CPT Test 4

**Schedules and Forms Utilized for this Test return**

* Form CPT (LLE Taxed as Corporation)
* WksBPT-NW

**Entity Information**

* CPT Test 4 is a calendar year filer.
* CPT Test 4 is an LLE taxed as a corporation.
* This is a refund due return.
* **Lines 3a-3c and lines 3e-3g should be completed with specific information. See the information listed below “Form CPT, Page 1 – Taxpayer Information and Return Information”.**
* **Form CPT, Page 1 – Taxpayer Information and Return Information**
* Complete lines 3a-5c (except “FEIN NOT REQUIRED” checkbox, line 3d – BPT Account No., line 4a and line 4b).
* Line 3a should be “Heating Elements Frontier”
* Line 3b should be “588226288”
* Line 3c should be “5 Castleway Road”
* Line 3e should be “Athens”
* Line 3f should be “GA”
* Line 3g should be “30204”
* **Form CPT, Page 1 – Computation of Amount Due or Refund Due**
* Complete lines 9-15 and line 17. **Note:** LLEs Taxed as Corporations are not required to complete Schedule AL-CAR; therefore, lines 6-8 should not be populated)
* Complete all fields that have a keying dot in the signature section and paid preparer information.
* **Form CPT, Page 2, Part A – Net Worth Computation (Lines 1-5)**
* Complete all lines in Part A that are applicable to the entity type.
* **Form CPT, Page 2, Part B – Privilege Tax Exclusions and Deductions (Lines 1-20)**
* Complete all lines in Part B, unless they are not applicable to the entity type (ex: lines 3 and 6 are for financial institutions only).
* Enter an apportionment factor less than 100% on line 9.
* Line 20 should be greater than $100.
* **WksBPTNW – Worksheet BPT Net Worth**
* Complete various fields, for LLEs Taxed as Corporations, for WksBPTNW. Lines 16b, 16d, 25b, 25d, 32b, 32d, 34b, and 34d must be completed.