



Alabama Department of Revenue
Alabama Business Privilege Tax Return
and Annual Report

1a Calendar Year (Taxable Year 2022 - determination period beginning and ending 12/31/2021)
1b Fiscal Year (Taxable Year 2022 - determination period beginning and ending /2022)
1c Amended Return (Attach Supporting Documentation) 52/53 Week Filer
Type of taxpayer (check only one):
2a C Corporation 2b Insurance Company (See definitions)
2c LLE Taxed as Corporation 2d Financial Institution Group Member 2e Real Estate Investment Trust (REIT)
2f Business Trust Number of AL-CARs attached (Financial Institutions only)

TAXPAYER INFORMATION

3a LEGAL NAME OF BUSINESS ENTITY
3b FEIN
3c MAILING ADDRESS
3d BPT ACCOUNT NO. (SEE INSTRUCTIONS)
3e CITY 3f STATE 3g ZIP CODE
3h FEDERAL BUSINESS CODE NO. (NAICS) (SEE WWW.CENSUS.GOV)
3i CONTACT PERSON CONCERNING THIS FORM
3j CONTACT PERSON'S PHONE NO.
FEIN NOT REQUIRED (SEE INSTRUCTIONS)

RETURN INFORMATION

4a Corporation President Information Change on attached Schedule AL-CAR (Corporation Annual Report)
4b Corporation Secretary Information Change on attached Schedule AL-CAR (Corporation Annual Report)
5a Date of Incorporation or Organization 5b State of Incorporation or Organization 5c County of Incorporation or Organization

COMPUTATION OF AMOUNT DUE OR REFUND DUE

Table with 3 columns: Description, Amount Due, and Total. Rows include Secretary of State corporate annual report fee, Privilege tax due, Net tax due, and Amount to be refunded.

Please Sign Here
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.
Officer's Signature Title Date

Paid Preparer's Use Only
Preparer's signature Date
Firm's name (or yours, if self-employed) and address E.I. No.
Phone No. Preparer's SSN/PTIN ZIP Code

If you are not making a payment, mail your return to:
Alabama Department of Revenue
Business Privilege Tax Section
P.O. Box 327431
Montgomery, AL 36132-7431
Telephone Number: (334) 242-1170

If you are making a payment, mail your return, Form BPT-V, and payment to:
Alabama Department of Revenue
Business Privilege Tax Section
P.O. Box 327320
Montgomery, AL 36132-7320
Web site: www.revenue.alabama.gov



1a. FEIN \_\_\_\_\_ 1b. LEGAL NAME OF BUSINESS ENTITY \_\_\_\_\_ 1c. DETERMINATION PERIOD END DATE (BALANCE SHEET DATE) (MM/DD/YYYY) \_\_\_\_\_

**PART A – NET WORTH COMPUTATION**

**Corporations & Entities Taxed as Corporations**

1	Issued capital stock and additional paid in capital (without reduction for treasury stock) but not less than zero.....	1 ●	
2	Retained earnings, but not less than zero, including dividends payable. For LLC's taxed as corporations and non-stock issuing entities such as business trusts, enter assets minus liabilities .....	2 ●	
3	Gross amount of related party debt exceeding the sums of line 1 and 2.....	3 ●	
4	All payments for compensation or similar amounts in excess of \$500,000.....	4 ●	
5	Total net worth (add lines 1-4).....		5 ●

**PART B – PRIVILEGE TAX EXCLUSIONS AND DEDUCTIONS**

**Exclusions (Attach supporting documentation) (See Instructions)**

1	Total net worth from line 5 above.....			1 ●
2	Book value of the investments by the taxpayer in the equity of other taxpayers .....	2 ●		
3	Financial institutions, only – Book value of the investments in other corporations or LLE's if the taxpayer owns more than 50 percent of the corporation or LLE.....	3 ●		
4	Unamortized portion of goodwill and core deposit intangibles resulting from a direct purchase.....	4 ●		
5	Unamortized balance of properly elected post-retirement benefits pursuant to FASB 106 .....	5 ●		
6	Financial institutions, only – The amount adjusted net worth exceeds six percent of total assets (see instructions).....	6 ●		
7	<b>Total exclusions (sum of lines 2-6)</b> .....			7 ●
8	<b>Net worth subject to apportionment (line 1 less line 7)</b> .....			8 ●
9	<b>Apportionment factor (see instructions)</b> .....	9 ●	%	
10	<b>Total Alabama net worth (multiply line 8 by line 9)</b> .....			10 ●

**Deductions (Attach supporting documentation) (See Instructions)**

11	Net investment in bonds and securities issued by the State of Alabama or political subdivision thereof, when issued prior to January 1, 2000.....	11 ●		
12	Net investment in all air, ground, or water pollution control devices in Alabama.....	12 ●		
13	Reserves for reclamation, storage, disposal, decontamination, or retirement associated with a plant, facility, mine or site in Alabama .....	13 ●		
14	Book value of amount invested in qualifying low income housing projects (see instructions).....	14 ●		
15	<b>Total deductions (add lines 11-14)</b> .....			15 ●
16	<b>Taxable Alabama net worth (line 10 less line 15)</b> .....			16 ●
17a	Federal Taxable Income Apportioned to AL ..	17a ●		
17b	<b>Tax rate (see instructions)</b> .....	17b ●		
18	<b>Gross privilege tax calculated (multiply line 16 by line 17b)</b> .....			18 ●
19	<b>Alabama enterprise zone credit (see instructions)</b> .....	19 ●		
20	<b>Privilege Tax Due (line 18 less line 19)</b> (minimum \$100, for maximum see instructions) Enter also on Form CPT, page 1, line 9, Privilege Tax Due .....			20 ●

Full payment of any amount due for a taxable year is due by the original due date of the return (without consideration of any filing extensions in place).

**C-Corporations must complete and attach an Alabama Schedule AL-CAR**, and enter \$10 for the corporate annual report fee on line 6, page 1.



**Alabama Department of Revenue**  
**Alabama Secretary of State Corporation Annual Report**

1a FEIN 1b LEGAL NAME OF BUSINESS ENTITY (PLEASE TYPE OR PRINT)

1c CONTACT PERSON CONCERNING THIS FORM 1d CONTACT PERSON'S PHONE NUMBER

1e TAXPAYER'S E-MAIL ADDRESS

2a County of incorporation or organization for all Alabama entities . . . . .	2a
2b State or country of incorporation or organization for all foreign entities. . .	2b
3a Date of qualification or registration in Alabama for foreign entities . . . . .	3a
3b Date of incorporation or organization for all entities . . . . .	3b
3c Telephone number of the taxpayer . . . . .	3c
4a Name of registered agent in Alabama . . . . .	4a
4b FEIN or social security number . . . . .	4b
4c Street address . . . . .	4c
4d City . . . . .	4d
4e State . . . . .	4e
4f Zip . . . . .	4f
5a Name of corporate president. . . . . ● (Update <input type="checkbox"/> )	5a ●
5b Social security number . . . . .	5b ●
5c Street address . . . . .	5c ●
5d City . . . . .	5d ●
5e State . . . . .	5e ●
5f Zip . . . . .	5f ●
6a Name of corporate secretary. . . . . ● (Update <input type="checkbox"/> )	6a ●
6b Social security number . . . . .	6b ●
6c Street address . . . . .	6c ●
6d City . . . . .	6d ●
6e State . . . . .	6e ●
6f Zip . . . . .	6f ●
7 Kind of business done in Alabama . . . . .	7
8 Street address of the principal place of business in Alabama . . . . .	8
City, state, and zip code . . . . .	
9 Kind of business done generally . . . . .	9
10 Mailing address of the principal office and place of business if . . . . .	10
outside State of Alabama . . . . .	
City, state, and zip code . . . . .	

Schedule AL-CAR must be completed by C-corporations and S-corporations and is a required attachment to Form CPT or PPT pursuant to the Code of Alabama 1975, Section 10A-2-16.22. Limited Liability Entities are not required to complete Schedule AL-CAR.

In addition, there is a \$10 Secretary of State fee for C-corporations and S-corporations that should be recorded on page 1, line 6 of form CPT or PPT.

Taxpayers filing an initial return are not required to complete Schedule AL-CAR or pay the \$10 Secretary of State fee.

**Schedule AL-CAR is NOT a standalone form. It must be submitted with Form CPT or Form PPT.**

Limited Liability Entities taxed as corporations are not subject to the \$10 Secretary of State fee and are not required to complete Schedule AL-CAR.



Alabama Department of Revenue  
**Balance Sheet – Net Worth Computation**

(FOR FORMS CPT AND PPT)

1a FEIN

1b NAME

1c Determination Period End Date  
(Balance Sheet Date):  
  
(mm/dd/yyyy)

This worksheet is required to be completed to substantiate the net worth computation. This worksheet is for entities that are not required to complete a Schedule L on the federal Form 1120, 1065 and 1120S and disregarded entities that have as its single member a taxpayer that **is not** subject to Alabama business privilege tax (foreign business entities not doing business in the state of Alabama and not registered with the Alabama Secretary of State's office to do business in Alabama). **Individual single member taxpayers should use Worksheet BPT-NWI.**

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash	////		////	
2a Trade notes and accounts receivable		////		////
b Less allowance for bad debts	( )		( )	
3 Inventories	////		////	
4 U.S. government obligations	////		////	
5 Tax-exempt securities	////		////	
6 Other current assets (attach statement)	////		////	
7 Loans to partners (or persons related to partners) <i>(For Limited Liability Entities only)</i>	////		////	
8 Loans to shareholders <i>(For Corporations only)</i>	////		////	
9 Mortgage and real estate loans	////		////	
10 Other investments (attach statement)	////		////	
11a Buildings and other depreciable assets		////		////
b Less accumulated depreciation	( )		( )	
12a Depletable assets		////		////
b Less accumulated depletion	( )		( )	
13 Land (net of any amortization)	////		////	
14a Intangible assets (amortizable only)		////		////
b Less accumulated amortization	( )		( )	
15 Other assets (attach statement)	////		////	
16 <b>Total Assets. Add lines 1 – 15.</b>	////	●	////	●
<b>Liabilities</b>	////		////	
17 Accounts payable	////		////	
18 Mortgages, notes, bonds payable in less than 1 year	////		////	
19 Other current liabilities (attach statement)	////		////	
20 All nonrecourse loans <i>(For Limited Liability Entities only)</i>	////		////	
21 Loans from partners (or persons related to partners)	////		////	
22 Loans from shareholders <i>(For Corporations only)</i>	////		////	
23 Mortgages, notes, bonds payable in 1 year or more	////		////	
24 Other liabilities (attach statement)	////		////	
25 <b>Total Liabilities. Add lines 17–24.</b>	////	●	////	●
<b>Capital/Shareholders' Equity</b>	////		////	
26 Partners' capital accounts <i>(For Limited Liability Entities only)</i>	////		////	
27 Capital stock <i>(For Corporations only)</i>	////		////	
28 Additional paid-in capital <i>(For Corporations only)</i>	////		////	
29 Retained earnings – Appropriated <i>(For Corporations only)</i>	////		////	
30 Retained earnings – Unappropriated <i>(For Corporations only)</i>	////		////	
31 Adjustments to shareholders' equity (attach statement) <i>(For Corporations only)</i>	////		////	
32 <b>Total Capital. Add lines 27–31. <i>(For Corporations only)</i></b>	////	●	////	●
33 <b>Total Liabilities and Shareholders' Equity.</b> <b>Add line 25 and line 26. <i>(For Limited Liability Entities only)</i></b>	////	●	////	●
34 <b>Total Liabilities and Capital. Add line 25 and line 32.</b> <b><i>(For Corporations only)</i></b>	////	●	////	●