



For the year January 1 – December 31, 2022, or other tax year beginning , 2022, ending

- Check applicable box:
Initial return
Final return
Amended return
Federal audit change

FEDERAL BUSINESS CODE NUMBER
FEDERAL EMPLOYER IDENTIFICATION NUMBER
NAME
ADDRESS
CITY STATE COUNTRY (IF NOT U.S.) 9-DIGIT ZIP CODE
CHECK ONLY ONE BOX. Taxpayer has elected to file for federal purposes as a:
C Corporation - Foreign
S Corporation
Partnership
Trust
Credit Union
This company files as part of consolidated federal group consolidated Alabama group
Federal Parent Name: FEIN
Alabama Parent Name: FEIN
2220E Attached
Schedule of Adjustments to FTI
Schedule PCL

- Filing Status: (see instructions)
1. Operates only in Alabama.
2. Multistate – Apportionment (Schedule D-1).
3. Multistate – Separate Accounting (Prior written approval required and must be attached).
4. Proforma Return. (Caution: see instructions)

Federal Extension for Time to File Business Income Tax, Information, and Other Return is attached.
If the entity is a foreign corporation that does not have an office or place of business in the United States, check here.

This company's total assets:

Table with 18 rows for tax calculations (Federal Taxable Income, Net Operating Loss, Reconciliation adjustments, etc.) and 6 rows for payments (Carryover, Estimated Tax Payments, etc.). Includes a box: 'UNLESS A COPY OF THE FEDERAL RETURN IS ATTACHED, THIS RETURN WILL BE CONSIDERED INCOMPLETE. (SEE ALSO PAGE 4, OTHER INFORMATION, NO. 4.)'

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.

Please Sign Here
Signature Title Date Daytime Telephone No.



FEIN: \_\_\_\_\_

**SCHEDULE C 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 5 of page 1. Enter Column F total (income/(loss)) on line 9 of page 1 .....					Column E ●	Column F ●

**SCHEDULE D-1 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 7, page 1) .....			26 ●	● %

FEIN: \_\_\_\_\_

**SCHEDULE E 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 is an accrual-basis taxpayer and files a separate (nonconsolidated) federal income tax return with the IRS, skip to line 6 and enter the amount of federal income tax liability shown on Form 1120.

(c) 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.

(b) If this corporation is a cash-basis taxpayer and 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.

Items excluded from Alabama Taxable Income must be added to adjusted total income on line 8b to calculate the Federal Income Tax deduction. (This includes any amounts listed on Schedule A lines 13, 15, 16, 17, 18, and 23).

Table with 12 rows and 3 columns. Rows include: 1 This company's separate federal taxable income, 2 Total positive consolidated federal taxable income, 3 This company's percentage, 4 Consolidated federal income tax, 5 Federal income tax for this company, 6 Federal income tax to be apportioned, 7 Alabama income, page 1, line 10, 8a Adjusted total income, page 1, line 4, 8b Income excluded from Alabama Taxable Income, 8c Adjusted Total Income including items excluded from Alabama Taxable Income, 9 Federal income tax ratio, 10 Federal income tax apportioned to Alabama, 11 Less refunds or adjustments, 12 Net federal income tax deduction / <refund>.

**Other Information**

- 1 Briefly describe your Alabama operations.
2 List other states in which financial institution operates, if applicable.
3 Indicate your tax accounting method: Accrual, Cash, Other
4 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.
(b) Signed copy of consolidated Federal Form 1120, pages 1-6.
(c) Copy of the spreadsheet of income statements; all supporting schedules for all legal entities that file as part of the consolidated federal group.
(d) Copy of federal Schedule K-1 for each tax entity.
(e) Copy of federal Schedule(s) UTP.
5 Enter this financial institution's federal net income for the last three (3) years.
6 Check if currently being audited by the IRS.
7 Location of the corporate records: Street address, City, State, Zip Code.
8 Person to contact for information concerning this return: Name, Email Address, Telephone.
9 Files Business Privilege Tax Return: FEIN.
10 State of Incorporation, Date of Incorporation, Date Qualified in Alabama.

Preparer's signature, Date, Check if self-employed, Preparer's Tax Identification Number, Firm's name (or yours, if self-employed) and address, Tel. No., E.I. No., ZIP Code.

Mail to: Alabama Department of Revenue, Income Tax Administration Division, Financial Institution Excise Unit, PO Box 327439, Montgomery, AL 36132-7439