

FORM  
**PTE-E**

Alabama Department of Revenue  
Income Tax Administration Division  
**Pass-Through Entity Election Form**

Pursuant to Act 2021-1, any Alabama S Corporation, as defined by Section 40-18-160, Code of Alabama 1975, and any Subchapter K Entity as defined by Section 40-18-1, Code of Alabama 1975, may elect to be taxed as an Electing Pass-Through Entity.

The election must be made on or before the fifteenth day of the third month following the close of that tax year for which the entity elects to be taxed as an Electing Pass-Through Entity. This election shall be binding for that year and all subsequent tax years and shall not be revoked unless the Electing Pass-Through Entity submits Form PTE-E on or before the the fifteenth day of the third month following the close of that tax year for which the entity elects to no longer be taxed as an Electing Pass-Through Entity.

**Part I- Entity Information**

TYPE OF TAXPAYER (*CHECK ONLY ONE*)

S Corporation       Subchapter K Entity

NAME	FEIN OF ENTITY	TELEPHONE NUMBER
STREET ADDRESS		SUITE
CITY	STATE	ZIP

**Part II- Election Information**

The entity listed above is making the election to become an Electing Pass-Through Entity.

The election is effective for tax year beginning (month, date, year) \_\_\_\_\_

**Part III- Revocation Information**

The entity listed above is revoking the election to become an Electing Pass-Through Entity.

The revocation is effective for tax year beginning (month, date, year) \_\_\_\_\_



***UNSIGNED FORMS WILL NOT BE REVIEWED***



**UNDER PENALTIES OF PERJURY**, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct and complete. I further certify under penalties of perjury that the entity has a vote by or written consent of the members of the governing body of the entity or a vote by or written consent of the owners, shareholders holding greater than 50 percent of the voting control of the entity to make this election.

Signature

Printed Name

Title or Position

Date