



Partnership/Limited Liability Company Return of Income

ALSO TO BE FILED BY SYNDICATES, POOLS, JOINT VENTURES, ETC.

Important! You Must Check Applicable Box:

- Amended Return
Initial Return
Final Return
General Partnership
Limited Partnership
LLC/LLP
Qualified Investment Partnership
Public Housing Project

Form fields for: For Calendar Year 2013 or Fiscal Year, beginning, ending; FEDERAL BUSINESS CODE NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER; Name of Company; Number and Street; City or Town, State, 9 Digit ZIP Code; Check if the company operates in more than one state; If above name or address is different from the one shown on your 2012 return, check here; Check if the company qualifies for the Alabama Enterprise Zone Credit or the Capital Credit; Number of Members During The Tax Year; State in Which Company Was Formed; Nature of Business; Date Qualified in Alabama; Number of Nonresident Members Included in Composite Filing.

DEPARTMENT USE ONLY
FN
Total Federal income.
Total Federal deductions.
Total assets as shown on Form 1065.

UNLESS A COPY OF FEDERAL FORM 1065 IS ATTACHED THIS RETURN IS INCOMPLETE

SCHEDULE A

COMPUTATION OF SEPARATELY STATED AND NONSEPARATELY STATED INCOME

Table with 20 rows for Schedule A computation. Rows include: 1 Federal Ordinary Income or (Loss) from trade or business activities; 2 Net short-term and long-term capital gains; 3 Salaries and wages reduced for federal employment credits; 4 Net income or (loss) from rental real estate activities; 5 Net income or (loss) from other rental activities; 6 Net gain or (loss) under I.R.C. §1231; 7 Adjustments due to the Federal Economic Stimulus Act of 2008; 8 Other reconciliation items; 9 Net reconciling items; 10 Net Alabama nonseparately stated income or (loss); 11 Contributions; 12 Oil and gas depletion; 13 I.R.C. §179 expense deduction; 14 Casualty losses; 15 Portfolio income or (loss) less expenses; 16 Other separately stated items; 17 Net separately stated items; 18 Total separately stated and nonseparately stated items; 19 Alabama apportionment factor; 20 Nonseparately Stated Income Allocated and Apportioned to Alabama from Schedule D, line 7.

Please Sign Here

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.

Signature of general partner, Date, Daytime Telephone No., Social Security No.

Paid Preparer's Use Only

Preparer's Signature, Date, Check if self-employed, Preparer's PTIN, Telephone No., E.I. No., ZIP Code, Email Address.



SCHEDULE B

ALLOCATION OF NONBUSINESS INCOME, LOSS, AND EXPENSE

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. Adjustment(s) must also be made for any proration of expenses under Alabama Income Tax Rule 810-27-1-4-.01, which states, "Any allowable

deduction that is applicable to both business and nonbusiness income of the taxpayer shall be prorated to each class of income in determining income subject to tax as provided..." (See instructions).

| DIRECTLY ALLOCABLE ITEMS | 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 (Col. A less Col. C) | Column F Alabama (Col. B less Col. D) |
| Nonseparately stated items | | | | | | |
| 1a | ● | | | | | |
| 1b | ● | | | | | |
| 1c | ● | | | | | |
| 1d Total (add lines 1a, 1b, and 1c) | | | | | ● | |
| Separately stated items | | | | | | |
| 1e | ● | | | | | |
| 1f | ● | | | | | |
| 1g | ● | | | | | |
| 1h Total (add lines 1e, 1f, and 1g) | | | | | ● | |

SCHEDULE C

APPORTIONMENT FACTOR SCHEDULE – Do not complete if the entity operates exclusively in Alabama.

| TANGIBLE PROPERTY AT COST FOR PRODUCTION OF BUSINESS INCOME | ALABAMA | | EVERYWHERE | |
|--|-------------------|-------------|-------------------|-------------|
| | BEGINNING OF YEAR | END OF YEAR | BEGINNING OF YEAR | END OF YEAR |
| 1 Inventories | 1 ● | | | |
| 2 Land | 2 ● | | | |
| 3 Furniture and fixtures | 3 ● | | | |
| 4 Machinery and equipment | 4 ● | | | |
| 5 Buildings and leasehold improvements | 5 ● | | | |
| 6 IDB/IRB property (at cost) | 6 ● | | | |
| 7 Government property (at FMV) | 7 ● | | | |
| 8 ● | 8 | | | |
| 9 Less Construction in progress (if included) | 9 ● | | | |
| 10 Totals | 10 ● | | | |
| 11 Average owned property (BOY + EOY ÷ 2) | 11 | ● | | ● |
| 12 Annual rental expense | 12 ● | x8 = | | x8 = |
| 13 Total average property (add line 11 and line 12) | 13a ● | | 13b ● | |
| 14 Alabama property factor — 13a ÷ 13b = line 14 | | | 14 ● | % |
| SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION RELATED TO THE PRODUCTION OF BUSINESS INCOME | | 15a ALABAMA | 15b EVERYWHERE | 15c |
| 15 Alabama payroll factor — 15a ÷ 15b = 15c | | ● | | % |
| SALES | | ALABAMA | | EVERYWHERE |
| 16 Destination sales | 16 ● | | | |
| 17 Origin sales | 17 ● | | | |
| 18 Total gross receipts from sales | 18 ● | | | |
| 19 Dividends | 19 ● | | | |
| 20 Interest | 20 ● | | | |
| 21 Rents | 21 ● | | | |
| 22 Royalties | 22 ● | | | |
| 23 Gross proceeds from capital and ordinary gains | 23 ● | | | |
| 24 Other ● (Federal 1065, line ●) | 24 ● | | | |
| 25 Alabama sales factor — 25a ÷ 25b = line 25c | 25a ● | | 25b | 25c % |
| 26 Enter the amount from line 25c | | | | 26 % |
| 27 Sum of lines 14, 15c, 25c, and 26 ÷ 4 = ALABAMA APPORTIONMENT FACTOR (Enter here and on line 4, Schedule D, page 3) | | | 27 ● | % |

NOTE: If any factor is not utilized in the production of business income, it shall be eliminated and the denominator reduced accordingly (Administrative Rule 810-27-1-4-.09).



| SCHEDULE D | | APPORTIONMENT AND ALLOCATION OF INCOME TO ALABAMA | |
|-------------------|---|--|---|
| 1 | Net Alabama nonseparately stated income or (loss) from line 10, Schedule A | 1 | ● |
| 2 | Nonseparately stated (income) or loss treated as nonbusiness income (line 1d, Column E, Schedule B) – please enter income as a negative amount and losses as a positive amount | 2 | ● |
| 3 | Apportionable income or (loss) – add line 1 and line 2 | 3 | ● |
| 4 | Apportionment factor from line 27, Schedule C | 4 | ● |
| 5 | Income or (loss) apportioned to Alabama (multiply amount on line 3 by the percentage on line 4) | 5 | ● |
| 6 | Nonseparately stated income or (loss) allocated to Alabama as nonbusiness income (Column F, line 1d, Schedule B) | 6 | ● |
| 7 | Nonseparately Stated Income Allocated and Apportioned to Alabama (add lines 5 and 6). Enter this amount on line 20, Schedule A and line 1, Schedule K – Alabama Amount | 7 | ● |

| SCHEDULE E | OTHER INFORMATION |
|-------------------|---|
| 1 | Indicate method of accounting (a) ● <input type="checkbox"/> cash (b) ● <input type="checkbox"/> accrual (c) ● <input type="checkbox"/> other |
| 2 | Check if the company is currently being audited by the IRS ● <input type="checkbox"/> What years are involved? _____ |
| 3 | Check if the IRS has completed any audits ● <input type="checkbox"/> |
| 4 | Enter this company's Alabama Withholding Tax Account Number ● _____ |
| 5 | Briefly describe your operations ● _____ |
| 6 | Indicate if company has been (a) ● <input type="checkbox"/> dissolved (b) ● <input type="checkbox"/> sold (c) ● <input type="checkbox"/> incorporated If company has been dissolved, sold, or incorporated, complete the following: Nature of change ● _____ Name and address of new company, corporation, or owner(s) ● _____ |
| 7 | Location of the partnership records ● _____ |
| 8 | Check if an Alabama business privilege tax return was filed for this entity ● <input type="checkbox"/> If the privilege tax return was filed using a different FEIN, please provide the name and FEIN used to file the return. FEIN: ● _____ NAME: ● _____ |
| 9 | Taxpayer's email address: _____ |

| SCHEDULE K | | DISTRIBUTIVE SHARE ITEMS | | | |
|----------------------------------|----|---|----------------------|--------------------|-------------------------------|
| | | Federal Amount | Apportionment Factor | Apportioned Amount | Enter on Alabama Schedule K-1 |
| 1 | 1 | Alabama Nonseparately Stated Income (Schedule D, line 7) ... | | ● | Part III, Line M |
| Separately Stated Items: | | | | | |
| 2 | 2 | Contributions | | | Part III, Line S |
| 3 | 3 | Oil and gas depletion | | | Part III, Line Z |
| 4 | 4 | I.R.C. §179 expense deduction | | | Part III, Line O |
| 5 | 5 | Casualty losses | | | Part III, Line W |
| 6 | 6 | Portfolio income | | | Part III, Line Q |
| 7 | 7 | Interest expense related to portfolio income | | | Part III, Line P |
| 8 | 8 | Other expenses related to portfolio income (attach schedule) .. | | | Part III, Line R |
| 9 | 9 | Other separately stated business items (attach explanation) ... | | | Part III, Line T |
| 10 | 10 | Small business health insurance premiums (attach explanation) | | ● | Part III, Line Y |
| 11 | 11 | Separately stated nonbusiness items (attach schedule) | | ● | Part III, Line AA |
| 12 | 12 | Composite payment made on behalf of owner/shareholder | | ● | Part III, Line U |
| 13 | 13 | U.S. taxes paid (attach explanation) | | | Part III, Line V |
| 14 | 14 | Alabama exempt income (attach explanation) | | | Part III, Line AB |
| Transactions with Owners: | | | | | |
| 15 | 15 | Property distributions to owners | 100% | | Part III, Line X |
| 16 | 16 | Guaranteed payments to partners | | | Part III, Line N |

CHECK LIST

HAVE THE FOLLOWING FORMS BEEN ATTACHED TO THE FORM 65?

ALABAMA SCHEDULE K-1 (one for each owner)

FEDERAL FORM 1065 (entire form as filed with the IRS)



SCHEDULE CR

(Credits will not be allowed without required documentation)

| | | | |
|---|---|---|--|
| a. Credit for taxes paid to foreign country | a | ● | |
| b. Heroes for Hire Credit | b | ● | |
| c. Full Employment Act of 2011 | c | ● | |
| d. Capital Credit | d | ● | |
| e. AL New Markets Development Credit | e | ● | |
| f. Enterprise Zone Credit | f | ● | |
| g. Irrigation Credit | g | ● | |

Required Entity Information For Partnerships and LLCs

1. List general partners.

| NAME OF GENERAL PARTNER | SSN / FEIN | ADDRESS | PERCENT OF OWNERSHIP |
|-------------------------|------------|---------|----------------------|
| a. ● | | | |
| b. ● | | | |
| c. ● | | | |
| d. ● | | | |
| e. ● | | | |

2. List other states in which the Partnership/LLC operates, if applicable.

3. Person to contact for information regarding this return:

Name: _____

Telephone Number: (_____) _____

Email: _____

This schedule does not eliminate the Schedule K-1 filing requirement.