



For the year January 1 – December 31, 2017, or other tax year beginning, 2017, ending

Check applicable box: 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.

This company's total assets:

Table with 35 rows and 3 columns: Description, Line Number, 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 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 on 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) Only Method 1552(a)(1) can be used to calculate the Federal Income Tax Deduction. Enter on line 6 the amount of the consolidated tax liability allocated to this corporation from line 5.

If this corporation is a member of an affiliated group which files a consolidated federal return, enter separate company income from line 30 of the proforma 1120 for this company on line 1 per 1552(a)(1) election.

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 or line 6 below.

1	This company's separate federal taxable income	1	●
2	Total positive consolidated federal taxable income	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, 2018