



Corporation Income Tax Return

For the year January 1 - December 31, 2015, or other tax year beginning, 2015, ending

Check applicable box: PL 86-272, Initial return, Final return, Amended return, Address change. Filing Status: 1. Corporation operating only in Alabama, 2. Multistate Corporation - Apportionment (Sch. D-1), 3. Multistate Corporation - Percentage of Sales (Sch. D-2), 4. Multistate Corporation - Separate Accounting, 5. Proforma Return.

Table with 15 rows: 1 FEDERAL TAXABLE INCOME, 2 Federal Net Operating Loss, 3 Reconciliation adjustments, 4 Federal taxable income adjusted to Alabama Basis, 5 Net nonbusiness (income)/loss - Everywhere, 6 Apportionable income, 7 Alabama apportionment factor, 8 Income apportioned to Alabama, 9 Net nonbusiness income/(loss) - Alabama, 10 Alabama income before federal income tax deduction, 11a Federal income tax deduction/(refund), 11b Small Business Health Insurance Premiums, 12 Alabama income before net operating loss (NOL) carryforward, 13 Alabama NOL deduction, 14 Alabama taxable income, 15 Alabama Income Tax (6.5% of line 14).

Table with 8 rows: 16 Tax Payments, Credits, and Deferral: a Carryover from prior year (2014), b 2015 estimated tax payments, c 2015 composite payment(s) made on behalf of this entity, d Automatic extension payment, e Payments prior to adjustment, f Credits, g LIFO Reserve Tax Deferral, h Total Payments, Credits, and Deferral.

Table with 5 rows: 17 Reductions/applications of overpayments: a Credit to 2016 estimated tax, b Penny Trust Fund, c Penalty due, d Interest due, e Total reductions. 18 Total amount due/(refund) (line 15 less 16h, plus 17e).

If you paid electronically check here: []

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, Title, Date, Daytime Telephone No.

Paid Preparer's Use Only. Preparer's signature, Date, Check if self-employed, Preparer's Tax Identification Number, Firm's name (or yours, if self-employed) and address, Tel. No., E.I. No., ZIP Code.

UNLESS A COPY OF THE FEDERAL RETURN IS ATTACHED, THIS RETURN WILL BE CONSIDERED INCOMPLETE. (SEE ALSO PAGE 4, OTHER INFORMATION, NO. 5.)



Schedule C 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. **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 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 5 of page 1. Enter Column F total (income/(loss)) on line 9 of page 1					Column E ●	Column F

Schedule D-1 Apportionment Factor Schedule – Use only if you checked Filing Status 2, page 1 – Amounts must be Positive (+) Values

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 ●					
2 Land ●					
3 Furniture and fixtures ●					
4 Machinery and equipment ●					
5 Buildings and leasehold improvements ●					
6 IDB/IRB property (at cost) ●					
7 Government property (at FMV) ●					
8 ●					
9 Less Construction in progress (if included) ●					
10 Totals ●					
11 Average owned property (BOY + EOY ÷ 2)		●		●	
12 Annual rental expense ●	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 (see instructions)	●				
17 Origin sales (see instructions)	●				
18 Total gross receipts from sales	●				
19 Dividends	●				
20 Interest	●				
21 Rents	●				
22 Royalties	●				
23 Gross proceeds from capital and ordinary gains	●				
24 Other ● (Federal 1120, line ●)					
25 Alabama sales factor — 25a ÷ 25b = line 25c.....			25b		25c %
26 Alabama sales factor (Enter the same factor as on line 25c).....					26 ● %
27 Sum of lines 14, 15c, 25c, and 26 ÷ 4 = ALABAMA APPORTIONMENT FACTOR (Enter here and on line 7, page 1).....					27 ● %

Schedule D-2 Percentage of Sales – Use only if you checked Filing Status 3, page 1 – See instructions

DO NOT USE THIS SCHEDULE IF ALABAMA SALES EXCEED \$100,000.		ALABAMA	EVERYWHERE
1 Destination Sales	●		
2 Origin Sales	●		
3 Total gross receipts from sales	●		
4 Tax due (multiply line 3, Alabama by .0025) (enter here and on page 1, line 15)	●		

Schedule E Federal Income Tax (FIT) Deduction/(Refund)

(a) If this corporation is an accrual-basis taxpayer and files a separate (nonconsolidated) federal income tax return with the IRS, skip to line 6 and enter the amount of federal income tax liability shown on Form 1120. Cash-basis 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 liability 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 liability from line 31 of the proforma 1120 for this company on line 1.

Table with 5 columns: Line number, Description, Column 1, Column 2, Column 3. Rows 1-12 detailing federal income tax calculations and apportionment.

Other Information

- 1. Briefly describe your Alabama operations.
2. List locations of property within Alabama (cities and counties).
3. List other states in which corporation operates, if applicable.
4. Indicate your tax accounting method: [] Accrual [] Cash [] Other
5. 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.
(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...
(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.
6. Enter this corporation's federal net income (see instructions for page 1, line 1) for the last three (3) years, as last determined (e.g.: per amended federal return or IRS audit).
7. Check if currently being audited by the IRS.
8. Location of the corporate records: Street address: City: State: ZIP:
9. Person to contact for information concerning this return: Name: Email Address: Telephone:
10. If this entity filed an Alabama Business Privilege tax return under a different FEIN than the one listed on this Form 20C, please enter that number here:

Non-payment returns, mail to:

Alabama Department of Revenue
Individual and Corporate Tax Division
Corporate Tax Section
PO Box 327430
Montgomery, AL 36132-7430

Payment returns, mail with payment voucher (Form BIT-V) to:

Alabama Department of Revenue
Individual and Corporate Tax Division
Corporate Tax Section
PO Box 327435
Montgomery, AL 36132-7435