



Partnership/Limited Liability Company Return of Income

ALSO TO BE FILED BY SYNDICATES, POOLS, JOINT VENTURES, ETC.

Important!
You Must Check
Applicable Box:

- ☐ Amended Return
- ☐ Initial Return
- ☐ Final Return
- ☐ General Partnership
- ☐ Limited Partnership
- ☐ LLC/LLP
- ☐ Qualified Investment Partnership
- ☐ Public Housing Project

For Calendar Year 2012 or Fiscal Year beginning • _____, 2012, and ending • _____			
FEDERAL BUSINESS CODE NUMBER • _____		FEDERAL EMPLOYER IDENTIFICATION NUMBER • _____	
Name of Company • _____			
Number and Street • _____			
City or Town • _____		State • _____	9 Digit ZIP Code • _____
Check if the company operates in more than one state • ☐		If above name or address is different from the one shown on your 2011 return, check here • ☐	
Check if the company qualifies for the Alabama Enterprise Zone Credit or the Capital Credit • ☐		Number of Members During The Tax Year • _____	
State in Which Company Was Formed • _____	Nature of Business • _____	Date Qualified in Alabama • _____	Number of Nonresident Members Included in Composite Filing • _____

DEPARTMENT USE ONLY

FN

Total Federal income.

Total Federal deductions.

Total assets as shown on Form 1065.

CN

UNLESS A COPY OF FEDERAL FORM 1065 IS ATTACHED THIS RETURN IS INCOMPLETE

SCHEDULE A

COMPUTATION OF SEPARATELY STATED AND NONSEPARATELY STATED INCOME

1 Federal Ordinary Income or (Loss) from trade or business activities		1	•	
Reconciliation to Alabama Basis (see instructions)	2 Net short-term and long-term capital gains – income or (loss)	2	•	
	3 Salaries and wages reduced for federal employment credits	3	•	()
	4 Net income or (loss) from rental real estate activities	4	•	
	5 Net income or (loss) from other rental activities	5	•	
	6 Net gain or (loss) under I.R.C. §1231 (other than casualty losses)	6	•	
	7 Adjustments due to the Federal Economic Stimulus Act of 2008 (attach schedule)	7	•	
	8 Other reconciliation items (attach schedule)	8	•	
	9 Net reconciling items (add lines 2 through 8)	9	•	
10 Net Alabama nonseparately stated income or (loss) (add line 1 and line 9)	10	•		
Separately Stated Items (Related to Business Income)	11 Contributions	11	•	()
	12 Oil and gas depletion	12	•	()
	13 I.R.C. §179 expense deduction	13	•	()
	14 Casualty losses	14	•	()
	15 Portfolio income or (loss) less expenses (complete Schedule K)	15	•	
	16 Other separately stated items (attach schedule)	16	•	
	17 Net separately stated items (add line 11 through 16)	17	•	
	18 Total separately stated and nonseparately stated items (add line 10 and line 17)	18	•	
	19 Alabama apportionment factor from Schedule D, line 4	19	•	%
	20 Nonseparately Stated Income Allocated and Apportioned to Alabama from Schedule D, line 7	20	•	

Please
Sign
Here☐ 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.

Signature of general partner

Date

Daytime Telephone No.

Social Security No.

Preparer's
SignatureDate
•Check if
self-employed ☐

Preparer's PTIN

Paid
Preparer's
Use OnlyFirm's name (or yours, •
if self-employed)
and address
•Telephone No.
()

E.I. No.

ZIP Code

Email Address

SCHEDULE B**ALLOCATION OF NONBUSINESS INCOME, LOSS, AND EXPENSE**

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. Adjustment(s) must also be made for any proration of expenses under Alabama Income Tax Rule 810-27-1-4-.01, which states, "Any allowable

deduction that is applicable to both business and nonbusiness income of the taxpayer shall be prorated to each class of income in determining income subject to tax as provided..." (See instructions).

DIRECTLY ALLOCABLE ITEMS	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 (Col. A less Col. C)	Column F Alabama (Col. B less Col. D)
Nonseparately stated items						
1a	●					
1b	●					
1c	●					
1d Total (add lines 1a, 1b, and 1c)					●	
Separately stated items						
1e	●					
1f	●					
1g	●					
1h Total (add lines 1e, 1f, and 1g)					●	

SCHEDULE C**APPORTIONMENT FACTOR SCHEDULE – Do not complete if the entity operates exclusively in Alabama.**

TANGIBLE PROPERTY AT COST FOR PRODUCTION OF BUSINESS INCOME		ALABAMA		EVERYWHERE	
		BEGINNING OF YEAR	END OF YEAR	BEGINNING OF YEAR	END OF YEAR
1 Inventories	1	●			
2 Land	2	●			
3 Furniture and fixtures	3	●			
4 Machinery and equipment	4	●			
5 Buildings and leasehold improvements	5	●			
6 IDB/IRB property (at cost)	6	●			
7 Government property (at FMV)	7	●			
8 ●	8				
9 Less Construction in progress (if included)	9	●			
10 Totals	10	●			
11 Average owned property (BOY + EOY ÷ 2)	11		●		●
12 Annual rental expense	12	●	x8 =		x8 =
13 Total average property (add line 11 and line 12)	13a	●		13b	●
14 Alabama property factor — 13a ÷ 13b = line 14	14	●		14	●
SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION RELATED TO THE PRODUCTION OF BUSINESS INCOME		15a	ALABAMA	15b	EVERYWHERE
15 Alabama payroll factor — 15a ÷ 15b = 15c		●			15c
SALES		ALABAMA		EVERYWHERE	
16 Destination sales	16	●			
17 Origin sales	17	●			
18 Total gross receipts from sales	18	●			
19 Dividends	19	●			
20 Interest	20	●			
21 Rents	21	●			
22 Royalties	22	●			
23 Gross proceeds from capital and ordinary gains	23	●			
24 Other ● (Federal 1065, line ●)	24	●			
25 Alabama sales factor — 25a ÷ 25b = line 25c	25a	●		25b	25c
26 Enter the amount from line 25c	26				●
27 Sum of lines 14, 15c, 25c, and 26 ÷ 4 = ALABAMA APPORTIONMENT FACTOR (Enter here and on line 4, Schedule D, page 3)	27	●			●

NOTE: If any factor is not utilized in the production of business income, it shall be eliminated and the denominator reduced accordingly (Administrative Rule 810-27-1-4-.09).

SCHEDULE D**APPORTIONMENT AND ALLOCATION OF INCOME TO ALABAMA**

1	Net Alabama nonseparately stated income or (loss) from line 10, Schedule A	1	•	
2	Nonseparately stated (income) or loss treated as nonbusiness income (line 1d, Column E, Schedule B) — please enter income as a negative amount and losses as a positive amount	2	•	
3	Apportionable income or (loss) — add line 1 and line 2	3	•	
4	Apportionment factor from line 27, Schedule C	4	•	%
5	Income or (loss) apportioned to Alabama (multiply amount on line 3 by the percentage on line 4)	5	•	
6	Nonseparately stated income or (loss) allocated to Alabama as nonbusiness income (Column F, line 1d, Schedule B)	6	•	
7	Nonseparately Stated Income Allocated and Apportioned to Alabama (add lines 5 and 6). Enter this amount on line 20, Schedule A and line 1, Schedule K — Alabama Amount	7	•	

SCHEDULE E**OTHER INFORMATION**

1 Indicate method of accounting (a) ☐ cash (b) ☐ accrual (c) ☐ other

2 Check if the company is currently being audited by the IRS ☐ What years are involved? _____

3 Check if the IRS has completed any audits ☐

4 Enter this company's Alabama Withholding Tax Account Number • _____

5 Briefly describe your operations • _____

6 Indicate if company has been (a) ☐ dissolved (b) ☐ sold (c) ☐ incorporated
If company has been dissolved, sold, or incorporated, complete the following:
Nature of change • _____
Name and address of new company, corporation, or owner(s) • _____

7 Location of the partnership records • _____

8 Check if an Alabama business privilege tax return was filed for this entity ☐
If the privilege tax return was filed using a different FEIN, please provide the name and FEIN used to file the return.
FEIN: • _____ NAME: • _____

9 Taxpayer's email address: _____

SCHEDULE K**DISTRIBUTIVE SHARE ITEMS**

		Federal Amount	Apportionment Factor	Apportioned Amount	Enter on Alabama Schedule K-1
1	Alabama Nonseparately Stated Income (Schedule D, line 7) ...	1		•	Part III, Line M
Separately Stated Items:					
2	Contributions	2	•		Part III, Line S
3	Oil and gas depletion	3	•		Part III, Line Z
4	I.R.C. §179 expense deduction	4	•		Part III, Line O
5	Casualty losses	5	•		Part III, Line W
6	Portfolio income	6	•		Part III, Line Q
7	Interest expense related to portfolio income	7	•		Part III, Line P
8	Other expenses related to portfolio income (attach schedule) ..	8	•		Part III, Line R
9	Other separately stated business items (attach explanation) ...	9	•		Part III, Line T
10	Small business health insurance premiums (attach explanation)	10		•	Part III, Line Y
11	Separately stated nonbusiness items (attach schedule)	11	•	•	Part III, Line AA
12	Composite payment made on behalf of owner/shareholder	12		•	Part III, Line U
13	U.S. taxes paid (attach explanation)	13	•		Part III, Line V
14	Alabama exempt income (attach explanation)	14	•		Part III, Line AB
15	Reemployment Act of 2010 deduction (attach explanation) ...	15			Part III, Line AC
Transactions with Owners:					
16	Property distributions to owners	16	•	100%	Part III, Line X
17	Guaranteed payments to partners	17	•		Part III, Line N

CHECK LIST

HAVE THE FOLLOWING FORMS BEEN ATTACHED TO THE FORM 65?

- ☐ ALABAMA SCHEDULE K-1 (one for each owner)
- ☐ FEDERAL FORM 1065 (entire form as filed with the IRS)

**SCHEDULE CR***(Credits will not be allowed without required documentation)*

a. Credit for taxes paid to foreign country.	a	●	
b. Heroes for Hire Credit.	b	●	
c. Full Employment Act of 2011	c	●	
d. Capital Credit	d	●	
e. AL New Markets Development Credit.	e	●	
f. Enterprise Zone Credit	f	●	
g. Irrigation Credit.	g	●	

Required Entity Information For Partnerships and LLCs

1. List general partners.

NAME OF GENERAL PARTNER	SSN / FEIN	ADDRESS	PERCENT OF OWNERSHIP
a. ●			
b. ●			
c. ●			
d. ●			
e. ●			

2. List other states in which the Partnership/LLC operates, if applicable.

3. Person to contact for information regarding this return:

Name: _____

Telephone Number: (_____) _____

Email: _____

This schedule does not eliminate the Schedule K-1 filing requirement.