

INSTRUCTIONS FOR THE PREPARATION OF
ALABAMA DEPARTMENT OF REVENUE
Alabama Business Privilege Tax
Initial Business Privilege Tax Return

2025

DO NOT FILE FORM BPT-IN AS AN ANNUAL RETURN

Section 40-14A-29, *Code of Alabama 1975*, requires newly organized corporations, limited liability entities, and disregarded entities to file an initial Business Privilege Tax Return and to pay the business privilege tax due if it calculates to more than one hundred dollars (\$100), within two and one-half months after the date of qualification.

Corporations, limited liability entities, and disregarded entities organized outside of Alabama, but qualifying with the Alabama Secretary of State to do business in Alabama, must file an Initial Business Privilege Tax Return and pay the business privilege tax due if it calculates to more than one hundred dollars (\$100), within two and one-half months after the date of qualification.

Form BPT-IN, Initial Business Privilege Tax Return, is used to file an initial return. Filing Form BPT-IN as an annual Business Privilege Tax Return could result in a failure to timely file penalty.

The preparation of the Form BPT-IN differs from an annual return, as follows:

1. Date of Qualification, Incorporation, or Organization – Line 2a of the Form BPT-IN should be the date of incorporation or organization for corporations, limited liability entities, and disregarded entities organized in Alabama. For corporations, limited liability entities, and disregarded entities organized outside the State of Alabama, line 2a should be the date the entity qualified with the Alabama Secretary of State to do business in Alabama or started doing business in Alabama, whichever occurred first.

2. Apportionment Factor – The Financial Institution Group Member apportionment factor used on the initial return is based solely on the ratio of property located in Alabama to total property owned by the taxpayer (which includes property located outside of Alabama). For all other taxpayers, the apportionment factor used on the initial return should be the ratio of Alabama sales to total sales. The apportionment factor is computed as of the date of organization, if organized in Alabama, or the date the entity qualified with the Alabama Secretary of State, if a foreign entity.

3. Possible Short Taxable Year Proration of Privilege Tax – If the initial return is for a short taxable year (the period of time between the date organized or qualified and the last day of the taxable year is less than one year), the business privilege tax is prorated over the short period.

Preparation Instructions:

Line 1a. through Line 1i. Type of taxpayer (check only one) – Indicate the type of taxpayer by checking one of the boxes on line 1a through line 1i.

Line 2a. Date of Qualification, Incorporation, or Organization – Enter the date the entity was incorporated or organized in Alabama. If the entity was organized outside the State of Alabama, enter the date the entity qualified with the Secretary of State to do business in Alabama.

Line 2b. No Alabama Factor Presence Nexus – Check this box if the taxpayer is a foreign entity (organized or formed outside the State of Alabama) and does not meet the Alabama Factor Presence Nexus thresholds. The taxpayer is required to submit attachments to include an apportionment factor schedule and a statement to confirm no Alabama Factor Presence Nexus.

Line 3a. Legal Name of Business Entity – Enter the legal name of the business entity. Do not enter the owner's name or "doing business as" name.

Line 3b. FEIN – The taxpayer's Federal Employer Identification Number (FEIN) is required to complete Form BPT-IN. Enter "applied for" if an FEIN will be assigned to the taxpayer. Check the box (FEIN Not Required) if an FEIN will not be assigned to the taxpayer and enter the BPT account number on Line 3c.

Single member limited liability companies should NOT use their owner's FEIN or Social Security Number.

Line 3c. BPT Account Number – Enter the taxpayer's BPT (Business Privilege Tax) account number only if the taxpayer does not have an FEIN (Federal Employer Identification Number). The account number is issued when the account is opened and is provided in the notice advising the taxpayer of the Business Privilege Tax liability. The account number is also provided in the letter notifying the taxpayer of a Sign-On ID and an Access Code for using the Electronic Funds Transfer (EFT) System. Contact the Business Privilege Tax Section (334-242-1170, option 8) for any questions regarding the BPT account number.

Line 3d. Secretary of State Entity ID Number – Enter the Alabama Secretary of State's Entity ID Number. The entity ID number is obtained from the Alabama Secretary of State's website www.sos.alabama.gov or by contacting the Secretary of State's office at (334) 242-5324.

Please enter the last nine digits of the Alabama Secretary of State's Entity ID number. **Do not enter the Federal Employer Identification Number (FEIN) of the entity or the Social Security Number of the owner.**

For example, if the Alabama Secretary of State's Office has assigned a domestic limited liability company the file number of DLL 999-999-999, the last nine digits of the entity ID number (999999999) would be entered for Line 3d.

Line 3e. Federal Business Code Number (NAICS) – Enter the Federal Business Activity Code Number to be reported on the taxpayer's federal income tax return. The federal activity codes are based on the North American Industry Classification System (NAICS). NAICS information is available on the U.S. Census Bureau's website (www.census.gov) or by contacting the U.S. Census Bureau (800-923-8282).

Line 3f. Mailing Address – Enter the taxpayer's mailing address or street address.

Line 3g. City – Enter the taxpayer's city.

Line 3h. State – Enter the taxpayer's state.

Line 3i. Country (if not in the US) – Enter the taxpayer's country if not in the United States.

Line 3j. Zip Code – Enter the taxpayer's 9-digit zip code.

Line 4a. Contact Person Concerning This Form – Enter the name of the person who can answer questions concerning the preparation of this form.

Line 4b. Contact Person's Phone Number – Enter the telephone number of the person who can answer questions concerning the preparation of this form.

Line 4c. Taxpayer's E-mail Address – Enter the entity's e-mail address.

Line 5a. County of Incorporation or Organization for All Alabama Entities – Enter the Alabama county of incorporation or organization, if the entity was incorporated or formed in Alabama.

Line 5b. State or Country of Incorporation or Organization for All Foreign Entities – Enter the state or country of incorporation or organization, if the entity was not incorporated or formed in Alabama.

Line 6a. Date of Qualification or Registration in Alabama for Foreign Entities – Enter the date the entity qualified with the Alabama Secretary of State to do business in Alabama.

Line 6b. Date of Incorporation or Organization for All Entities – Enter the date of incorporation or organization.

Line 6c. Date Started Doing Business in Alabama – Enter the date the

company started doing business in Alabama.

Line 6d. Telephone Number of Taxpayer – Enter the telephone number of the taxpayer's primary office.

Line 7a. Name of Registered Agent in Alabama – Enter the name of the registered agent in Alabama. This form cannot be used to change the registered agent of a corporation.

Line 7b. FEIN or Social Security Number – Enter the FEIN or Social Security Number of the registered agent.

Line 7c. Street Address – Enter the street address or mailing address of the registered agent.

Line 7d. City, State, and Zip Code – Enter the city, state, and zip code of the registered agent.

Line 8a. Name of Corporate President or Primary Member/Partner – Enter the name of the current corporate president or primary member/partner.

Line 8b. Social Security Number – Enter the Social Security Number of the current corporate president or primary member/partner.

Line 8c. Street Address – Enter the street address or mailing address of the current corporate president or primary member/partner.

Line 8d. City, State, and Zip Code – Enter the city, state, and zip code of the current corporate president or primary member/partner.

Line 9a. Name of Corporate Secretary or Secondary Member/Partner – Enter the name of the current corporate secretary or secondary member/partner.

Line 9b. Social Security Number – Enter the Social Security Number of the current corporate secretary or secondary member/partner.

Line 9c. Street Address – Enter the street address or mailing address of the current corporate secretary or secondary member/partner.

Line 9d. City, State, and Zip Code – Enter the city, state, and zip code of the current corporate secretary or secondary member/partner.

Line 10. Kind of Business Done in Alabama – Please provide a brief statement of the character of business in which the entity is engaged in the State of Alabama.

Line 11. Principal Place of Business in Alabama – Please provide the address for the principal place of business in Alabama.

Line 12. Kind of Business Done Generally – Please provide a brief statement of the general character of business in which the entity is engaged.

Line 13. Principal Office and Place of Business if Outside the State of Alabama – Please provide the mailing address for the principal place of business, if it is located outside of Alabama.

Line 14. Privilege tax due (Page 2, Part B, line 20) – Enter the amount from page 2, Part B, line 20 (Privilege Tax Due). The Alabama Business Privilege Tax is due, in full, by the original due date of the Initial Business Privilege Tax Return.

Line 15. Penalty due – Enter the total amount of the penalty for failure to timely file the return and the penalty for failure to timely pay the tax shown due on the return, as specified in Section 40-2A-11, *Code of Alabama 1975*. The penalty for failure to timely file an Alabama Business Privilege Tax Return by the due date is 10% of the tax or \$50, whichever is greater. The penalty for failure to timely pay the amount of tax shown due on an Alabama Business Privilege Tax Return equals to 1% of the amount of tax shown due on the return for each month the tax is unpaid – not to exceed 25% of the amount shown due on the return.

Line 16. Interest due – Enter the amount of interest due on any Business Privilege Tax unpaid as of the original due date of the Business Privilege Tax Return. Section 40-1-44(a), *Code of Alabama 1975*, specifies the interest rate to be used in computing the amount of interest due (Section 40-1-44 references Internal Revenue Code Section 6621 for the interest rates to be used for underpayments).

Line 17. Total privilege tax due – Add the amounts shown on lines 14, 15, and 16.

Line 18. Family LLE Election Indicator – Check the box if the Family LLE Election Schedule is completed and attached. The Family Limited Liability Election must be made annually on or before the due date, including extensions, of the return in accordance with Section 40-14A-1(h)(2), *Code of Alabama 1975*. Failure to attach Schedule BPT-E and sign Page 1 of Form BPT-IN will result in the disallowance of the election. Single-member LLCs that are treated as a disregarded entity for federal income tax purposes do not qualify as an electing family limited liability entity, in accordance with Section 40-14A-1(h), *Code of Alabama 1975*.

Instructions for Form BPT-IN, Page 2

Line 1a. FEIN – Enter the Federal Employer Identification Number (FEIN) of the entity.

Line 1b. Legal Name of Business Entity – Enter the legal name of the business entity as shown on page 1, line 3a.

Line 1c. Date of Qualification, Organization, or Incorporation – Enter the date of qualification, organization, or incorporation (same as line 2a on page 1 of Form BPT-IN).

Part A – Net Worth Computation:

I. Corporations & Entities Taxed as Corporations

Enter all negative numbers with the negative sign. Do not use parenthesis when entering negative numbers. This does not pertain to those fields with the parenthesis '(')' displayed on the form.

Line 1. Enter the total amount of the taxpayer's capital stock and additional paid in capital, but not less than zero. The amount must not be reduced for any treasury stock owned by the corporation.

Line 2. Enter the amount of Retained Earnings, but not less than zero. Include any amounts designated for the payment of dividends until the amounts are definitely and irrevocably placed to the credit of the stockholders, subject to withdrawal on demand. If the taxpayer does not issue stock or if the taxpayer is either a business trust or a limited liability entity taxed as a corporation for federal tax purposes, enter the book value of the taxpayer's assets minus liabilities, but not less than zero.

Line 3. Enter the gross amount of related party debt exceeding the total of the amounts entered on line 1 and line 2, as required by Section 40-14A-23, *Code of Alabama 1975*. This amount will be added to the amounts on line 1 and line 2 in arriving at the taxpayer's net worth. Related parties are defined in Section 40-14A-1, *Code of Alabama 1975*, as any member of a controlled group of corporations as defined by Internal Revenue Code Section 1563. The definition of related parties also includes any limited liability entity that would be a member of a controlled group if rules similar to Section 1563 were applied to limited liability entities. Note: The amount entered on line 3 must not be less than zero. Individual shareholders are not considered related parties. Related party debt and related party receivables **are not netted** in any circumstances. Exempt payables are defined as stated in Section 40-14A-23(e)(2)(b). They include trade debt, accounts payable, or deposit liabilities to related parties that are doing business in Alabama. Non-Exempt payables are all other related party debts.

Line 4. For the determination period, enter the excess amount (the amount in excess of \$500,000 for each shareholder) of compensation or similar amounts paid to (or accrued as a liability to) certain direct or indirect shareholders, as defined in Section 40-14A-23, *Code of Alabama 1975*. This amount will be added to lines 1, 2, and 3, in arriving at the taxpayer's net worth. Section 40-14A-23(f), *Code of Alabama 1975*, should be referred to for a more thorough explanation of this adjustment.

Line 5. For the determination period, enter the excess amount (the amount in excess of \$500,000 for each shareholder) of compensation or similar

amounts paid to (or accrued as a liability to) certain direct or indirect shareholders, as defined in Section 40-14A-23, *Code of Alabama 1975*. This amount will be added to lines 1, 2, and 3, in arriving at the taxpayer's net worth. Section 40-14A-23(f), *Code of Alabama 1975*, should be referred to for a more thorough explanation of this adjustment.

Line 6. Total Net Worth – Enter the sum of lines 1 through 5.

II. Limited Liability Entities (LLEs)

Line 7. Enter the total amount of the partner/member capital accounts, but not less than zero.

Line 8. Enter the excess amount (the amount in excess of \$500,000 for each partner/member) of compensation, distributions or similar amounts paid to (or accrued as a liability to) certain direct or indirect partners/members during the determination period, as defined in Section 40-14A-23, *Code of Alabama 1975*. This amount will be added to the amounts entered on lines 7 and 9, in arriving at the taxpayer's net worth. Section 40-14A-23(f), *Code of Alabama 1975*, should be referred to for a more thorough explanation of this adjustment.

Line 9. Enter the gross amount of related party debt exceeding line 7, as required by Section 40-14A-23, *Code of Alabama 1975*. This amount will be added to the amount on line 7 in arriving at the taxpayer's net worth. Related parties are defined in Section 40-14A-1, *Code of Alabama 1975*, as any member of a controlled group of corporations as defined by Internal Revenue Code Section 1563. The definition of related parties also includes any limited liability entity that would be a member of a controlled group if rules similar to Section 1563 were applied to limited liability entities. Note: The amount entered on line 9 must not be less than zero. Individual shareholders are not considered related parties. Related party debt and related party receivables **are not netted** in any circumstances. Exempt payables are defined as stated in Section 40-14A-23(e)(2)(b). They include trade debt, accounts payable, or deposit liabilities to related parties that are doing business in Alabama. Non-Exempt payables are all other related party debts.

Line 10. Total LLE Net Worth – Enter the sum of lines 7 through 9.

III. Disregarded Entities & Business Trusts

Line 11. Enter the name and Federal Employer Identification Number (FEIN) or Social Security Number (SSN) of the single member of the disregarded entity.

Line 12. If the taxpayer is a disregarded entity that has as its single member a taxpayer that IS subject to the Alabama Business Privilege Tax, then the taxpayer is exempt from the privilege tax and the associated filing requirements.

Line 13. Disregarded Entity Net Worth Computation – If the taxpayer is a disregarded entity that has as its single member a taxpayer that IS NOT subject to the Alabama Business Privilege Tax, then the disregarded entity must compute its own net worth, and pay the Alabama Business Privilege Tax accordingly. Enter the amount the taxpayer's assets exceed its liabilities, but not less than zero. The name and FEIN/SSN of the single member must be provided on line 11, or the form will be considered incomplete. A statement must be attached to the business privilege tax return explaining why the owner is not subject to the Alabama business privilege tax.

Disregarded entity owners that are not subject to the Alabama business privilege tax include, but are not limited to: resident individual taxpayers; non-resident individual taxpayers; general partnerships; and, 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 the State of Alabama.

Line 14. Enter the gross amount of related party debt exceeding the amount entered on line 13, as required by Section 40-14A-23, *Code of Alabama 1975*. This amount will be added to the amount on line 13 in arriving at the taxpayer's net worth. Related parties are defined in Section 40-14A-1, *Code of Alabama 1975*, as any member of a controlled group of corporations as defined by Internal Revenue Code Section 1563. The definition of related parties also includes any limited liability entity that would be a member of a controlled group if rules similar to Section 1563 were applied to limited liability entities. Note: The

amount entered on line 14 must not be less than zero. Individual shareholders are not considered related parties. Related party debt and related party receivables **are not netted** in any circumstances. Exempt payables are defined as stated in Section 40-14A-23(e)(2)(b), *Code of Alabama 1975*. They include trade debt, accounts payable, or deposit liabilities to related parties that are doing business in Alabama. Non-Exempt payables are all other related party debts.

Line 15. Enter the excess amount (the amount in excess of \$500,000 for the owner) of compensation, distributions or similar amounts paid to (or accrued as a liability to) certain direct or indirect owners during the determination period, as defined in Section 40-14A-23, *Code of Alabama 1975*. This amount will be added to the amounts entered on lines 13 and 14, in arriving at the taxpayer's net worth. Section 40-14A-23(f), *Code of Alabama 1975*, should be referred to for a more thorough explanation of this adjustment.

Line 16. Total Disregarded Entity Net Worth – Enter the sum of lines 13 through 15 and go to Part B, line 1.

Part B – Privilege Tax Exclusions and Deductions:

Exclusions are allowed by Section 40-14A-23 (g), *Code of Alabama 1975*. Attach documentation supporting any exclusion claimed on the return.

Line 1. Enter the Total Net Worth from line 6, 10, or 16, Part A.

Line 2. Enter the total book value amount for the investment the taxpayer has in the equity of other taxpayers. Attach a listing providing for each separate investment, the name of the taxpayer, the taxpayer's FEIN, the taxpayer's address and the book value of the investment. This exclusion is not available for the book value of securities (as defined in Internal Revenue Code Section 1236) primarily for sale to customers in the ordinary course of its trade or business.

Line 3. This Exclusion is Only Available to Financial Institutions – Financial Institutions should enter the total book value amount for the investment the Financial Institution taxpayer has in the equity of other entities not doing business in Alabama. The Financial Institution taxpayer must have an ownership percentage in the other entity of more than 50%. Section 40-14A-23(g), *Code of Alabama 1975*, provides additional information concerning the exclusion. Attach a listing providing for each separate investment, the name of the entity, the entity's FEIN, the entity's address, and the book value of the investment. The return will not be considered complete without the listing.

Line 4. Enter the amount reported on the taxpayer's balance sheet for the unamortized portion of goodwill and core deposit intangibles that resulted from a direct purchase of another corporation or limited liability entity. For goodwill, attach a listing showing for each direct purchase the goodwill originally acquired, the date the direct purchase occurred, accumulated amortization, the name and location of the business acquired, and the name and FEIN of the entity that acquired the business and goodwill.

Line 5. Enter the amount reported on the taxpayer's balance sheet for the unamortized portion of post-retirement benefits, which the taxpayer elected to amortize under Financial Accounting Standards Board (FASB) Statement Number 106, Employers' Accounting for Postretirement Benefits Other Than Pensions. The statement was issued in December 1990, and focuses principally on postretirement health care benefits. The supporting documentation should include a description of benefits, amortization schedule, and the line detail of the post-retirement benefits on the balance sheet.

Line 6. This exclusion is only available to Financial Institutions. Financial Institutions should enter the total amount that the net worth (computed in accordance with lines 1 through 5, above) exceeds 6% of the total assets of the Financial Institution taxpayer. Attach a computation of the amount claimed as this exclusion.

Line 7. Total Exclusions – Enter the total of lines 2 through 6.

Net Worth Apportionment

Line 8. Net Worth Subject to Apportionment – Enter the difference between line 1 (Total Net Worth) and line 7 (Total Exclusions).

Line 9. Alabama Apportionment Factor as of the Date of Organization, Incorporation, or Qualification – Initial Alabama Business Privilege Tax Returns require an apportionment factor. The computation of the apportionment factor for an initial return is to be performed as of the opening of business or the first day the taxpayer is incorporated, formed, organized (if a domestic entity) or registered with the Alabama Secretary of State to do business in Alabama (if a foreign entity). For Financial Institution Group Members only, the ratio of Alabama property to total property should be used as the apportionment factor for initial returns. For all other taxpayer types, the ratio of Alabama sales to total sales should be used as the apportionment factor for initial returns. Section 40-14A-24(a), *Code of Alabama 1975*, establishes the net worth apportionment requirements for the Alabama business privilege tax.

Line 10. Total Alabama Net Worth – Multiply line 8 (Net Worth Subject to Apportionment) by line 9 (Apportionment Factor).

Deductions

Deductions are allowed by Section 40-14A-24(b), *Code of Alabama 1975*. Attach documentation supporting any deduction claimed on the return.

Line 11. Enter the net amount invested in bonds and securities issued by the State of Alabama, or its political subdivisions, prior to January 1, 2000. “Net amount invested” means the cash, including any premium and net of any discount, paid as the purchase price for the bond or other security, less the amount of any premium amortized and plus the amount of any discount accreted, reduced by the proportionate amount of principal on the bond or other security that is amortized or otherwise paid or retired. The taxpayer must attach a schedule listing the details of the deduction. For each bond or security, the listing should provide the net amount invested, the issuing agency, issuance date, and how the investment is reported on the taxpayer’s balance sheet. This deduction is not available to dealers in securities (those subject to the requirements of Internal Revenue Code Section 1236) for the book value of bonds and securities held by the dealer primarily for sale to customers in the ordinary course of its trade or business.

Line 12. Enter the net amount invested in, or book value from the taxpayer’s balance sheet, for all devices, facilities, or structures, and all identifiable components or materials for use therein, that are located in Alabama and are acquired or constructed primarily for the control, reduction, or elimination of air, ground, or water pollution or radiological hazards where such pollution or radiological hazards result from or would be caused by the taxpayer’s activities in Alabama.

Line 13. Enter the amount reported on the taxpayer’s balance sheet for the balance of any reserve, account, or trust reasonably determined to satisfy any liability that is imposed by federal, state, or local government laws or regulations for reclamation, storage, disposal, decontamination, retirement, or other related costs associated with a plant, facility, mine, or site in Alabama. Attach documentation identifying the applicable law or regulation that establishes taxpayer’s liability, as well as a computation of the liability. The documentation must also identify the location of the plant, facility, mine or site in Alabama.

Line 14. Enter the total gross amount reported on the taxpayer’s balance sheet as the book value of the taxpayer’s investment in low-income, residential real estate projects that qualify for federal or state income tax credits, loans or

grants. See Section 40-14A-24(b)(7) *Code of Alabama 1975*. The taxpayer must attach a listing showing the details of the deduction. For each separate low-income housing project, the attached documentation must identify the name of the project, the FEIN of the project, the site of the project, and the net amount invested in the project. The documentation must also identify how the investments are reported on the taxpayer’s balance sheet. If this deduction is taken, the return will not be considered complete without the listing.

Line 15. Total Deductions – Enter the total of lines 11 through 14.

Line 16. Taxable Alabama Net Worth – Enter the difference between line 10 (Total Alabama Net Worth) and Line 15 (Total Deductions).

Line 17. Tax Rate – The number on line 17 should be .00025.

Line 18. Gross Privilege Tax Calculated – Multiply line 16 (Taxable Alabama Net Worth) by line 17 (Tax Rate).

Example:

Line 16. – Taxable Alabama Net Worth	\$1,000,000
Line 17. – Tax Rate	.00025
Line 18. – Gross Privilege Tax Calculated	\$ 250

Line 19. Ratio of Days Remaining in the Tax Year Divided by 365 – Enter the ratio of the number of days remaining in the calendar year or, if different, the number of days remaining in the taxpayer’s taxable year, divided by 365. This ratio will allow the business privilege tax to be prorated to the short taxable year.

Line 20. Privilege Tax Due. Multiply line 18 (Gross Tax Due) by line 19 (Ratio of Days Remaining in Taxable Year). If \$100 or less, STOP. You do not have a filing requirement. Do not submit return.

This amount is also entered on page 1 of Form BPT-IN on line 14 (Privilege Tax Due).

See the following concerning the minimum and maximum amounts for the tax.

Maximum Privilege Tax:

Financial Institution Groups have a \$3,000,000 maximum levy for the Alabama Business Privilege Tax. See Section 40-14A-22, *Code of Alabama 1975*.

Insurance companies subject to the insurance premium taxes levied by Chapter 4A Title 27, *Code of Alabama 1975*, have a \$3,000,000 maximum levy for the Alabama Business Privilege Tax. See Section 40-14A-22, *Code of Alabama 1975*.

C-corporations and LLEs taxed as corporations have a \$15,000 maximum levy for the Alabama Business Privilege Tax. See Section 40-14A-22, *Code of Alabama 1975*.

S-corporations, LLEs, and Disregarded Entities have a \$15,000 maximum levy for the Alabama Business Privilege Tax. See Section 40-14A-22(d), *Code of Alabama 1975*.

LLEs meeting the definition of “electing family limited liability entity” as stated in Section 40-14A-1, *Code of Alabama 1975*, have a maximum levy for the Alabama Business Privilege Tax of \$500.

Minimum Privilege Tax:

Alabama ACT 2022-252 amends Section 40-14(A)-22. For taxable year 2025, taxpayers who would be subject to the minimum tax of one hundred dollars (\$100), do not have a filing requirement.