

FORM CPT 2022



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 • _____ FEIN NOT REQUIRED (*SEE INSTRUCTIONS*)
 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. • _____
 3k TAXPAYER'S E-MAIL ADDRESS • _____

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

		Amount Due
6 Secretary of State corporate annual report fee \$10	6 ●	
7 Less: Annual report fee previously paid for the taxable year	7 ●	
8 Net annual report fee due (line 6 less line 7)		8 ●
9 Privilege tax due (Page 2, Part B, line 20)	9 ●	
10 Less: Privilege tax previously paid for the taxable year	10 ●	
11 Net privilege tax due (line 9 less line 10)	11 ●	
12 Penalty due (<i>see instructions</i>)	12 ●	
13 Interest due (<i>see instructions</i>)	13 ●	
14 Total privilege tax due (<i>add lines 11, 12 and 13</i>)		14 ●
15 Net tax due (<i>add lines 8 and 14</i>)		15 ●
16 Payment due with return if line 15 is positive. (Form BPT-V must be submitted if payment is made by check.) <i>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).</i>		16 ●
17 Amount to be refunded if line 15 is negative	17 ●	
18 Check here if paid electronically <input type="checkbox"/>		

I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.
Please Sign Here 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. ● _____
 ● _____ ZIP Code ● _____
 Phone No. ● _____ Preparer's SSN/PTIN ● _____

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 Total exclusions (sum of lines 2-6)			7
8 Net worth subject to apportionment (line 1 less line 7).....			8
9 Apportionment factor (see instructions)	9	%	
10 Total Alabama net worth (multiply line 8 by line 9).....			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 Total deductions (add lines 11-14)			15
16 Taxable Alabama net worth (line 10 less line 15)			16
17a Federal Taxable Income Apportioned to AL ..	17a		
17b Tax rate (see instructions)	17b		
18 Gross privilege tax calculated (multiply line 16 by line 17b)			18
19 Alabama enterprise zone credit (see instructions).....	19		
20 Privilege Tax Due (line 18 less line 19) (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)
Assets				
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 Total Assets. Add lines 1 – 15.	////	●	////	●
Liabilities	////		////	
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 Total Liabilities. Add lines 17–24.	////	●	////	●
Capital/Shareholders' Equity	////		////	
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 Total Capital. Add lines 27–31. <i>(For Corporations only)</i>	////	●	////	●
33 Total Liabilities and Shareholders' Equity. Add line 25 and line 26. <i>(For Limited Liability Entities only)</i>	////	●	////	●
34 Total Liabilities and Capital. Add line 25 and line 32. <i>(For Corporations only)</i>	////	●	////	●