





1a. FEIN 1b. LEGAL NAME OF BUSINESS ENTITY 1c. DETERMINATION PERIOD END DATE (BALANCE SHEET DATE)  
(MM/DD/YYYY)

**PART A – NET WORTH COMPUTATION**

**Corporations & Entities Taxed as Corporations**

1 Issued capital stock and additional paid in capital (without reduction for treasury stock) but not less than zero.....	1	●	
2 Retained earnings, but not less than zero, including dividends payable. For LLC's taxed as corporations and non-stock issuing entities such as business trusts, enter assets minus liabilities .....	2	●	
3 Gross amount of related party debt exceeding the sums of line 1 and 2.....	3	●	
4 All payments for compensation or similar amounts in excess of \$500,000.....	4	●	
5 Total net worth (add lines 1-4) .....	5	●	

**PART B – PRIVILEGE TAX EXCLUSIONS AND DEDUCTIONS**

**Exclusions (Attach supporting documentation) (See Instructions)**

1 Total net worth from line 5 above. ....			1	●
2 Book value of the investments by the taxpayer in the equity of other taxpayers. ....	2	●		
3 Financial institutions, only – Book value of the investments in other corporations or LLE's if the taxpayer owns more than 50 percent of the corporation or LLE.....	3	●		
4 Unamortized portion of goodwill and core deposit intangibles resulting from a direct purchase. ....	4	●		
5 Unamortized balance of properly elected post-retirement benefits pursuant to FASB 106...	5	●		
6 Financial institutions, only – The amount adjusted net worth exceeds six percent of total assets (see instructions) .....	6	●		
7 Total exclusions (sum of lines 2-6).....	7	●		
8 Net worth subject to apportionment (line 1 less line 7).....	8	●		
9 Apportionment factor (see instructions).....	9	●	%	
10 Total Alabama net worth (multiply line 8 by line 9).....	10	●		

**Deductions (Attach supporting documentation) (See Instructions)**

11 Net investment in bonds and securities issued by the State of Alabama or political subdivision thereof, when issued prior to January 1, 2000.....	11	●		
12 Net investment in all air, ground, or water pollution control devices in Alabama. ....	12	●		
13 Reserves for reclamation, storage, disposal, decontamination, or retirement associated with a plant, facility, mine or site in Alabama. ....	13	●		
14 Book value of amount invested in qualifying low income housing projects (see instructions)	14	●		
15 Total deductions (add lines 11-14).....	15	●		
16 Taxable Alabama net worth (line 10 less line 15).....	16	●		
17a Federal Taxable Income Apportioned to AL... <span style="border: 1px solid black; padding: 2px;">17a</span> ●	17a	●		
17b Tax rate (see instructions).....	17b	●	%	
18 Gross privilege tax calculated (multiply line 16 by line 17b).....	18	●		
19 Alabama enterprise zone credit (see instructions).....	19	●		
20 Privilege Tax Due (line 18 less line 19) (minimum \$100, for maximum see instructions) Enter also on Form CPT, page 1, line 9, Privilege Tax Due.....	20	●		

Full payment of any amount due for a taxable year is due by the original due date of the return (without consideration of any filing extensions in place).

**C-Corporations must complete and attach an Alabama Schedule AL-CAR, and enter \$10 for the corporate annual report fee on line 6, page 1.**



**Alabama Department of Revenue**  
**Alabama Secretary of State Corporation Annual Report**

1a FEIN 1b LEGAL NAME OF BUSINESS ENTITY (PLEASE TYPE OR PRINT)

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1c CONTACT PERSON CONCERNING THIS FORM 1d CONTACT PERSON'S PHONE NUMBER

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1e TAXPAYER'S E-MAIL ADDRESS

●

2a County of incorporation or organization for all Alabama entities . . . . .	2a
2b State or country of incorporation or organization for all foreign entities . . .	2b
3a Date of qualification or registration in Alabama for foreign entities . . . . .	3a
3b Date of incorporation or organization for all entities . . . . .	3b
3c Telephone number of the taxpayer . . . . .	3c
4a Name of registered agent in Alabama . . . . .	4a
4b FEIN or social security number . . . . .	4b
4c Street address . . . . .	4c
4d City . . . . .	4d
4e State . . . . .	4e
4f Zip . . . . .	4f
5a Name of corporate president. . . . . ● (Update <input type="checkbox"/> )	5a ●
5b Social security number . . . . .	5b ●
5c Street address . . . . .	5c ●
5d City . . . . .	5d ●
5e State . . . . .	5e ●
5f Zip . . . . .	5f ●
6a Name of corporate secretary. . . . . ● (Update <input type="checkbox"/> )	6a ●
6b Social security number . . . . .	6b ●
6c Street address . . . . .	6c ●
6d City . . . . .	6d ●
6e State . . . . .	6e ●
6f Zip . . . . .	6f ●
7 Kind of business done in Alabama . . . . .	7
8 Street address of the principal place of business in Alabama . . . . .	8
City, state, and zip code . . . . .	
9 Kind of business done generally . . . . .	9
10 Mailing address of the principal office and place of business if	10
outside State of Alabama . . . . .	
City, state, and zip code . . . . .	

Schedule AL-CAR must be completed by C-corporations and S-corporations and is a required attachment to Form CPT or PPT pursuant to the Code of Alabama 1975, Section 10A-2-16.22. Limited Liability Entities are not required to complete Schedule AL-CAR.

In addition, there is a \$10 Secretary of State fee for C-corporations and S-corporations that should be recorded on page 1, line 6 of form CPT or PPT.

Taxpayers filing an initial return are not required to complete Schedule AL-CAR or pay the \$10 Secretary of State fee.

**Schedule AL-CAR is NOT a standalone form. It must be submitted with Form CPT or Form PPT.**

Limited Liability Entities taxed as corporations are not subject to the \$10 Secretary of State fee and are not required to complete Schedule AL-CAR.



Alabama Department of Revenue  
**Balance Sheet – Net Worth Computation**

(FOR FORMS CPT AND PPT)

1a FEIN	1b NAME
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1c Determination Period End Date (Balance Sheet Date):
(mm/dd/yyyy)

This worksheet is required to be completed to substantiate the net worth computation. This worksheet is for entities that are not required to complete a Schedule L on the federal Form 1120, 1065 and 1120S and disregarded entities that have as its single member a taxpayer that **is not** subject to Alabama business privilege tax (foreign business entities not doing business in the state of Alabama and not registered with the Alabama Secretary of State's office to do business in Alabama). **Individual single member taxpayers should use Worksheet BPT-NWI.**

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash	////		////	
2a Trade notes and accounts receivable		////		////
b Less allowance for bad debts	( )		( )	
3 Inventories	////		////	
4 U.S. government obligations	////		////	
5 Tax-exempt securities	////		////	
6 Other current assets (attach statement)	////		////	
7 Loans to partners (or persons related to partners) <i>(For Limited Liability Entities only)</i>	////		////	
8 Loans to shareholders <i>(For Corporations only)</i>	////		////	
9 Mortgage and real estate loans	////		////	
10 Other investments (attach statement)	////		////	
11a Buildings and other depreciable assets		////		////
b Less accumulated depreciation	( )		( )	
12a Depletable assets		////		////
b Less accumulated depletion	( )		( )	
13 Land (net of any amortization)	////		////	
14a Intangible assets (amortizable only)		////		////
b Less accumulated amortization	( )		( )	
15 Other assets (attach statement)	////		////	
16 <b>Total Assets. Add lines 1 – 15.</b>	////	●	////	●
<b>Liabilities</b>	////		////	
17 Accounts payable	////		////	
18 Mortgages, notes, bonds payable in less than 1 year	////		////	
19 Other current liabilities (attach statement)	////		////	
20 All nonrecourse loans <i>(For Limited Liability Entities only)</i>	////		////	
21 Loans from partners (or persons related to partners)	////		////	
22 Loans from shareholders <i>(For Corporations only)</i>	////		////	
23 Mortgages, notes, bonds payable in 1 year or more	////		////	
24 Other liabilities (attach statement)	////		////	
25 <b>Total Liabilities. Add lines 17–24.</b>	////	●	////	●
<b>Capital/Shareholders' Equity</b>	////		////	
26 Partners' capital accounts <i>(For Limited Liability Entities only)</i>	////		////	
27 Capital stock <i>(For Corporations only)</i>	////		////	
28 Additional paid-in capital <i>(For Corporations only)</i>	////		////	
29 Retained earnings – Appropriated <i>(For Corporations only)</i>	////		////	
30 Retained earnings – Unappropriated <i>(For Corporations only)</i>	////		////	
31 Adjustments to shareholders' equity (attach statement) <i>(For Corporations only)</i>	////		////	
32 <b>Total Capital. Add lines 27–31. <i>(For Corporations only)</i></b>	////	●	////	●
33 <b>Total Liabilities and Shareholders' Equity. Add line 25 and line 26. <i>(For Limited Liability Entities only)</i></b>	////	●	////	●
34 <b>Total Liabilities and Capital. Add line 25 and line 32. <i>(For Corporations only)</i></b>	////	●	////	●