

# Business Income Tax Payment Voucher

Note: This payment voucher replaces both Form 20CD and Form 20E for submitting estimated and automatic extension tax payments. This voucher should accompany any payment less than \$750 submitted for Form 20C, Form 20C-C, Form 20S, or Form PTE-C income tax returns.

**DO NOT SUBMIT FORM BIT-V IF A PAYMENT IS NOT DUE OR IF THE PAYMENT WAS REMITTED ELECTRONICALLY.**

**WHO MUST FILE.** Taxpayers owing a payment of less than \$750 for income taxes due on a Form 20C, Form 20C-C, Form 20S, or Form PTEC tax return must complete a Form BIT-V and submit it and the required payment with the tax return – unless the payment is made electronically. A Form BIT-V must also be prepared and submitted with any corporate income tax estimated tax payment or any corporate income tax automatic extension payment. A Form BIT-V is required whenever making estimated tax payments or automatic extension payments for a Form PTEC tax return. A Form BIT-V is never required whenever the taxpayer is making an electronic payment.

**WHEN TO FILE.** A Form BIT-V and full payment of any tax owed is due by the original due date of the Form 20C, Form 20C-C, Form 20S, or Form PTEC tax return. Estimated income tax payments for calendar year corporations are due by the fifteenth day of April, June, September, and December. Estimated income tax payments for fiscal year corporations are due by the fifteenth day of the fourth, sixth, ninth, and twelfth months of the fiscal year. An extension granted to file an annual income tax return is not an extension to pay the income tax – full payment of any tax owed is due by the original due date of the income tax return. Late payment of any income tax payment will result in the assessment of applicable interest and penalties.

**WHERE TO FILE.**

**Payment for Form 20C,  
C Corporations:**

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

**Payment for Form 20C-C,  
Consolidated Corporations:**

Alabama Department of Revenue  
Consolidated Business Tax Compliance Unit (CBTCU)  
PO Box 327437  
Montgomery, AL 36132-7437

**Payment for Form 20S,  
S Corporations:**

Alabama Department of Revenue  
Pass Through Entity Section  
PO Box 327444  
Montgomery, AL 36132-7444

**Payment for Form PTE-C,  
Composite:**

Alabama Department of Revenue  
Pass Through Entity Section  
PO Box 327444  
Montgomery, AL 36132-7444

**LINE INSTRUCTIONS FOR PREPARING FORM BIT-V**

**TAX PERIOD:** Enter the last day of the taxpayer's taxable year.

**FEIN:** Enter the entity's Federal Employer Identification Number (FEIN).

**PAYMENT TYPE:** Place an X in the appropriate box to identify the payment as being made with a balance due return, estimate payment, or automatic extension payment.

**AMOUNT PAID:** Enter the amount of the payment submitted with this voucher.

**NAME/ADDRESS SECTION:** Enter the legal name of the taxpayer and a complete mailing address for the taxpayer.

**FORM TYPE:** Enter an "X" in the appropriate box to identify the form for which the payment is being made.

**ELECTRONIC PAYMENT.** Section 41-1-20 requires electronic payments for all single business tax payments of \$750 or more. Substantial penalties can be assessed for noncompliance.

Taxpayers making e-payments via ACH-Debit must have a Sign On ID and Access Code to login to the Alabama Department of Revenue (ADOR) Paperless Filing & Payment System. Visit our Web site at [www.revenue.alabama.gov/eservices.htm](http://www.revenue.alabama.gov/eservices.htm) for additional information.

**NOTE:** Refer to our Web site at [www.revenue.alabama.gov](http://www.revenue.alabama.gov) for tax payment and form preparation requirements.



**DETACH ALONG THIS LINE AND MAIL VOUCHER WITH YOUR FULL PAYMENT**

Alabama Department of Revenue  
**Business Income Tax Payment Voucher**

**BIT-V**

**Tax Type:** BIT    • **Tax Period:** \_\_\_\_\_    **Form Type:**     20C     20C-C     20S     PTE-C

**Payment Type:**    •  Return     Amended     Estimate     Automatic Extension

CHECK ONLY ONE BOX

FEIN: \_\_\_\_\_

AMOUNT PAID: \$ \_\_\_\_\_

LEGAL NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

ADOR