

For the year January 1 – December 31, 20_____, or other tax year beginning _





ALABAMA DEPARTMENT OF REVENUE

Alabama S-Corporation Nonresident Agreement

______ 20_____, ending _

SHA	REHOLDER SOCIAL SECURITY NUMBER / FEIN	S CORPORATION FEIN
SHA	REHOLDER TAX YEAR	CORPORATION TAX YEAR
NAM	IE	NAME
•		
LEG.	AL RESIDENCE	ADDRESS
CITY	/	CITY
STATE OF LEGAL RESIDENCE ZIP		STATE ZIP
SHA	REHOLDER'S ENTITY TYPE	
	AGE	' REEMENT
	AGI	
(1)	· ·	ax return with the Alabama Department of Revenue and include there e above named entity for any taxable year in which I am a sharehold
(2)	my agent for service of process of any documents from the returns or those of the entity, and that I hereby consent the service of the entity of of th	ove entity and any agent or officer of the entity present in Alabama are Alabama Department of Revenue in connection with my income to personal jurisdiction by the State of Alabama in connection with my by appoint the following person or firm in Alabama as agent for services.
(3)	This agreement will be binding upon my heirs, representative	es, assignees, successors, executors and administrators.
(4)	I understand this agreement may not be revoked or cancelle	d after the due date (with extensions) of the entity's Alabama return.
	SIGNATURE OF OWNER / SHAREHOLDER	TITLE OR STATUS
-	shares are jointly owned, each owner must execute a separa ecuted under power of attorney, so state.)	ate agreement. If held as trustee or custodian, indicate title or status.

A COPY OF THIS FORM MUST BE ATTACHED TO THE ALABAMA FORM 20S RETURN EACH YEAR THE AGREEMENT IS IN EFFECT.

Instructions for Completion of Schedule NRA

Schedule NRA must be completed by each nonresident shareholder of the entity. Once filed, Schedule NRA remains in effect until the shareholder notifies the entity in writing that the Schedule NRA has been revoked. A copy should be filed with the Alabama Form 20S return each year. A copy of Schedule NRA should be maintained for future reference.

If the Schedule NRA is not submitted timely by the entity on behalf of the nonresident shareholder, when applicable, the entity must complete the Form PTE-C on behalf of that shareholder and pay to the state an amount equal to the highest income tax rate applicable to individuals multiplied by the owner's pro rata share of income allocated and apportioned to this State as reflected in the entity's return for the period in question. In the spaces provided at the top of the form, insert the name and legal residence address of the shareholder. Also include the taxpayer identification number (Social Security Number or Federal Employer Identification Number) and the tax year of the owner. BE SURE TO ENTER THE LEGAL RESIDENCE OF THE SHAREHOLDER.

For the S corporation, enter the Federal Employer Identification Number (FEIN), tax year, name, and address.

In paragraph (2) on Schedule NRA, you may elect to insert the name and address of an agent in Alabama (selected by you) that you wish to have for service of documents in connection with the Alabama Income Tax Returns of the shareholder or the entity. This agency designation is OPTIONAL with the owner/shareholder and is in ADDITION to the agents designated by regulation.

This agreement must be signed by the owner/shareholder in the space provided. If the signature is by an attorney-in-fact, agent, or trustee, enter the proper title or status of the signer in the space provided. The shareholder may authorize any other person, including an officer, or employee of the entity to execute this agreement on his/her behalf, if a properly executed power of attorney is filed with this Department no later than the date on which this agreement is submitted. If shares of the Alabama S corporation are jointly owned, each owner must execute a separate agreement.

A nonresident owner of a subchapter K entity cannot enter into a consent agreement. Any consent agreements filed by a subchapter K entity, as defined in §40-18-1, **Code of Alabama 1975**, for its nonresident members prior to the passage of the Entertainment Industry Incentive Act of 2009 by the Alabama Legislature are void, effective for tax years beginning after December 31, 2008.

For further information concerning S corporations, see Reg. 810-3-160.01 and Sections 40-18-176, **Code of Alabama 1975**.