



For the year January 1 – December 31, 2018, or other tax year beginning • _____, 2018, ending • _____

Check applicable box:

☐ Initial return

☐ Final return

☐ Amended return

☐ Federal audit change

☐ This company files as part of a consolidated federal return. Common parent corporation: Name • _____

FEIN • _____

☐ Files Business Privilege Tax BPT FEIN: • _____

FEDERAL BUSINESS CODE NUMBER • _____

FEDERAL EMPLOYER IDENTIFICATION NUMBER • _____

NAME • _____

ADDRESS • _____

CITY, STATE, COUNTRY (IF NOT U.S.) • _____ 9-DIGIT ZIP CODE • _____

STATE OF INCORPORATION • _____ DATE OF INCORPORATION • _____

DATE QUALIFIED IN ALABAMA • _____ NATURE OF BUSINESS IN ALABAMA • _____

Filing Status: (see instructions)

- ☐ 1. Corporation operating only in Alabama.
- ☐ 2. Multistate Corporation – Apportionment (**Schedule L**).
- ☐ 3. Multistate Corporation – Separate Accounting (Prior written approval required and must be attached).
- ☐ 4. Proforma Return. (**Caution: see instructions**)

This company's total assets: • _____

1 Interest and Dividends: (a) Loans and Discounts	1a •	<p>– 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.) –</p>
(b) Obligations of the United States Government	1b •	
(c) Obligations of States and Political Subdivisions	1c •	
2 Dividend Income	2 •	
3 Rental Income	3 •	
4 Gain or (Loss) on Sale of Assets	4 •	
5 Other Income (attach schedule)	5 •	
6 TOTAL INCOME (add lines 1a through 5)	6 •	
7 Compensation of Officers	7 •	
8 Salaries and Wages of Employees	8 •	
9 Repairs	9 •	
10 Bad Debts (see instructions)	10 •	
11 Rent	11 •	
12 Taxes – Actual Amount Paid in 2018 (Schedule E)	12 •	
13 Interest	13 •	
14 Contributions (limited to 5% – see instructions)	14 •	
15 Depreciation	15 •	
16 Advertising	16 •	
17 Pension, Profit Sharing Plans, Etc.	17 •	
18 Dividends – Section 40-16-1(2)(g)(i)(j)	18 •	
19 Other Deductions (attach schedule)	19 •	
20 TOTAL DEDUCTIONS (add lines 7 through 19)	20 •	
21 Adjusted Total Income or (Loss) (subtract line 20 from line 6)	21 •	
22 Net Nonbusiness (Income)/Loss (from column E, Schedule K)	22 •	
23 Apportionable Income (add lines 21 and 22)	23 •	
24 Alabama Apportionment Factor (from line 26, Schedule L)	24 • %	
25 Income Apportioned to Alabama (multiply line 23 by line 24)	25 •	
26 Net Nonbusiness Income/(Loss) (from column F, Schedule K) allocated to this state	26 •	
27 Alabama Income Before Federal Income Tax Deduction (line 25 plus line 26)	27 •	
28 Federal Income Tax Deduction/(Refund) (from line 12, Schedule M)	28 •	
29 Alabama Income Before Net Operating Loss (line 27 less line 28)	29 •	
30 Alabama NOL Deduction (do not exceed line 29) (Schedule B)	30 • ()	
31 Alabama Taxable Income (line 29 less line 30)	31 •	
32 FINANCIAL INSTITUTION EXCISE TAX (6.5% of line 31)	32 •	

33 Credits and Payments

- a. Credits (Schedule EC)
- b. Extension Payment (ET-8)
- c. 2018 composite payment(s) made on behalf of this entity (see instructions)
- Paid by • FEIN •
- d. Additional Payments
- e. Total Credits and Payments

33a	•
33b	•
33c	•
33d	•
33e	•
34	•
35	•

34 Penalties Due (see instructions)**35 Interest Due (Compute only on Tax Due)**

36 Total Payment Due/(Refund Due) **If you paid electronically check here:** ☐ **36** •

SCHEDULE A – IN ACCORDANCE WITH SECTION 40-16-6, THE INFORMATION REQUESTED BELOW MUST BE PROVIDED

Department Use Only	Counties In Which Business Is Conducted	Percentage In Each County	Department Use Only	Municipalities In Which Business Is Conducted In Each County	Percentage In Each Municipality	
		%			%	<input type="checkbox"/> Check here if no office is maintained in this state.
		%			%	
		%			%	
		%			%	
		%			%	
		%			%	
		%			%	
		%			%	
		%			%	
		%			%	

SCHEDULE B – Alabama Net Operating Loss Carryforward Calculation

Column 1 Loss Year End MM / DD / YYYY	Column 2 Amount of Alabama net operating loss	Column 3 Amount used in years prior to this year	Column 4 Amount used this year	Column 5 Remaining unused net operating loss
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•

Alabama net operating loss (enter here and on line 30, page 1) •

SCHEDULE E – Taxes Deducted

Franchise Taxes and Permits	•
Privilege Taxes	•
Social Security Taxes	•
Ad Valorem Taxes	•
Other Taxes – Attach Schedule	•
TOTAL TO LINE 12, PAGE 1	•

AFFIDAVIT

• ☐ 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.

Your Signature _____ Date _____ Title or Position _____

Preparer's Signature _____ Date _____ Preparer's Tax Identification Number _____

Firm's Name (or yours if self employed) • _____ E.I. No. • _____

Address • _____ ZIP Code • _____

Person to contact for information concerning this return: • _____ Telephone Number _____

Email address: • _____

Please
Sign
Here

Paid
Preparer's
Use Only

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 lines 6 and 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	10c	
10 Alabama payroll factor — 10a ÷ 10b = 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)

Only method 1552(a)(1) can be used to calculate the Federal Income Tax Deduction.

(a) If this corporation files a separate (nonconsolidated) federal income tax return with the IRS, skip to line 6 and enter the amount of federal income tax paid during the year.

(b) If this corporation is a member of an affiliated group which files a consolidated federal return, enter the separate company income from line 30 of the proforma 1120 for this company on line 1. You must complete lines 1-5 before moving on to line 6.

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, 2019