



Alabama Department of Revenue  
Alabama Business Privilege Tax Return

- 1a  Calendar Year (Taxable Year 2024 – determination period beginning \_\_\_\_\_ and ending 12/31/2023)
  - 1b  Fiscal Year (Taxable Year 2024 – determination period beginning ● \_\_\_\_\_ and ending ● \_\_\_\_\_ /2024)
  - 1c  52/53 Week Filer
  - 1d  Amended Return (Attach Supporting Documentation)
  - 1e  No Alabama Factor Presence Nexus (This option is only available for entities formed or organized outside the State of Alabama)
- Type of taxpayer (**check only one**):
- 2a  C Corporation (1120)
  - 2b  C Corporation (1120-F)
  - 2c  Insurance Company (*See definitions*)
  - 2d  LLE Taxed as Corporation
  - 2e  Financial Institution Group Member (Attach Schedule G)
  - 2f  Real Estate Investment Trust (REIT)
  - 2g  Business Trust

**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 Date of Incorporation or Organization ● \_\_\_\_\_

4b State of Incorporation or Organization ● \_\_\_\_\_

4c County of Incorporation or Organization ● \_\_\_\_\_

**COMPUTATION OF AMOUNT DUE OR REFUND DUE**

		Amount Due
5 Privilege tax due (Page 2, Part B, line 20) .....	5 ●	
6 Less: Privilege tax previously paid for the taxable year .....	6 ●	
7 Net privilege tax due (line 5 less line 6) .....	7 ●	
8 Penalty due (see instructions) .....	8 ●	
9 Interest due (see instructions) .....	9 ●	
10 Total privilege tax due (add lines 7, 8 and 9) .....	10 ●	
11 Payment due with return if line 10 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> .....	11 ●	
12 Amount to be refunded if line 10 is negative .....	12 ●	

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. ● \_\_\_\_\_

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](http://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.....			
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) If \$100 or less, STOP. You do not have a filing requirement. Do not submit return. For maximum see instructions. Enter also on Form CPT, page 1, line 5, 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).



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

(FOR FORMS CPT AND PPT)

1a FEIN	1b NAME
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1c Determination Period End Date  
(Balance Sheet Date):

\_\_\_\_\_

(mm/dd/yyyy)

**Individual single member taxpayers should use Worksheet BPT-NWI.**

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 1120-S, 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)

	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 Subchapter K 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> Add line 25 and line 26. <i>(For Subchapter K only)</i> .....		●		●
34 <b>Total Liabilities and Capital. Add line 25 and line 32.</b> <i>(For Corporations only)</i> .....		●		●