



For the year January 1 - December 31, 2016, or other tax year beginning, 2016, ending

Check applicable box: FEDERAL BUSINESS CODE NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER, Initial return, Final return, Amended return, Address change, This company files as part of a consolidated federal return.

- Filing Status: (see instructions)
1. Corporation operating only in Alabama.
2. Multistate Corporation - Apportionment (Schedule L).
3. Multistate Corporation - Separate Accounting...
4. Proforma Return. (Caution: see instructions)

This company's total assets:

Table with 35 rows and 3 columns: Description, Sub-description, and Amount. Includes sections for Income (lines 1-6), Deductions (lines 7-19), Adjusted Income (lines 20-32), and Credits/Payments (lines 33-35).

- 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.) -



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	
		%			%	<input type="checkbox"/> 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 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	●

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 ●							
2 NET NONBUSINESS INCOME / LOSS	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 Filing Status 2 or Filing Status 4, page 1 with Multi-State Operations –

Amounts must be Positive (+) Values

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
10 Alabama payroll factor — 10a ÷ 10b = 10c	●			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.

Alternative Minimum Tax (AMT) paid? Yes No

Note: If AMT is paid for this year, use Alternative Minimum Taxable Income to determine Lines 1 and 2 below.

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, 2017