



Alabama Department of Revenue  
**Alabama Business Privilege Tax Return  
 and Annual Report**

— FOR C-CORPORATIONS AND OTHER SPECIFIED ENTITIES —

- 1a •  Calendar Year (Taxable Year 2013 – determination period beginning \_\_\_\_\_ and ending 12/31/2012)  
 1b •  Fiscal Year (Taxable Year 2013 – determination period beginning \_\_\_\_\_ and ending \_\_\_\_\_ /2013)  
 1c •  Amended Return (Attach Supporting Documentation)
- 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 \_\_\_\_\_  FEIN NOT REQUIRED (SEE INSTRUCTIONS)  
 3c MAILING ADDRESS \_\_\_\_\_ 3d BPT ACCOUNT NO. (SEE INSTRUCTIONS) ● \_\_\_\_\_  
 3e CITY \_\_\_\_\_ 3f STATE \_\_\_\_\_ 3g ZIP CODE \_\_\_\_\_ 3h FEDERAL BUSINESS CODE NO. (NAICS) (SEE WWW.CENSUS.GOV) ● \_\_\_\_\_  
 3i CONTACT PERSON CONCERNING THIS FORM \_\_\_\_\_ 3j CONTACT PERSON'S PHONE NO. \_\_\_\_\_  
 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 or Organization      5b State of Incorporation or Organization      5c County of Incorporation 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.) <b>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).</b> . . . . .	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.  
**Please Sign Here** 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.

Officer's Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**Paid Preparer's Use Only**

Preparer's signature \_\_\_\_\_ Date ● \_\_\_\_\_  
 Firm's name (or yours, if self-employed) and address ● \_\_\_\_\_ E.I. No. \_\_\_\_\_  
 Phone No. \_\_\_\_\_ Preparer's SSN/PTIN \_\_\_\_\_ ZIP Code \_\_\_\_\_

If you are **not** making a payment, mail your return to:  
 Alabama Department of Revenue  
 Business Privilege Tax Section  
 P.O. Box 327431  
 Montgomery, AL 36132-7431  
 Telephone Number: (334) 353-7923

If you are making a payment, mail your return, Form BPT-V, and payment to:  
 Alabama Department of Revenue  
 Business Privilege Tax Section  
 P.O. Box 327320  
 Montgomery, AL 36132-7320  
 Web site: [www.revenue.alabama.gov](http://www.revenue.alabama.gov)



1a. FEIN \_\_\_\_\_ 1b. LEGAL NAME OF BUSINESS ENTITY \_\_\_\_\_ 1c. DETERMINATION PERIOD END DATE (BALANCE SHEET DATE) (MM/DD/YYYY) \_\_\_\_\_

**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	Book value of the investments by the taxpayer in the equity of other taxpayers. ....	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	<b>Total exclusions (sum of lines 2-6)</b> .....			7 ●
8	<b>Net worth subject to apportionment (line 1 less line 7)</b> .....			8 ●
9	<b>Apportionment factor (see instructions)</b> .....	9 ●	·	%
10	<b>Total Alabama net worth (multiply line 8 by line 9)</b> .....			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	<b>Total deductions (add lines 11-14)</b> .....			15 ●
16	<b>Taxable Alabama net worth (line 10 less line 15)</b> .....			16 ●
17a	Federal Taxable Income Apportioned to AL. ...	17a ●		
17b	<b>Tax rate (see instructions)</b> .....	17b ●		
18	<b>Gross privilege tax calculated (multiply line 16 by line 17b)</b> .....			18 ●
19	<b>Alabama enterprise zone credit (see instructions)</b> .....	19 ●		
20	<b>Privilege Tax Due (line 18 less line 19) (minimum \$100, for maximum see instructions)</b> Enter also on Form CPT, page 1, line 9, Privilege Tax Due .....			20 ●

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.**



Alabama Department of Revenue  
**Alabama Business Privilege Tax**  
**Financial Institution Group Computation Schedule**  
*Schedule G Must be Filed Only by Financial Institution Groups or Group Members*

FEIN ▶	LEGAL NAME OF BUSINESS ENTITY
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**FILING ELECTION**

- Check box if electing to file a consolidated business privilege tax return in accordance with Section 40-14A-22(f), *Code of Alabama 1975*.
- Check box if a member of a Financial Institution Group filing separately.

FEIN of Common Parent: • \_\_\_\_\_

**TAX COMPUTATION IF ELECTING TO FILE A CONSOLIDATED RETURN**

1 Total deposits inside Alabama for the entire Financial Institutional Group . . . . .	1	●
2 Appropriate rate from deposit rate schedule ( <i>see instructions</i> ) . . . . .	2	●
3 Alternative Minimum Privilege Tax ( <i>multiply line 1 by line 2</i> ) . . . . .	3	●
4 Amount of tax liability from consolidated Form CPT, page 2, Part B, line 20 ( <i>see instructions</i> ) . . . . .	4	●
5 <b>Amount due</b> ( <i>the greater of line 3 or 4</i> ) Enter this same amount on Form CPT, page 1, line 9 (Privilege Tax Due) . . . . .	5	●

**TAX COMPUTATION IF ELECTING TO FILE SEPARATELY**

1 Total deposits inside Alabama for the entire Financial Institutional Group . . . . .	1	●
2 Appropriate rate from deposit rate schedule ( <i>see instructions</i> ) . . . . .	2	●
3 Alternative Minimum Privilege Tax ( <i>multiply line 1 by line 2</i> ) . . . . .	3	●
4 This taxpayer's tax liability from Form CPT, page 2, Part B, line 20 . . . . .	4	●
5 Sum of all group members' tax liabilities . . . . .	5	●
6 If line 5 is greater than line 3, enter line 4 here and skip to line 9 . . . . .	6	●
7 If line 5 is less than line 3, divide line 4 by line 5. . . . .	7	●
8 Multiply line 7 by line 3 and enter the result . . . . .	8	●
9 <b>Amount due</b> ( <i>the greater of line 6 or 8</i> ) Enter this same amount on Form CPT, page 1, line 9 (Privilege Tax Due) . . . . .	9	●

**A listing of all Financial Institution Group members must be completed on page 2, Schedule G.**

**See the instructions for Schedule G, Financial Institution Group Computation Schedule.**

**See the instructions for Form CPT, Alabama Business Privilege Tax Return and Annual Report (for C-corporations and Other Specified Tax Entities).**

**Additional Information Available at [www.revenue.alabama.gov](http://www.revenue.alabama.gov)**





Alabama Department of Revenue  
Alabama Secretary of State Corporation Annual Report

1a FEIN 1b LEGAL NAME OF BUSINESS ENTITY (PLEASE TYPE OR PRINT)

●

---

1c CONTACT PERSON CONCERNING THIS FORM 1d CONTACT PERSON'S PHONE NUMBER

---

1e TAXPAYER'S E-MAIL ADDRESS

●

2a County of incorporation or organization for all Alabama entities . . . . .	2a
2b State or country of incorporation or organization for all foreign entities . .	2b
3a Date of qualification or registration in Alabama for foreign entities . . . . .	3a
3b Date of incorporation or organization for all entities . . . . .	3b
3c Telephone number of the taxpayer . . . . .	3c
4a Name of registered agent in Alabama . . . . .	4a
4b FEIN or social security number . . . . .	4b
4c Street address . . . . .	4c
4d City, state, and zip code . . . . .	4d
5a Name of corporate president . . . . . (update ● <input type="checkbox"/> )	5a
5b Social security number . . . . .	5b
5c Street address . . . . .	5c
5d City, state, and zip code . . . . .	5d
6a Name of corporate secretary . . . . . (update ● <input type="checkbox"/> )	6a
6b Social security number . . . . .	6b
6c Street address . . . . .	6c
6d City, state, and zip code . . . . .	6d
7 Kind of business done in Alabama . . . . .	7
8 Street address of the principal place of business in Alabama . . . . .	8
City, state, and zip code . . . . .	
9 Kind of business done generally . . . . .	9
10 Mailing address of the principal office and place of business if outside State of Alabama . . . . .	10
City, state, and zip code . . . . .	

Schedule AL-CAR must be completed by C-corporations and S-corporations and is a required attachment to Form CPT or PPT pursuant to the Code of Alabama 1975, Section 10A-2-16.22. Limited Liability entities are not required to complete Schedule AL-CAR.

In addition, there is a \$10 Secretary of State fee for C-corporations and S-corporations that should be recorded on page 1, line 6 of form CPT or PPT.

Taxpayers filing an initial return are not required to complete Schedule AL-CAR or pay the \$10 Secretary of State fee.

If there are any updates or changes to the corporate president or corporate secretary then please check boxes 4b or 4c on Form CPT or PPT.



Alabama Department of Revenue  
Alabama Secretary of State Corporation Annual Report

1a FEIN 1b LEGAL NAME OF BUSINESS ENTITY (PLEASE TYPE OR PRINT)

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4a Name of registered agent in Alabama . . . . .	4a
4b FEIN or social security number . . . . .	4b
4c Street address . . . . .	4c
4d City, state, and zip code . . . . .	4d
5a Name of corporate president . . . . . (update ● <input type="checkbox"/> )	5a
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5c Street address . . . . .	5c
5d City, state, and zip code . . . . .	5d
6a Name of corporate secretary . . . . . (update ● <input type="checkbox"/> )	6a
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6c Street address . . . . .	6c
6d City, state, and zip code . . . . .	6d
7 Kind of business done in Alabama . . . . .	7
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City, state, and zip code . . . . .	

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Alabama Department of Revenue  
Alabama Secretary of State Corporation Annual Report

1a FEIN 1b LEGAL NAME OF BUSINESS ENTITY (PLEASE TYPE OR PRINT)

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4a Name of registered agent in Alabama . . . . .	4a
4b FEIN or social security number . . . . .	4b
4c Street address . . . . .	4c
4d City, state, and zip code . . . . .	4d
5a Name of corporate president . . . . . (update ● <input type="checkbox"/> )	5a
5b Social security number . . . . .	5b
5c Street address . . . . .	5c
5d City, state, and zip code . . . . .	5d
6a Name of corporate secretary . . . . . (update ● <input type="checkbox"/> )	6a
6b Social security number . . . . .	6b
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4b FEIN or social security number . . . . .	4b
4c Street address . . . . .	4c
4d City, state, and zip code . . . . .	4d
5a Name of corporate president . . . . . (update ● <input type="checkbox"/> )	5a
5b Social security number . . . . .	5b
5c Street address . . . . .	5c
5d City, state, and zip code . . . . .	5d
6a Name of corporate secretary . . . . . (update ● <input type="checkbox"/> )	6a
6b Social security number . . . . .	6b
6c Street address . . . . .	6c
6d City, state, and zip code . . . . .	6d
7 Kind of business done in Alabama . . . . .	7
8 Street address of the principal place of business in Alabama . . . . .	8
City, state, and zip code . . . . .	
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10 Mailing address of the principal office and place of business if outside State of Alabama . . . . .	10
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Alabama Department of Revenue  
Alabama Secretary of State Corporation Annual Report

1a FEIN 1b LEGAL NAME OF BUSINESS ENTITY (PLEASE TYPE OR PRINT)

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1c CONTACT PERSON CONCERNING THIS FORM 1d CONTACT PERSON'S PHONE NUMBER

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1e TAXPAYER'S E-MAIL ADDRESS

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2b State or country of incorporation or organization for all foreign entities . .	2b
3a Date of qualification or registration in Alabama for foreign entities . . . . .	3a
3b Date of incorporation or organization for all entities . . . . .	3b
3c Telephone number of the taxpayer . . . . .	3c
4a Name of registered agent in Alabama . . . . .	4a
4b FEIN or social security number . . . . .	4b
4c Street address . . . . .	4c
4d City, state, and zip code . . . . .	4d
5a Name of corporate president . . . . . (update ● <input type="checkbox"/> )	5a
5b Social security number . . . . .	5b
5c Street address . . . . .	5c
5d City, state, and zip code . . . . .	5d
6a Name of corporate secretary . . . . . (update ● <input type="checkbox"/> )	6a
6b Social security number . . . . .	6b
6c Street address . . . . .	6c
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Alabama Secretary of State Corporation Annual Report

1a FEIN 1b LEGAL NAME OF BUSINESS ENTITY (PLEASE TYPE OR PRINT)

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1c CONTACT PERSON CONCERNING THIS FORM 1d CONTACT PERSON'S PHONE NUMBER

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1e TAXPAYER'S E-MAIL ADDRESS

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2a County of incorporation or organization for all Alabama entities . . . . .	2a	
2b State or country of incorporation or organization for all foreign entities . .	2b	
3a Date of qualification or registration in Alabama for foreign entities . . . . .	3a	
3b Date of incorporation or organization for all entities . . . . .	3b	
3c Telephone number of the taxpayer . . . . .	3c	
4a Name of registered agent in Alabama . . . . .	4a	
4b FEIN or social security number . . . . .	4b	
4c Street address . . . . .	4c	
4d City, state, and zip code . . . . .	4d	
5a Name of corporate president . . . . . (update ● <input type="checkbox"/> )	5a	
5b Social security number . . . . .	5b	
5c Street address . . . . .	5c	
5d City, state, and zip code . . . . .	5d	
6a Name of corporate secretary . . . . . (update ● <input type="checkbox"/> )	6a	
6b Social security number . . . . .	6b	
6c Street address . . . . .	6c	
6d City, state, and zip code . . . . .	6d	
7 Kind of business done in Alabama . . . . .	7	
8 Street address of the principal place of business in Alabama . . . . .	8	
City, state, and zip code . . . . .		
9 Kind of business done generally . . . . .	9	
10 Mailing address of the principal office and place of business if	10	
outside State of Alabama . . . . .		
City, state, and zip code . . . . .		

Schedule AL-CAR must be completed by C-corporations and S-corporations and is a required attachment to Form CPT or PPT pursuant to the Code of Alabama 1975, Section 10A-2-16.22. Limited Liability entities are not required to complete Schedule AL-CAR.

In addition, there is a \$10 Secretary of State fee for C-corporations and S-corporations that should be recorded on page 1, line 6 of form CPT or PPT.

Taxpayers filing an initial return are not required to complete Schedule AL-CAR or pay the \$10 Secretary of State fee.

If there are any updates or changes to the corporate president or corporate secretary then please check boxes 4b or 4c on Form CPT or PPT.