

**FORM PTE-C**

Alabama Department of Revenue  
Income Tax Administration Division

CY   
FY   
SY   
52/53 Week

**2022**

**Nonresident Composite Payment Return**

For the year January 1-December 31, 2022 or other tax year beginning \_\_\_\_\_, 2022, ending \_\_\_\_\_, \_\_\_\_\_

Form PTE-C is used to report Alabama taxable income for all or some of the nonresident owners/shareholders from reported Subchapter K entity or S corporation income and to make payment on behalf of the owners/shareholders in lieu of individual reporting. (CAUTION: Do not include losses on this form.)

<b>Check applicable box:</b> <input type="checkbox"/> Subchapter K entity <input type="checkbox"/> S corporation <input type="checkbox"/> Qualified Investment Partnership <input type="checkbox"/> Series LLC	FEDERAL EMPLOYER IDENTIFICATION NUMBER ●		FEDERAL BUSINESS CODE ●		DEPARTMENT USE ONLY
	NAME ●				
	ADDRESS ●				
	CITY ●	STATE ●	ZIP CODE ●		
<b>Check if amended:</b> <input type="checkbox"/> Amended return	TOTAL NUMBER OF OWNERS/SHAREHOLDERS IN ENTITY: ●	NUMBER OF NONRESIDENT OWNERS/SHAREHOLDERS INCLUDED IN COMPOSITE FILING: ●		Federal Audit Change <input type="checkbox"/>	

**DO NOT ATTACH TO OR MAIL WITH FORM 65 OR 20S, THIS FORM MUST BE MAILED SEPARATELY.**

1. Amount of tax due (see instructions) .....	1	●
2. Interest Due .....	2	●
3. Penalty Due .....	3	●
4. Total tax, interest, and penalty due .....	4	●
5a. Overpayment from 2021 .....	5a	●
b. Estimated, extension, and WNR-V tax payments .....	5b	●
c. Current Year's Composite Payment(s)/Electing Pass-Through Entity Credit(s) from Schedule CP-B line 3 (see instructions) .....	5c	●
d. Total of all payments/credits (add lines 5a through 5c) .....	5d	●
6. Amount to be remitted or (overpayment) (subtract line 5d from line 4) .....	6	●
If paid by check or money order, <b>FORM PTE-V MUST ACCOMPANY PAYMENT.</b> If paid electronically check here <input type="checkbox"/>		
7a. Overpayment to be credited to 2023 return .....	7a	●
b. Overpayment amount to be refunded .....	7b	●

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**

Your Signature _____	Title or Position _____	( ) Daytime Telephone No.	_____ Date
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**Paid Preparer's Use Only**

Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's PTIN
Preparer's Printed Name ●			
Firm's Name (or yours, if self-employed) and Address ●	E.I. Number		
	Telephone Number		
Email Address			

Make remittance payable to: **Alabama Department of Revenue**  
Write – Form PTE-C, tax year, and FEIN on remittance for verification purposes.  
Include with payment Form PTE-V available at [www.revenue.alabama.gov](http://www.revenue.alabama.gov).

Mail to: **Alabama Department of Revenue – PTE-C**  
**P.O. Box 327444**  
**Montgomery, AL 36132-7444**

## 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. At any time during the tax year, did the Partnership/LLC transact business in a foreign country? ●  Yes ●  No  
 If yes, complete the information below:

NAME OF COUNTRY	NATURE OF BUSINESS	TAXABLE INCOME REPORTED TO COUNTRY
a. ●	●	●
b. ●	●	●
c. ●	●	●
d. ●	●	●
e. ●	●	●

4. At any time during the tax year, did the Partnership/LLC invest in another Pass-Through entity? ●  Yes ●  No  
 If yes, complete the information below:

NAME OF ENTITY	FEIN	PERCENT OF OWNERSHIP
a. ●	●	●
b. ●	●	●
c. ●	●	●
d. ●	●	●
e. ●	●	●

**Do not attach the original Qualified Investment Partnership (QIP) Certification to this return! The certification must be filed with the annual Form 65 return for the QIP.**

5. Person to contact for information regarding this return:

Name: ● \_\_\_\_\_

Telephone Number: ● ( \_\_\_\_\_ ) \_\_\_\_\_

Email: ● \_\_\_\_\_

**SCHEDULE**  
**PTE-CK1**



ALABAMA DEPARTMENT OF REVENUE

**2022**

Entity's FEIN

For the year January 1 - December 31, 2022 or other tax year beginning \_\_\_\_\_, 20\_\_\_\_ ending \_\_\_\_\_, 20\_\_\_\_

	(A) Non-Resident Owner's/Shareholder's Name, Street Address, City, State, and ZIP	(B) Social Security Number/FEIN	(C) Entity Type	(D) Percent Ownership	(E) Nonseparately Stated Income + Separately Stated Income + Guar- anteed Payments	(F) Owner's/ Shareholder's Share of Tax Due (Col. E X 5%)	(G) Allocated Investment Credit (Schedule PTE-AJA, Line 20)	(H) Amount of Tax Due (Col F-Col G)	(I) NRC- Exempt
1								<input type="checkbox"/>	
2								<input type="checkbox"/>	
3								<input type="checkbox"/>	
4								<input type="checkbox"/>	
5								<input type="checkbox"/>	
6								<input type="checkbox"/>	
7								<input type="checkbox"/>	
8								<input type="checkbox"/>	
9								<input type="checkbox"/>	
10								<input type="checkbox"/>	
11								<input type="checkbox"/>	
12	Totals page 3 [columns (E) through (H)]								
13	Summary totals for additional pages [columns (E) through (H)]								
14	Totals [columns (E) through (G)] (lines 12 + 13)								
15	Add lines 12 and 13, column (H) and enter here and on page 1, line 1								

IF MORE THAN 11 NON-RESIDENT OWNERS/SHAREHOLDERS, ATTACH ADDITIONAL PAGES AND ENTER SUMMARY TOTALS ON LINE 13 ABOVE.

**SCHEDULE**  
**PTE-CK1**



ALABAMA DEPARTMENT OF REVENUE

**2022**

Entity's FEIN \_\_\_\_\_

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1								<input type="checkbox"/>
2								<input type="checkbox"/>
3								<input type="checkbox"/>
4								<input type="checkbox"/>
5								<input type="checkbox"/>
6								<input type="checkbox"/>
7								<input type="checkbox"/>
8								<input type="checkbox"/>
9								<input type="checkbox"/>
10								<input type="checkbox"/>
11								<input type="checkbox"/>
12								<input type="checkbox"/>
13 Add lines 1 through 12, columns (E) through (H) enter here and on Form PTE-C, page 3, line 13, columns (E) through (H) .....								

ADOR

Additional page \_\_\_\_\_