



Nonresident Composite Payment Return

For the year January 1-December 31, 2022 or other tax year beginning • _____, 2022, ending • _____, _____

Form PTE-C is used to report Alabama taxable income for all or some of the nonresident owners/shareholders from reported Subchapter K entity or S corporation income and to make payment on behalf of the owners/shareholders in lieu of individual reporting. (CAUTION: Do not include losses on this form.)

Check applicable box: ☐ Subchapter K entity ☐ S corporation ☐ Qualified Investment Partnership ☐ Series LLC	FEDERAL EMPLOYER IDENTIFICATION NUMBER •		FEDERAL BUSINESS CODE •		DEPARTMENT USE ONLY
	NAME •				
	ADDRESS •				
	CITY •	STATE •	ZIP CODE •		
Check if amended: ☐ Amended return	TOTAL NUMBER OF OWNERS/SHAREHOLDERS IN ENTITY: •		NUMBER OF NONRESIDENT OWNERS/SHAREHOLDERS INCLUDED IN COMPOSITE FILING: •		Federal Audit Change • ☐

DO NOT ATTACH TO OR MAIL WITH FORM 65 OR 20S, THIS FORM MUST BE MAILED SEPARATELY.

1. Amount of tax due (see instructions)	1	•
2. Interest Due	2	•
3. Penalty Due	3	•
4. Total tax, interest, and penalty due.	4	•
5a. Overpayment from 2021	5a	•
b. Estimated, extension, and WNR-V tax payments	5b	•
c. Current Year's Composite Payment(s)/Electing Pass-Through Entity Credit(s) from Schedule CP-B, line 3 (see instructions)	5c	•
d. Total of all payments/credits (add lines 5a through 5c)	5d	•
6. Amount to be remitted or (overpayment) (subtract line 5d from line 4)	6	•
If paid by check or money order, FORM PTE-V MUST ACCOMPANY PAYMENT. If paid electronically check here ☐		
7a. Overpayment to be credited to 2023 return.	7a	•
b. Overpayment amount to be refunded.	7b	•

☐ 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.

Please Sign Here

☐ Your Signature
 ☐ Title or Position
 ☐ () Daytime Telephone No.
 ☐ Date

Preparer's Signature
 ☐ Date
 ☐ Check if self-employed
 ☐ Preparer's PTIN

Preparer's Printed Name •

Paid Preparer's Use Only

Firm's Name (or yours, if self-employed) and Address •
 ☐ E.I. Number
 ☐ Telephone Number

Email Address

Make remittance payable to: **Alabama Department of Revenue**
Write – Form PTE-C, tax year, and FEIN on remittance for verification purposes.
Include with payment Form PTE-V available at www.revenue.alabama.gov.

Mail to: **Alabama Department of Revenue – PTE-C**
P.O. Box 327444
Montgomery, AL 36132-7444



Required Entity Information For Partnerships and LLCs

1. List general partners.

NAME OF GENERAL PARTNER	SSN / FEIN	ADDRESS	PERCENT OF OWNERSHIP
a. ●	●	●	●
b. ●	●	●	●
c. ●	●	●	●
d. ●	●	●	●
e. ●	●	●	●

2. List other states in which the Partnership/LLC operates, if applicable.

● _____

● _____

● _____

3. At any time during the tax year, did the Partnership/LLC transact business in a foreign country? ● ☐ Yes ● ☐ No
If yes, complete the information below:

NAME OF COUNTRY	NATURE OF BUSINESS	TAXABLE INCOME REPORTED TO COUNTRY
a. ●	●	●
b. ●	●	●
c. ●	●	●
d. ●	●	●
e. ●	●	●

4. At any time during the tax year, did the Partnership/LLC invest in another Pass-Through entity? ● ☐ Yes ● ☐ No
If yes, complete the information below:

NAME OF ENTITY	FEIN	PERCENT OF OWNERSHIP
a. ●	●	●
b. ●	●	●
c. ●	●	●
d. ●	●	●
e. ●	●	●

Do not attach the original Qualified Investment Partnership (QIP) Certification to this return! The certification must be filed with the annual Form 65 return for the QIP.

5. Person to contact for information regarding this return:

Name: ● _____

Telephone Number: ● (_____) _____

Email: ● _____

SCHEDULE
PTE-CK1



ALABAMA DEPARTMENT OF REVENUE

2022

Entity's FEIN

For the year January 1 - December 31, 2022 or other tax year beginning _____, 20____ ending _____, 20____

	(A) Non-Resident Owner's/Shareholder's Name, Street Address, City, State, and ZIP	(B) Social Security Number/FEIN	(C) Entity Type	(D) Percent Ownership	(E) Nonseparately Stated Income + Separately Stated Income + Guar- anteed Payments	(F) Owner's/ Shareholder's Share of Tax Due (Col. E X 5%)	(G) Allocated Investment Credit (Schedule PTE-AJA, Line 20)	(H) Amount of Tax Due (Col F-Col G)	(I) NRC- Exempt
1	•	•	•	•	•	•	•	•	• ☐
2	•	•	•	•	•	•	•	•	• ☐
3	•	•	•	•	•	•	•	•	• ☐
4	•	•	•	•	•	•	•	•	• ☐
5	•	•	•	•	•	•	•	•	• ☐
6	•	•	•	•	•	•	•	•	• ☐
7	•	•	•	•	•	•	•	•	• ☐
8	•	•	•	•	•	•	•	•	• ☐
9	•	•	•	•	•	•	•	•	• ☐
10	•	•	•	•	•	•	•	•	• ☐
11	•	•	•	•	•	•	•	•	• ☐
12	Totals page 3 [columns (E) through (H)]								
13	Summary totals for additional pages [columns (E) through (H)]								
14	Totals [columns (E) through (G)] (lines 12 + 13)								
15	Add lines 12 and 13, column (H) and enter here and on page 1, line 1								

IF MORE THAN 11 NON-RESIDENT OWNERS/SHAREHOLDERS, ATTACH ADDITIONAL PAGES AND ENTER SUMMARY TOTALS ON LINE 13 ABOVE.

SCHEDULE
PTE-CK1



ALABAMA DEPARTMENT OF REVENUE

2022

Entity's FEIN

For the year January 1 - December 31, 2022 or other tax year beginning _____, 20____ ending _____, 20____

(A) Non-Resident Owner's/Shareholder's Name, Street Address, City, State, and ZIP	(B) Social Security Number/FEIN	(C) Entity Type	(D) Percent Ownership	(E) Nonseparately Stated Income + Separately Stated Income + Guar- anteed Payments	(F) Owner's/ Shareholder's Share of Tax Due (Col. E X 5%)	(G) Allocated Investment Credit (Schedule PTE-AJA, Line 20)	(H) Amount of Tax Due (Col F-Col G)	(I) NRC- Exempt
1 ●	●	●	●	●	●	●	●	● ☐
2 ●	●	●	●	●	●	●	●	● ☐
3 ●	●	●	●	●	●	●	●	● ☐
4 ●	●	●	●	●	●	●	●	● ☐
5 ●	●	●	●	●	●	●	●	● ☐
6 ●	●	●	●	●	●	●	●	● ☐
7 ●	●	●	●	●	●	●	●	● ☐
8 ●	●	●	●	●	●	●	●	● ☐
9 ●	●	●	●	●	●	●	●	● ☐
10 ●	●	●	●	●	●	●	●	● ☐
11 ●	●	●	●	●	●	●	●	● ☐
12 ●	●	●	●	●	●	●	●	● ☐
13 Add lines 1 through 12, columns (E) through (H) enter here and on Form PTE-C, page 3, line 13, columns (E) through (H)								

ADOR

Additional page _____



SCHEDULE
PTE-AJA
PASS THROUGH ENTITY



2022

Alabama Department of Revenue

Alabama Jobs Act – Investment Credit (Form PTE-C)

APPROVED COMPANY NAME

FEIN OF APPROVED ENTITY

PART I – Current Year Alabama Jobs Act Investment Credit

This form is to be completed for each nonresident member that elects to have their portion of the Alabama Investment Credit included as part of the composite return. This form should be attached to the entity's composite tax return each year that the credit is claimed on Form PTE-C.

Name of Nonresident Member/Owner • _____ Social Security No./FEIN • _____

1. Enter the information requested for each project. (Include the amount of credit allocated to income tax)	Project Number:	Amount of Credit allocated to Income Tax
	1a •	•
	1b •	•
	1c •	•
	1d •	•
	1e •	•

2. Total Investment Credit. Enter the sum of all project credits	2 •	
3. Enter Owner's Tax Due from Schedule PTE-CK1, Column F	3 •	

PART II – Application of Alabama Jobs Act Investment Credit

Do you have an Alabama Jobs Act Investment Credit carryforward from a prior year? • ☐ Yes • ☐ No

If "Yes", complete the section below as needed. If "No", skip lines 1 through 15 and complete lines 16 through 20.

1. Enter carryforward amount from prior tax year (•) Project #	1 •	
2. Enter amount from Part I, line 3	2	
3. Amount of credit applied. Enter the lesser of line 1 or line 2	3 •	
4. Unused tax liability limitation. Subtract line 3 from line 2	4 •	
5. Carryforward amount. Subtract line 3 from line 1	5 •	
6. Enter carryforward amount from prior tax year (•) Project #	6 •	
7. Enter amount from line 4	7	
8. Amount of credit applied. Enter the lesser of line 6 or line 7	8 •	
9. Unused tax liability limitation. Subtract line 8 from line 7	9 •	
10. Carryforward amount. Subtract line 8 from line 6	10 •	
11. Enter carryforward amount from tax year (•) Project #	11 •	
12. Enter amount from line 9	12	
13. Amount of credit applied. Enter lesser of line 11 or line 12	13 •	
14. Unused tax liability limitation. Subtract line 13 from line 12	14 •	
15. Carryforward amount. Subtract line 13 from line 11	15 •	
16. Enter amount from Part I, line 1	16 •	
17. Enter amount from line 14. If no carryforward credits, enter amount from Part I, line 3	17 •	
18. Amount of credit applied. Enter the lesser of line 16 or line 17 ..	18 •	
19. Carryforward amount. Subtract line 18 from line 16	19 •	
20. Total credit(s) applied. Add line 3, line 8, and line 13 and 18. Enter here and on Schedule PTE-CK1, Column G	20 •	

*Any unused Alabama Jobs Act Investment Credits may be carried forward for a maximum of 5 years.



ALABAMA DEPARTMENT OF REVENUE
INCOME TAX ADMINISTRATION DIVISION

Subchapter K Affidavit of Exemption by Nonresident

For the tax year beginning _____ and ending _____

This form is to be completed by a nonresident member to certify exemption from AL Code §40-18-24.2. This form should be returned to the entity before the original due date of the entity's return and a copy should be attached to the entity's composite and income tax return each year.

TO BE COMPLETED BY NONRESIDENT MEMBER

NAME OF NONRESIDENT MEMBER ●	FEIN OF NONRESIDENT MEMBER ●	TELEPHONE NUMBER
STREET ADDRESS		
CITY	STATE	ZIP

INFORMATION OF ENTITY REQUESTING EXEMPTION

NAME	FEIN OF ENTITY	TELEPHONE NUMBER
STREET ADDRESS		
CITY	STATE	ZIP

Check the box that applies and sign on page 2:

- ☐ **1. Real Estate Investment Trust (REIT)**
Must not be a captive REIT pursuant to AL Code §40-18-1
This election is required only once. Copies of original affidavit should be attached to future years' returns.
By checking the box above, the above named member hereby certifies that it:
 - a. Agrees to be subject to the personal jurisdiction in this state for all income tax purposes, files returns and pays all AL tax liabilities due for all years in which it is a member and the entity owns property in AL, does business in AL, or otherwise derives income from AL sources.
 - b. Has provided the requesting entity the signed original of this form on or before the due date (without extension) for filing the entity's income tax return for the taxable year for which the composite exemption is being requested.
 - c. Will make estimated income tax payments if required; and
 - d. Certifies that it will not owe any taxes as a result of the dividends paid deduction entitled to REITS.
- ☐ **2. Exempt organization (annual election required)**
The above named member hereby certifies that its share of taxable income sourced to Alabama does not result in unrelated business taxable income.
- ☐ **3. Insurance company member (annual election required)**
The above named member hereby certifies that it pays to Alabama a tax on its premium income and is not subject to Alabama income tax.
- ☐ **4. Pre-Approved Tiered Structure Exemption (prior written approval required and a copy must be attached each year)**
By checking the box above, the above named member hereby certifies that it:
 - a. Elects to remit a composite payment on behalf of its nonresident members' shares of the taxable income sourced to this state in the same manner and subject to the same requirements as the entity in which it owns a direct interest.
 - b. Agrees to be subject to the personal jurisdiction in this state for all income tax purposes together with related interest and penalties; and
 - c. Has provided the requesting entity the signed original of this form 30 days before the due date (without extension) for filing the entity's income tax return for the taxable year for which the composite exemption is being requested.

☐ **5. Capital Credit Exemption (annual election required)**

By checking the box above, the above named member hereby certifies that it:

- a. Has only AL sourced income that is derived from the capital project, and it expects all of its potential liability to be fully offset by the capital credit.
- b. Agrees to be subject to the personal jurisdiction in this state for all income tax purposes together with related interest and penalties; and
- c. Has provided the requesting entity the signed original of this form on or before the due date (without extension) for filing the entity's income tax return for the taxable year for which the composite exemption is being requested.

☐ **6. C Corporations with losses (annual election required)**

By checking the box above, the above named member hereby certifies that it:

- a. Is a C-Corporation that has been in a loss position for the three most recent tax years and expects to be in a loss position for the current.
- b. Has provided this form to the entity in which it is a member on or before the due date (without extension) for filing the entity's income tax return for the taxable year for which the composite payment is required; and
- c. Will make estimated income tax payments, if required.

This form is to be completed by a nonresident member to certify exemption from AL Code §40-18-24.2. This form should be returned to the entity before the original due date of the entity's return and a copy should be attached to the entity's composite and income tax return each year.

☐ I authorize a representative of the Department of Revenue to discuss this form with the entity requesting exemption and any preparer named below.

UNDER PENALTIES OF PERJURY, I swear that the above information is to the best of my knowledge and belief, true, correct, and complete.

Signature of authorized person(s)

Date

Print name(s) and title(s) of the authorized person(s)

Paid Preparer's Use Only

Preparer's Signature	Check if self-employed ☐	Date	Preparer's PTIN
Firm's Name (or yours if self-employed) and address	Telephone No. ()	E.I. No.	
		ZIP Code	
Email Address			