginning and ending balance sheets, Schedule M-3 for the entire federal consolidated group.
  - (d) **Copy of federal Schedule K-1** for each tax entity that the corporation holds an interest in at any time during the taxable year.
  - (e) **Copy of federal Schedule(s) UTP.**
- 4 Are you currently being audited by the IRS?    Yes    No
- 5 Location of the corporate records:  
 Street address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

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, 2012**