



Partnership/Limited Liability Company Return of Income

**Important!**  
**You Must Check Applicable Box:**

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

For Calendar Year 2016 or Fiscal Year beginning ● \_\_\_\_\_, 2016, and ending ● \_\_\_\_\_

|  |                            |  |  |
|--|----------------------------|--|--|
| FEDERAL BUSINESS CODE NUMBER ● _____   |                            | FEDERAL EMPLOYER IDENTIFICATION NUMBER ● _____ |  |
| Name of Company ● _____  |                            |  |  |
| Number and Street ● _____  |                            |  |  |
| City or Town ● _____   |                            | State ● _____                                  | 9 Digit ZIP Code ● _____   |
| If above name or address is different from the one shown on your 2015 return, check here <input type="checkbox"/>    |                            |  |  |
| Check if the company qualifies for the Alabama Enterprise Zone Credit or the Capital Credit <input type="checkbox"/> |                            | 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 ... ● _____ |

- Filing Status:** (see instructions)
- 1. Company operating only in Alabama.
  - 2. Multistate Company – Apportionment (Sch. C).
  - 3. Multistate Company – Separate Accounting (Prior written approval required and must be attached) or Sch. B non-business allocation only.

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

**Caution.** Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

|  |   |      |   |  |
|--|---|------|---|--|
| Federal Income   | 1. a. Gross receipts or sales   | 1a ● |   |  |
|  | b. Returns and allowances   | 1b ● |   |  |
|  | c. Balance. Subtract line 1b from line 1a   | 1c ● |   |  |
|  | 2. Cost of goods sold (attach Federal Form 1125-A)  | 2 ●  |   |  |
|  | 3. Gross Profit. Subtract line 2 from line 1c   | 3 ●  |   |  |
|  | 4. Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) | 4 ●  |   |  |
|  | 5. Net farm profit (loss) attach Schedule F (Federal Form 1040)                           | 5 ●  |   |  |
|  | 6. Net gain (loss) from Federal Form 4797, Part II, line 17 (attach Federal Form 4797)    | 6 ●  |   |  |
| 7. Other income (loss) (attach statement)  | 7 ●   |      |   |  |
| 8. Total income (loss). Combine lines 3 through 7  | 8 ●   |      |   |  |
| 9. Salaries and wages (other than to partners) (less employments credits)  | 9 ●   |      |   |  |
| 10. Guaranteed payments to partners  | 10 ●  |      |   |  |
| 11. Repairs and maintenance  | 11 ●  |      |   |  |
| 12. Bad debts  | 12 ●  |      |   |  |
| 13. Rent   | 13 ●  |      |   |  |
| Federal Deduction (see the instructions for limitations)   | 14. Taxes and licenses  | 14 ● |   |  |
| 15. Interest   | 15 ●  |      |   |  |
| 16. a. Depreciation  | 16a ●   |      |   |  |
| b. Less depreciation reported on Federal Form 1125-A and elsewhere on return   | 16b ●   |      |   |  |
| 17. Depletion (Do not deduct oil and gas depletion)  | 17 ●  |      |   |  |
| 18. Retirement plans, etc.   | 18 ●  |      |   |  |
| 19. Employee benefits programs   | 19 ●  |      |   |  |
| 20. Other deductions (attach statement)  | 20 ●  |      |   |  |
| 21. Total deductions. Add the amounts shown in the far right column for lines 9 through 20   | 21 ●  |      |   |  |
| 22. Federal Ordinary business income (loss). Subtract line 21 from line 8  | 22 ●  |      |   |  |
| 23. Alabama nonseparately stated Reconciliations (from Schedule A, line 9)   | 23 ●  |      |   |  |
| 24. Federal ordinary business income (loss) adjusted to Alabama basis (add lines 22 and 23)  | 24 ●  |      |   |  |
| 25. Net nonbusiness (income)/loss – Everywhere (from Schedule B, line 1d, Column E) – please enter income as a negative amount and losses as a positive amount | 25 ●  |      |   |  |
| 26. Apportionable income (add lines 24 and 25)   | 26 ●  |      |   |  |
| 27. Alabama apportionment factor (from line 27, Schedule C)  | 27 ●  |      | % |  |
| 28. Income (loss) apportioned to Alabama (multiply line 27 by line 26)   | 28 ●  |      |   |  |
| 29. Net nonbusiness income/(loss) – Alabama (from Schedule B, line 1d, Column F)   | 29 ●  |      |   |  |
| 30. Small Business Health Insurance Premium Deduction (see instructions)   | 30 ●  | (    | ) |  |
| 31. Alabama ordinary income (loss) (add lines 28, 29 and 30)   | 31 ●  |      |   |  |



**SCHEDULE A (NONSEPARATELY STATED RECONCILIATION ADJUSTMENTS)**

|                   |   |   |   |  |
|-------------------|---|---|---|--|
| <b>Additions</b>  | 1. Related members interest or intangible expenses or costs. From Schedule PAB (see instructions) . . . . .   | 1 | ● |  |
|                   | 2. Nondeductible Federal Depreciation (Economic Stimulus Act of 2008) (see instructions) . . . . .            | 2 | ● |  |
|                   | 3. Other reconciling items (attach schedule) . . . . .  | 3 | ● |  |
|                   | 4. Total additions . . . . .  | 4 | ● |  |
| <b>Deductions</b> | 5. Expenses not deductible on federal income tax return due to election to claim federal tax credit . . . . . | 5 | ● |  |
|                   | 6. Adjustments due to the Federal Economic Stimulus Act of 2008 (attach schedule) . . . . .                   | 6 | ● |  |
|                   | 7. Other reconciling items (attach schedule) . . . . .  | 7 | ● |  |
|                   | 8. Total deductions . . . . .   | 8 | ● |  |
|                   | 9. Total reconciliation adjustments (subtract line 8 from line 4 above) . . . . .                             | 9 | ● |  |

**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<br>Everywhere        | Column B<br>Alabama | Column C<br>Everywhere | Column D<br>Alabama | Column E<br>Everywhere<br>(Col. A less Col. C) | Column F<br>Alabama<br>(Col. B less Col. D) |
| <b>Nonseparately stated items</b>          |                               |                     |                        |                     |  |   |
| 1a   | ●                             |                     |                        |                     |  |   |
| 1b   | ●                             |                     |                        |                     |  |   |
| 1c   | ●                             |                     |                        |                     |  |   |
| <b>1d Total (add lines 1a, 1b, and 1c)</b> |                               |                     |                        |                     | ●  | ●   |
| <b>Separately stated items</b>             |                               |                     |                        |                     |  |   |
| 1e   | ●                             |                     |                        |                     |  |   |
| 1f   | ●                             |                     |                        |                     |  |   |
| 1g   | ●                             |                     |                        |                     |  |   |
| <b>1h Total (add lines 1e, 1f, and 1g)</b> |                               | ●                   |                        | ●                   | ●  | ●   |

Person to contact for information regarding this return:

Name: ● \_\_\_\_\_

Telephone Number: ● (       ) \_\_\_\_\_

Email: ● \_\_\_\_\_

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.

Signature of general partner \_\_\_\_\_ Date \_\_\_\_\_ Daytime Telephone No. \_\_\_\_\_ Social Security No. \_\_\_\_\_

Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's PTIN \_\_\_\_\_

**Paid Preparer's Use Only** Firm's name (or yours, if self-employed) and address \_\_\_\_\_ Telephone No. \_\_\_\_\_ E.I. No. \_\_\_\_\_

\_\_\_\_\_  
Email Address \_\_\_\_\_ ZIP Code \_\_\_\_\_





**SCHEDULE E**

**OTHER INFORMATION**

1. Enter this company's Alabama Withholding Tax Account Number ●
2. Indicate if company has been ●  (a) dissolved ●  (b) sold ●  (c) incorporated  
 If company has been dissolved, sold, or incorporated, complete the following:  
 Nature of change \_\_\_\_\_  
 Name and address of new company, corporation, or owners \_\_\_\_\_
3. Check if an Alabama business privilege tax return was filed for this entity ●  Check this box, if entity is exempt from BPT ●   
 Enter entity's net worth \_\_\_\_\_  
 If the privilege tax return was filed using a different FEIN, please provide the name and FEIN used to file the return.  
 FEIN: ● \_\_\_\_\_ NAME: ● \_\_\_\_\_
4. Taxpayer's email address \_\_\_\_\_
5. At the end of the year:
  - a. Did any corporation, partnership, trust, or tax-exempt organization own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership?  
 ●  Yes ●  No If Yes, attach schedule of Partners owning 50% or more of the Partnership.
  - b. Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership?  
 ●  Yes ●  No If Yes, attach a schedule of Partners owning 50% or more of the Partnership.
6. At the end of the tax year, did the partnership:
  - a. Own directly 50% or more of the total voting power of all classes of stock entitled to vote of any corporation?  
 ●  Yes ●  No If Yes, attach a schedule.
  - b. Own directly an interest of 50% or more, directly or indirectly, in the profit, loss, or capital in any partnership or in the beneficial interest of a trust?  
 ●  Yes ●  No If Yes, attach a schedule.

| SCHEDULE K           | Partners' Distributive Share Items  | Federal Amount (A) | Apportionment Factor (B) | Apportioned Amount (C) | Enter on Alabama Schedule K-1 |
|----------------------|---|--------------------|--------------------------|------------------------|-------------------------------|
| <b>INCOME (LOSS)</b> |   |                    |                          |                        |                               |
| 1.                   | Alabama Ordinary income (loss) (page 1, line 31) .....                    | 1                  |                          | ●                      | Part III, Line G              |
| 2.                   | Net rental real estate income (loss) (attach Form 8825) .....             | 2                  |                          | ●                      | Part III, Line H              |
| 3.                   | a. Other gross rental income (loss) .....                                 | 3a                 |                          |                        |                               |
|                      | b. Expenses from other rental activities (attach statement) .....         | 3b                 |                          |                        |                               |
|                      | c. Other net rental income (loss). Subtract 3b from line 3a .....         | 3c                 |                          |                        | Part III, Line H              |
| 4.                   | Guaranteed payments .....   | 4                  |                          |                        | Part III, Line I              |
| 5.                   | Interest income .....   | 5                  |                          |                        | Part III, Line J              |
| 6.                   | Dividends .....   | 6                  |                          |                        | Part III, Line J              |
| 7.                   | Royalties .....   | 7                  |                          |                        | Part III, Line J              |
| 8.                   | Net short-term capital gain (loss) .....                                  | 8                  |                          |                        | Part III, Line K              |
| 9.                   | Net long-term capital gain (loss) .....                                   | 9                  |                          |                        | Part III, Line K              |
| 10.                  | Net section 1231 gain (loss) (attach Form 4797) .....                     | 10                 |                          |                        | Part III, Line K              |
| 11.                  | Other income (loss) .....   | 11                 |                          |                        | Part III, Line L              |
| 12.                  | Nonbusiness items (attach schedule) (Schedule B, Column B, line 1h) ..... | 12                 |                          | ●                      | Part III, Line M              |
| <b>DEDUCTIONS</b>    |   |                    |                          |                        |                               |
| 13.                  | Section 179 deduction .....   | 13                 |                          |                        | Part III, Line N              |
| 14.                  | a. Contributions .....  | 14a                |                          |                        | Part III, Line O              |
|                      | b. Investment interest expense .....                                      | 14b                |                          |                        | Part III, Line P              |
| 15.                  | Other deductions .....  | 15                 |                          |                        | Part III, Line Q              |
| 16.                  | Oil and gas depletion .....   | 16                 |                          |                        | Part III, Line R              |
| 17.                  | Casualty losses .....   | 17                 |                          |                        | Part III, Line S              |
| 18.                  | Nonbusiness items (attach schedule) (Schedule B, Column D, line 1h) ..... | 18                 |                          | ●                      | Part III, Line M              |
| <b>OTHER</b>         |   |                    |                          |                        |                               |
| 19.                  | a. Tax-exempt interest income .....                                       | 19a                |                          |                        | Part III, Line T              |
|                      | b. Other tax-exempt income .....  | 19b                |                          |                        | Part III, Line T              |
|                      | c. Nondeductible expenses .....   | 19c                |                          |                        | Part III, Line U              |
| 20.                  | a. Distributions of cash and marketable securities .....                  | 20a                |                          |                        | Part III, Line V              |
|                      | b. Distributions of other property .....                                  | 20b                |                          |                        | Part III, Line V              |
| 21.                  | a. Investment income .....  | 21a                |                          |                        | Part III, Line W              |
|                      | b. Investment expenses .....  | 21b                |                          |                        | Part III, Line X              |
|                      | c. Other items and amounts (attach statement) .....                       | 21c                |                          |                        | Part III, Line Y              |
| 22.                  | Total credits (attach Schedule PC) .....                                  | 22                 |                          | ●                      | Part II, Line F               |
| 23.                  | Composite payment made on behalf of owner .....                           | 23                 |                          | ●                      | Part III, Line Z              |