

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 |     |
| (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 |     |

– 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.) –

## 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<br>Loss Year End<br>MM / DD / YYYY | Column 2<br>Amount of Alabama<br>net operating loss | Column 3<br>Amount used in years<br>prior to this year | Column 4<br>Amount used<br>this year | Column 5<br>Remaining unused<br>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  
HerePaid  
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 ●                                                                                                                        |                               |                  |                     |                  |                        |                  |
| <b>2 NET NONBUSINESS INCOME / LOSS</b>                                                                                     |                               |                  |                     |                  |                        |                  |
| 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 ●               | %           |
| <b>SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION RELATED TO THE PRODUCTION OF BUSINESS INCOME</b>      | 10a ALABAMA       | 10b EVERYWHERE | 10c               |             |
| 10 Alabama payroll factor — 10a ÷ 10b = 10c .....                                                            | ●                 |                | % %               |             |
| <b>RECEIPTS</b>                                                                                              | 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**