

General Information For C Corporations

Corporations Subject To Income Tax:

Sections 40-18-2 and 40-18-31, *Code of Alabama 1975*, impose an income tax on every corporation doing business in Alabama or deriving income from sources within Alabama, including income from property located in Alabama and on every corporation licensed or qualified to transact business in Alabama except for those corporations specifically exempted by §40-18-32.

Public Law 86-272 Check The Box Option:

Taxpayers claiming exemption from state income tax under Public Law 86-272, should check the box, located on Form 20C, page 1. In claiming exemption due to PL 86-272, corporations must complete Alabama's Nexus Questionnaire. The questionnaire can be found on our website at <http://nexus.revenue.alabama.gov>.

Factor Presence Nexus Standard Thresholds Updated. For tax years beginning January 1, 2024, factor presence thresholds are adjusted as follows:

- \$64,000 of property
- \$64,000 of payroll
- \$635,000 of sales
- Or 25% of total property, total payroll or total sales.

Alabama Act 2015-505 established a factor presence standard for business activity in the state to determine nexus for business income tax, business privilege tax and financial institution excise tax. While this legislation initially provided threshold amounts of \$50,000 of property, \$50,000 of payroll and \$500,000 of sales, it stipulated that such threshold amounts should be adjusted periodically consistent with the Consumer Price Index.

Filing Requirements:

Every corporation, joint stock company, or association subject to income tax under Title 40, *Code of Alabama 1975*, is required by §40-18-39 to file a return with the Alabama Department of Revenue for each taxable period stating gross income and allowable deductions and credits. Penalties will be added for failure to timely file, failure to timely pay, or fraudulent filing. The Commissioner of Revenue is authorized to distribute, apportion or allocate income and deductions of related taxpayers to clearly reflect the income of the entities. See §40-18-35(b)(5).

Consolidated Filing:

Please refer to our website at www.revenue.alabama.gov for instructions on filing a Consolidated Corporate Income Tax Return, **Form 20C-C**.

When To File:

ORIGINAL DUE DATE. The returns for calendar year and fiscal year 2024 should be filed one month following the due date of the corresponding federal income returns, including applicable extensions. If the due date falls on a Saturday, Sunday, or state holiday, the return will be due the following business day.

NOTE: This is an extension for filing purposes ONLY. The full amount of the tax liability is due on or by the original due date of the return without the benefit of the additional one-month extension granted by Act 2022-53.

Which Form To Use:

FORM 20C. Corporations must file Form 20C, Corporation Income Tax Return, unless (1) a valid election is in effect to be an S corporation under 26 U.S.C. §1362, (2) a valid election is in effect to be a qualified subchapter S subsidiary under 26 U.S.C. §1361(b)(3) and all of its stock is owned by an Alabama S corporation, or (3) the corporation has exempt status under §§40-18-25(e), 40-18-25(f), or 40-18-32 and the corporation has no unrelated business taxable income.

FORM 20C-C Alabama Consolidated Corporate Income Tax Return. The Form 20C-C must be filed by or on behalf of the members of the Alabama affiliated group in accordance with Alabama Code Section 40-18-39, when a Consolidated Filing election has been made pursuant to Code Section 40-18-39(c). For more information,

please see the instructions for Form 20C-C.

FORM BIT-V. Taxpayers with a business income tax payment of less than \$750 and choose to make a check payment must complete Form BIT-V, Alabama Business Income Tax Voucher. Detach the completed voucher, and mail it along with your payment.

NOTE: *Payments of \$750 or more are required to be made electronically. However, any business income tax payment mailed into the Department must be remitted with Form BIT-V.*

DO NOT staple or otherwise attach your payment or Form BIT-V to your return or to each other. Instead, place the items loose in the envelope.

A valid Form BIT-V must accompany all tax payments that are not made electronically. To obtain Form BIT-V visit our website at www.revenue.alabama.gov.

Estimate/Extension/Informational Requirements:

Estimated Income Tax Payments. A corporation that has an Alabama income tax liability in excess of \$500 must pay estimated tax. The first payment is due by the 15th day of the 4th month of the taxable year. The 2nd, 3rd, and 4th payments are due by the 15th day of the 6th, 9th, and 12th months, respectively.

The amount of required installments shall be 25 percent of the required annual payment. Required annual payment generally means the lesser of a) 100 percent of the tax shown on the return for the taxable year, or b) 100 percent of the tax shown on the return of the corporation for the preceding taxable year. The prior period exception shall not apply if the preceding taxable year was not a taxable year of 12 months or the corporation did not file a return for such preceding taxable year showing a liability for tax. Refer to Alabama Code Section 40-18-80.1.

Large corporations (taxable income of \$1,000,000 or more for any taxable year during the testing period) are required to pay 100 percent of the current year tax. The prior year exception shall not apply in the case of a large corporation. The testing period is the 3 taxable years immediately preceding the taxable year involved. Also, taxable income shall be determined without regard to any net operating loss carried to the taxable year under Section 40-18-35.1. Refer to Alabama Code Section 40-18-80.1.

Estimated tax payments not paid by each quarterly due date will be subject to interest on the underpayment – determined by applying the underpayment rate established by 26 U.S.C. §6621 (as provided by Alabama Code Section 40-18-80.1) to the underpayment for the period of underpayment. In addition, the 10% penalty provided for in Alabama Code Section 40-2A-11 applies to estimated tax payments not paid by the quarterly due date.

Form 2220AL. Relief from the interest and penalty due on underpayment of estimated tax may be granted to eligible taxpayers who file Alabama Form 2220AL and meet one of the exceptions below.

- A corporation computed their required quarterly installments using an approved federal method (**annualized or seasonal**).

- A **Large Corporation** is allowed to base its first quarter installment on the prior year tax liability.

- An exception if the corporation's main source of Alabama Taxable Income is the result of Schedule K-1 income generated from a Pass Through Entity.

See Form 2220AL instructions for more information.

Extension Payments. If estimated payments do not equal or exceed the amount of tax due for the period, the balance of the corporation's tax liability is due on or before the original due date of the return.

Extension payments of \$750 or more must be made electronically. **DO NOT MAIL FORM BIT-V IF THE PAYMENT IS REMITTED ELECTRONICALLY.**

Taxes not paid on or before the unextended due date, without benefit of the additional one-month extension granted by Act 2022-53, will be subject to interest until paid at the rate provided in §40-1-44, *Code of Alabama 1975*, and all applicable penalties.

Returns or payments under \$750 bearing a U.S. Postal Service cancellation no later than midnight of the due date will be considered timely.

CIVIL PENALTIES. Section 40-2A-11 provides additional penalties for (1) failure

to timely file, (2) failure to timely pay, (3) underpayment due to negligence, and (4) underpayment due to fraud. These penalties may be assessed in addition to the amounts provided by §40-18-80.1.

How To File:

REQUIRED ATTACHMENTS. For the return to be considered complete and properly filed, a signed copy of the appropriate federal return (Form 1120, 1120A, 1120F, 1120H, 990/990T, etc.) must be attached. However, if the corporation is completing a 20C proforma return, the appropriate federal return and required attachments should be attached to the Form 20C-C. Failure to attach the complete federal return, as filed with the IRS, with the necessary supporting schedules, forms and statements (ex: Schedule D, Schedule UTP; Form 8886, Form 4797, balance sheet, supporting statements for other income and other deductions) may result in the imposition of delinquent and/or frivolous penalties. In addition to the required federal attachments, Alabama requires copies of Schedules K-1 for each tax entity the corporation held an interest in during the taxable year. Itemized depreciation schedules are not required to be attached to Form 20C, but should be maintained and available upon request.

If the corporation is a member of an affiliated group which files a consolidated federal return, additional information is required. In addition to the signed copy of the appropriate federal return, the following are required: 1) Federal Form 851, the federal affiliations schedule, should be included and the names of those entities subject to Alabama tax should be identified. The names of the entities subject to Alabama tax can either be underlined, or identified by using an (*) asterisk beside the name of the entity. 2) Copies of the supporting schedules, forms and statements filed as an attachment with the appropriate federal form type. This includes items such as the consolidating income spreadsheets (including the column that identifies any eliminations or adjustments that occur as a result of the federal consolidation rules); the consolidating balance sheets (by separate company) for the beginning of the year and the end of the year; supporting statements for other income and other deductions (by separate company). **These supporting statements, forms and schedules should be copies of the actual documents provided to the Internal Revenue Service, not reproduced versions for state tax purposes.** 3) a Proforma U.S. Corporation Income Tax Return Form 1120, with supporting statements, for each separate entity and the Schedule FTI to support any differences in Form 20C, line 1, Federal Taxable Income due to capital gains, charitable contribution and federal SRLY NOLs.

Period Covered:

File the 2025 return for calendar year, fiscal year or short year that begins in 2024. Mark the appropriate box at the top of the form for a calendar, fiscal or short year.

NOTE: A 52/53 week filer can only file a fiscal year or short year return.

Signature:

The return must be signed by an authorized officer of the corporation. If the property or business is being operated by a receiver trustee in bankruptcy or an assignee, such person shall sign for the corporation. Enter the date signed and the title of the person whose signature is affixed. If the return is prepared by anyone other than an employee of the taxpayer, enter the signature and identification information of the preparer.

PAID PREPARER AUTHORIZATION. Above the return signature area is a check box which can be used to authorize the Alabama Department of Revenue to discuss the Alabama Form 20C and its attachments with the paid preparer – who is identified in the Paid Preparer's Use Only section of the return. **To represent the taxpayer before the Alabama Department of Revenue for tax matters related to the return, this box must be checked.**

Where To File/Payment of Tax:

The total amount of the corporation's income tax liability for the period is due on or before the unextended due date of the return. If the return is to be filed under extension, any liability due should be remitted no later than the original due date of the return, without benefit of the additional one-month extension granted by Act 2022-53. Payments of \$750 or more must be made electronically. Non-electronic payments must be remitted with Form BIT-V. **DO NOT MAIL FORM BIT-V IF THE PAYMENT IS REMITTED ELECTRONICALLY.**

ELECTRONIC PAYMENT. Section 41-1-20 requires electronic payments for all single business tax payments of \$750 or more. Substantial penalties will be assessed

for noncompliance.

Electronic Payment Options available:

• **My Alabama Taxes (MAT)** – Taxpayers who have an account with the Alabama Department of Revenue may register and make e-payments using MAT. Visit the Department's website at www.revenue.alabama.gov (click the MAT icon on the home page).

Technical assistance with making a payment using MAT call toll free (1-800-322-4106, option 5 or 334-242-1170, option 5) from 8:00 a.m. through 5:00 p.m. (Central Standard Time).

• **ACH Credit** – Taxpayers making e-payments via ACH Credit must be pre-approved by ADOR. To register, complete and submit Form EFT:001 entitled EFT Authorization Agreement Form. Visit our website at www.revenue.alabama.gov for additional information.

Technical assistance with making a payment using ACH Credit, call the toll free hotline (1-877-256-2447 or 334-353-7659) from 8:00 a.m. through 5:00 p.m. (Central Standard Time)

Make check or money order payable to: Alabama Department of Revenue

Write the corporation's federal employer identification number, the income tax form number or type of payment (Form 20C, Form 20C-C, return, extension payment, estimated tax payment), and the tax year end on the check. Remit with Form BIT-V.

Tax due not paid on or before the due date will be subject to a failure to timely pay penalty of 1% per month, up to 25%, and will accrue interest at the rate provided in §40-1-44.

Specific Instructions

At the top, left-hand corner of page 1 check all applicable boxes if filing PL 86-272, an initial, final, amended return or federal audit change. Check the amended return box if the corporation is amending the return for any reason other than changes that resulted from an IRS audit. Check the federal audit change box if the corporation is amending the return due to changes that resulted from an IRS audit. NOTE: Amended returns should be completed in full and accurately, including a detailed explanation for filing the amended return, supporting documentation to validate the amended changes, and computation of any additional amount due to ADOR or refund due. Blank or partially completed revenue forms require special handling that delays processing and cause unnecessary expenses. Failure to comply with ADOR's requirements may result in the assessment of interest, penalty, and/or other actions. Alabama Code Section 40-18-40 (Rule 810-3-40-.01).

At the top, right-hand corner of page 1, check the appropriate box indicating a calendar year, fiscal year or short year return.

A **calendar tax year** is considered to have 12 consecutive months, beginning January 1 and ending December 31.

A **fiscal tax year** is considered to have 12 consecutive months ending on the last day of any month except December.

A **short tax year** is a tax year of less than 12 months.

A **52/53 week tax year** is a fiscal tax year that varies from 52 to 53 weeks that ends on a set day of the week, and does not have to end on the last day of a month.

Check the 52/53 week checkbox if the tax return is being filed by an entity with a 52/53 week filing election in place for the tax year. The fiscal year or short year checkbox must be selected for a 52/53 week filer.

Check the appropriate filing status. **ONLY ONE BOX** can be checked for the corporation's filing status.

Filing status 1 through 4. Check one of the boxes for filing status 1 through 4 if the taxpayer will not file as part of a consolidated Alabama return. Filing status 1, Corporation operating only in Alabama, should be used by taxpayers with 100% Alabama activities. Filing status 2, Multi-state corporation, is available as an option to taxpayers whose business activity in Alabama is represented by the apportionment percentage (has operations in Alabama and one or more states). Filing status 3, Percentage of Sales, is available as an option to taxpayers whose only activities within Alabama consist of sales and do not include owning or renting real estate or tangible personal property and whose gross Alabama sales are not in excess of \$100,000. Use Schedule D-2 to compute tax. Filing status 4, Separate (Direct) Accounting, should only be used by taxpayers that have received prior permission from the Alabama Commissioner of Revenue.

Filing status 5, Proforma return, should be used only by those taxpayers who

have elected to file as part of an Alabama Affiliated Group. Taxpayers with a valid election to file as part of a consolidated Alabama return must mark "Filing Status 5" and include the return with Form 20C-C in order for each company's return to process correctly. Taxpayers should not check the box for filing status 1 through 4 if they are part of an affiliated filing. In addition to checking Filing status 5, Schedule D-1 must be completed by the entity whose business activity in Alabama is represented by the apportionment percentage (has operations in Alabama and one or more states). Taxpayers with 100% Alabama activities should not complete Schedule D-1. Schedule D-2 may be completed by the entity whose only activities within Alabama consist of sales and do not include owning or renting real estate or tangible personal property and whose gross Alabama sales are not in excess of \$100,000; or Schedule C should be completed if the taxpayer has received prior permission from the Commissioner of Revenue to report utilizing the Separate (Direct) Accounting. Items reported on Schedule C are excluded from apportionable income and are allocated either to Alabama or to another state. See Rule 810-27-1-.01. Please see our website at www.revenue.alabama.gov for instructions on filing a Consolidated Tax Return.

In the top, center block of page 1 enter the corporation's federal business code number, its federal employer identification number (FEIN), and its name and mailing address, if applicable, include mail/postal stop, suite, floor, etc. in the next box, followed by city, state, country (if not US), and the nine digit zip code. Below the address check the appropriate box to indicate which form the taxpayer files for federal purposes. **CHECK ONLY ONE BOX.**

If this corporation is included in a consolidated federal group, check the block and enter the name and federal employer identification number of the federal common parent. If this corporation files as part of a consolidated Alabama group, check the block and enter the name and federal employer identification number of the Alabama parent corporation.

Check the appropriate box to indicate the following:

- Alabama Form 2220AL is attached. This form is used to compute underpayment of estimated taxes based on allowable federal method.

- Schedule FTI, Schedule of Adjustments to Federal Taxable Income is attached. The Alabama Department of Revenue now requires the Schedule FTI to reconcile any differences between the federal taxable income on line 30 of the Proforma Federal 1120 and the federal taxable income reported on line 1 of the Alabama Form 20C.

BE SURE TO FILL OUT ALL APPLICABLE LINES ON PAGE 1 even if detailed schedules are attached. Failure to properly complete the return may result in delinquent penalties.

LINE 1. Enter the amount of the corporation's federal taxable income or (loss) from the corporation's federal income tax return. REITs should enter the Real Estate Investment Trust Taxable Income from the federal 1120-REIT return. Regulated Investment Companies (RICs) should enter the Investment Company Taxable Income from the federal 1120-RIC return. Tax exempt entities should enter the Unrelated Business Taxable Income from the federal 990-T return.

LINE 2. Enter the amount of the net operating loss deduction claimed by the corporation from the federal income tax return.

LINE 3. Enter the net amount of reconciliation adjustments from line 26, Schedule A, on page 2. If the net reconciliation deduction exceed additions, enter the net amount as a negative number. Example: -235.

LINE 5. Enter the amount shown on page 3, Schedule C, line 2, Column E. Enter net non business income as a negative number. Example: -235.

Net nonbusiness income is a negative amount in computing total apportionable income on line 6. Net nonbusiness expense or loss is a positive amount in computing total apportionable income on line 6.

LINE 6. Enter the sum of lines 4 and 5. Special attention should be paid to whether the amounts on lines 4 and 5 are positive or negative. Negative amounts must be netted against positive amounts.

LINE 9. Enter the amount shown on page 3, Schedule C, line 2, Column F. Enter net non business expense or loss as a negative number. Example: -235.

Net nonbusiness income allocated to Alabama is a positive amount in computing Alabama income before federal income tax deduction. Net nonbusiness expense or (loss) allocated to Alabama is a negative amount in computing Alabama income before federal income tax deduction.

LINE 11b. Enter the total health insurance premiums paid as allowed by Section 40-18-15.3. The law allows qualifying employers to deduct 100 percent (100%) of the amount paid as health insurance premiums on qualifying employees in connection

with an employer-provided health insurance plan. Attach an itemized list of qualified employees. Include the employee name, social security number; and the amount of health insurance premiums paid.

LINE 13. Enter the amount of net operating loss (not to exceed line 12, Alabama Income before net operating loss) carried forward from taxable years beginning after December 31, 2003. **Complete Schedule B** showing the amount of net operating loss incurred for each tax period beginning January 1, 2005 or later and the amount of such loss absorbed in each subsequent taxable period. Schedule B must be completed for the return to be considered complete and may result in an automatic denial of any net operating loss claimed. **Signed Copies of the Alabama corporate income tax returns (page 1 only) for all applicable years more than six years old must be attached, including tax periods where the net operating losses were utilized.**

A net operating loss is the excess of allowable deductions over the gross income of a corporation during a taxable year. A net operating loss is applied to the first taxable year to which it may be carried. A loss incurred in a taxable year beginning after December 31, 1984 may be carried forward 15 consecutive years.

Corporations may not carry back a net operating loss to offset Alabama income in prior years.

LINE 15. ALABAMA INCOME TAX (Alabama income tax rate is 6.5%) – multiply line 14 by 6.5%

LINE 16. The increase in tax due to the LIFO reserve recapture is payable in 4 equal installments. The first installment is due no later than the due date (without extension) for filing the return for the last taxable year before the corporation became an S corporation. The 3 succeeding installments are due no later than the due date (without extension) for the succeeding 3 years. To calculate the LIFO tax deferral, multiply the amount of LIFO reserve recapture included in the Federal taxable income by 6.5%. Multiply the total by 75%. Enter the result on line 16 not to exceed line 15 on page 1. Multistate taxpayers should calculate the LIFO tax deferral by multiplying the result from above by the apportionment percentage on page 1, line 7.

LINE 17. Enter the amount of Alabama Income Tax after LIFO Reserve Tax Deferral.

LINE 18. Enter the amount of Non refundable Credits/Exemptions from Schedule BC, Section E, line E3. Refer to instructions for Schedule BC.

LINE 19. Enter the amount of net tax due to Alabama.

LINE 20a. Enter the amount of tax overpayments carried over from the prior year.

LINE 20b. Enter the amount of estimated tax payments made during the year.

LINE 20c. Enter the total Composite Payment(s) and/or Electing Pass-Through Entity Credit(s) from Schedule CP-B, line 3. **Schedule CP-B must be completed and attached to the Form 20C if you are claiming composite payment(s) or Electing Pass-Through Entity credit(s).** Refer to the Schedule CP-B instructions for additional information.

LINE 20d. Enter the amount of any extension payments made for the tax year.

LINE 20e. This line is only to be used if a taxpayer is filing an AMENDED RETURN. The amount shown should be any payments made with the original return and/or any payments made because of adjustments to the return by the Alabama Department of Revenue.

LINE 20f. Enter the amount of refundable credits from Schedule BC, Section F, line F3. Refer to instructions for Schedule BC.

LINE 21a. Enter the amount of the overpayment to be applied to next year's estimated tax.

LINE 21b. Enter the amount of the overpayment elected to be contributed to the Penny Trust Fund.

Once the election is made to apply an overpayment to the next year's estimated tax and/or contribute to the Penny Trust Fund, the election may not be changed. The amount of overpayment applied to the estimated tax for the following year will not be refunded until after the following year's tax return has been filed. Contributions to the Penny Trust Fund are designated for the promotion of public schools and public health.

LINE 21c. Penalty Due – Enter the sum of penalty boxes (late payment estimate penalty and other penalty).

Late Payment Estimate (Form 2220AL) – Enter amount from Form 2220AL, Part II, line 4a. Estimated tax payments not paid by each quarterly due date will be subject to an underpayment penalty – determined by applying the underpayment rate established by 26 U.S.C. §6621 (as provided by Alabama Code Section 40-18-80.1)

to the underpayment for the period of underpayment. In addition, the 10% penalty provided for in Alabama Code Section 40-2A-11 applies to estimated tax payments not paid by the quarterly due date.

Must be completed if taxpayer utilizes Form 2220AL, as an alternative method to compute penalty and interest, as a result of underpayment of estimated tax. If estimate penalty is not calculated, estimate penalty will be calculated based on equal quarterly installments.

Other (Penalty on Tax)

If the return is not filed on or before the due date (with extensions), enter a delinquent penalty of 10% of the tax due or \$50, whichever is greater. Taxes not paid by the original due date will be subject to a late payment penalty of 1% per month for each month or fraction thereof that the tax remains unpaid, up to 25%, as provided in §40-2A-11.

LINE 21d. Interest Due - Enter the sum of interest boxes (estimate interest and interest on tax).

Estimate Interest (Form 2220AL)

Enter amount from Form 2220AL, Part II, line 4b. Estimated tax payments not paid by each quarterly due date will be subject to interest on the underpayment – determined by applying the underpayment rate established by 26 U.S.C. §6621 (as provided by Alabama Code Section 40-18-80.1) to the underpayment for the period of underpayment.

Must be completed if taxpayer utilizes Form 2220AL, as an alternative method to compute penalty and interest, as a result of underpayment of estimated tax. If estimate penalty is not calculated, estimate penalty will be calculated based on equal quarterly installments.

Interest on Tax

Enter the amount of interest due on the balance of tax due, computed from the due date (without extensions) of this return to the date paid. The Alabama interest rate is the same as provided in 26 U.S.C. §6621.

LINE 22. Enter the amount of tax due or the amount to be refunded. Refunds should be entered as a negative. Example: -235.

ELECTRONIC PAYMENT INDICATOR. Check the box if the payment shown due on this return was made electronically. Payments of \$750 or more must be made electronically.

Instructions For Schedule A

The Alabama income tax law is similar, but not identical, to the federal income tax law. It is necessary to make certain adjustments to reconcile federal taxable income before federal net operating loss to total taxable income from all locations computed in accordance with Alabama income tax law and rules before adjustments for federal income tax and net operating loss carryforward. Use Schedule A to itemize these reconciliation adjustments.

NOTE: Sections 40-18-33, 40-18-34, and 40-18-35 define Alabama corporate taxable income, and the definition was revised for taxable years beginning on or after January 1, 2001.

MULTI-STATE CORPORATIONS MUST NOT USE SCHEDULE A TO MAKE ADJUSTMENTS FOR NONAPPORTIONABLE (NONBUSINESS) ITEMS. Adjustments for these items must be made on Schedule C.

Additions To Federal Taxable Income:

LINE 1. Enter the amounts of state and/or local taxes based on net income or measured by net income which have been deducted on the federal return.

(If netted with line 11 below and the amount is negative, enter on line 11.)

LINE 2. Enter the amount of interest earned which is exempt from federal taxation. This includes state and local municipal bonds.

LINE 3. Enter the amount of dividend income earned from corporations of which the taxpayer owns less than 20% of the stock (by vote and value) to the extent the dividends are deducted in computing taxable income for federal income tax purposes.

LINE 4. Enter any Federal deductions taken on pollution control items which were previously deducted on an Alabama income tax return (for equipment placed in service during tax years beginning prior to 1/1/2001 only).

LINE 5. Real estate investment trusts (REIT) enter the net income from foreclosure property from Federal Form 1120-REIT.

LINE 6a. Enter the Total Intangible/Interest Expenses Paid to All Related Mem-

bers from line 14 of the Alabama Schedule AB (Add Back Form).

LINE 6b. Enter the Total Exempt Amount from line 15 of the Alabama Schedule AB (Add Back Form).

LINE 6c. Add back otherwise deductible related member interest or intangible expenses and costs except to the extent the corporation establishes that the expense satisfies an exception in §40-18-35(b) and Alabama Rule 810-3-35-.02. **(Schedule AB must be attached.)**

LINE 7. Captive REIT – Dividend Paid Deduction. Captive REITs are required by Section 40-18-35, *Code of Alabama 1975*, to add the federal Dividends Paid Deduction back to the federal taxable income in computing Alabama taxable income.

A Captive REIT is defined in Section 40-18-1, *Code of Alabama 1975*, as: "Any REIT whose shares or certificates of beneficial interest are not regularly traded on an established securities market and are owned or controlled, at any time during the last half of the tax year, by an association taxable as a corporation that is not exempt from tax under 26 U.S.C. §501(a), and is not any of the following: (i) a REIT; (ii) a listed Australian property trust (including any trust that a listed Australian property trust owns or controls, directly or indirectly, seventy-five percent or more of the voting power or value of the beneficial interests or shares of such trust); or (iii) any qualified foreign entity. The term "Captive REIT" shall not include any REIT at least 50 percent of the shares of which (by vote or value) are owned or controlled, directly or indirectly, at any time during the last half of the tax year, by a financial institution, as such term is defined in Chapter 16. For purposes of this definition, own or control means to own or control directly, indirectly, beneficially, or constructively more than fifty percent (50%) of the voting power or value of an entity. The attribution rules of 26 U.S.C. §318, as modified by 26 U.S.C. §856(d)(5), apply in determining ownership and control."

LINE 8. Enter contributions not deductible on the state income tax return due to an election to claim a state tax credit, i.e. Growing Alabama credit, etc.

LINE 9 & 10. Other items required to be added back to federal taxable income to arrive at Alabama taxable income should be entered on line 9 and line 10. A brief description should be written in if an amount is reported on line 9 or line 10.

LINE 11. Enter the sum of lines 1 through 10.

Deductions From Federal Taxable Income:

LINE 12. Enter the amount of refunds of state and/or local taxes on net income which have been refunded and included in federal income (only if not netted in line 1 above).

LINE 13. Enter the amount of interest income earned on obligations of the U.S. government. Do not include interest on federal tax refunds or interest income from FNMA, GNMA, Federal Home Loan Mortgage Corporation, or World Bank, since instruments issued by these organizations are not direct obligations of the U.S. government.

LINE 14. Enter the amount of interest income earned on obligations of the State of Alabama or any of its subdivisions or instrumentalities to extent included in the Federal return.

LINE 15. Enter the amount of aid or assistance provided to the Alabama State Industrial Development Authority pursuant to §41-10-44.8(d).

LINE 16. Enter expenses not deductible on the federal income tax return due to an election to claim a federal tax credit, i.e. jobs credit, etc.

LINE 17. Enter dividends described in 26 U.S.C. §78 received from corporations in which taxpayer owns more than 20% of stock by vote or value.

LINE 18. Enter dividends, including those described in 26 U.S.C. §951, from non-U.S. corporations to the extent the dividend income would be deductible under 26 U.S.C. §243 if received from a U.S. corporation. Taxpayer must own more than 20% of these payer corporations by vote or value.

LINE 19. Enter dividends from foreign sales corporations as defined in 26 U.S.C. §922.

LINE 20. Enter the amount of depletion on oil and gas wells, but only to the extent the depletion allowed by §40-18-16 exceeds the amount allowed by federal law.

LINE 21. Enter on Line 21 any difference in the Federal Recapture Amount (Reported on line 35, Part IV, Form 4797) and the Alabama Recapture Amount due to the basis difference resulting from Alabama's decoupling from the provisions of the 2008 Federal Economic Stimulus Act. Include any difference in loss on items of property disposed of caused by an Alabama basis being greater than the federal basis due to the federal bonus depreciation having been taken as allowed by the 2008 Federal Economic Stimulus Act or the additional Section 179 expense deduction having been taken as allowed by the 2008 Federal Economic Stimulus Act. Identify the items of

property on an attachment to the return.

LINE 22. Enter the Section 40-18-8.1 gain exclusion. A qualified investment fund's gain shall not be recognized upon the disposition of the fund's ownership interest in a qualified entity. A qualified investment fund is any company which meets all the following: a. The fund made its investments in the qualified entity after the August 5, 2019 and b. For a period of five years after the disposition date, the fund invests the moneys resulting from the disposition in another qualified entity.

LINE 23. Enter Global intangible low-taxed income included in the gross income under 26 U.S.C. §951A.

LINE 24. Other items required to be deducted from federal taxable income to arrive at Alabama taxable income should be entered on line 24. A brief description should be written in if an amount is reported on line 24.

LINE 25. Enter the sum of lines 12 through 24.

LINE 26. Subtract line 25 from line 11 and enter the result on line 26. If line 25 is larger than line 11, enter the net amount as a negative number. Example: -235. Carry the amount on line 26 to page 1, line 3.

Instructions For Schedule B

For taxable years beginning after December 31, 1984, a net operating loss may be carried forward for a maximum of 15 years. There is no provision in Alabama tax law that allows corporations to carry a net operating loss back to prior taxable years.

NOTE: Failure to properly complete Schedule B will result in an automatic denial of any net operating loss claimed.

Schedule B must be completed in order to claim the net operating loss deduction. **Signed Copies of the Alabama corporate income tax returns (page 1 only) for all applicable years more than six years old must be attached, including tax periods where the net operating losses were utilized.**

NOTE: Please begin the net operating loss schedule with the oldest loss year first, ending with the most current loss year. Please list loss years only. Tax years that utilize net operating losses should not be listed. All net operating losses should be listed separately. Net operating losses acquired from another entity that previously filed in Alabama should not be combined on the same line with losses generated by the taxpayer in the same period.

Column 1. Enter the tax year end (MM/DD/YYYY) in which the net operating loss was generated.

Column 2. Enter the amount of the net operating loss incurred by the corporation for the tax period in Column 1.

Column 3. Enter the amount of the net operating loss utilized in prior years for the loss listed in Column 2.

Column 4. Enter the amount of the net operating loss to be utilized in the current tax period, not to exceed the remaining balance for this loss period.

Column 5. Enter the remaining balance of the unused net operating loss for this loss period. (Column 2 – Column 3 – Column 4 = Column 5.)

The Alabama net operating loss deduction is limited to net operating losses incurred by a corporation which did business in Alabama and filed Alabama corporate income tax returns in prior taxable years.

Column 6. Check the box for any net operating losses that were acquired from other entities previously filing in Alabama. If this box is checked, Schedule B-1 should be completed (see instructions below).

Instructions For Schedule B-1

This schedule should be completed when taxpayers have unutilized net operating losses that have been acquired through a merger or acquisition with another entity previously filing corporate tax returns in Alabama. The taxpayer should still report the net operating loss amounts on Schedule B of the Alabama Form 20C and check the box in column 6 of Schedule B indicating which net operating losses have been acquired. If the acquired losses are subject to federal limitations, attach documentation and detailed limitation calculations.

Column A. Enter the name of the entity from which the net operating loss was acquired.

Column B. Enter the Federal Employer Identification Number (FEIN) of the entity from which the net operating losses were acquired.

Column C. Enter the tax year-end for the tax period from which the net operating loss was acquired.

Column D. Enter the remaining unutilized balance of net operating loss acquired from the entity that previously filed in Alabama.

Instructions For Schedule C

Enter on Schedule C all items of nonbusiness income, nonbusiness loss, and nonbusiness expense. These items are excluded from apportionable income and are allocated either to Alabama or to another state. See Rule 810-27-1-.01 for a discussion of the classification of income and expense into business and nonbusiness categories and the assignment of nonbusiness items to specific jurisdictions.

Beside the line number in Schedule C, enter the item description. In Column A, enter the total amount of gross income or loss to be excluded from apportionable income. In Column B enter the amount of gross income or loss allocable to Alabama.

Enter total nonbusiness expense in Column C and any allocable to Alabama in Column D. Nonbusiness expense may exceed nonbusiness income and, in fact, may be present when there is no nonbusiness income. Expenses which are not directly identifiable as business or nonbusiness must be prorated. See Rule 810-27-1-.01. The method for prorating interest expense is to multiply total interest expense deducted on the federal return by a fraction, the numerator of which is the average amount invested in nonbusiness assets at cost and the denominator of which is the average amount invested in total assets at cost. Investments originally acquired by means of stock for stock swaps may be eliminated from both the numerator and the denominator of the nonbusiness interest expense proration factor.

Subtract Column C from Column A, and enter the remainder in Column E. Subtract Column D from Column B, and enter the remainder in Column F.

Add the amounts in Columns E and F, and enter the totals on line 2. Carry the total of Column E to page 1, line 5. Carry the total of Column F to page 1, line 9.

Instructions For Schedule D-1

ENTER ALL SCHEDULE D-1 AMOUNTS AS POSITIVE (+) VALUES.

The corporation's business activity in Alabama is represented by the apportionment percentage. Except for special cases provided for in Rule 810-27-1.18, the apportionment factor is the total of Alabama Sales divided by total Everywhere Sales.

Sales Factor:

LINE 1. In the Alabama column, enter amount of receipts from Alabama sales. In the Everywhere column enter sales for everywhere. If this amount does not correspond with line 1 of Federal Form 1120, attach an explanation and reconciliation.

LINE 2. Enter in the appropriate columns the gross business dividends, if any. (Note: Dividends included in apportionable income should be reported on line 19.)

LINE 3. Enter in the appropriate columns the gross business interest income.

LINE 4. Enter in the appropriate columns the gross business income from rents.

LINE 5. Enter in the appropriate columns the gross business income from royalties.

LINE 6. Enter in the appropriate columns the gross receipts from the sale or disposition of assets used in the business. See Rule 810-27-1-.15 for exclusion of amounts which would distort the factor.

LINE 7. Enter in the appropriate columns the amounts of other business gross receipts, and identify the nature of such receipts and their location in the federal return.

LINE 8a. Total the Alabama column for lines 1 through 7.

LINE 8b. Total the Everywhere columns for lines 1 through 7.

LINE 9. Divide line 8a by 8b. This is the ALABAMA APPORTIONMENT PERCENTAGE. Enter here and on page 1, line 7.

Instructions for Schedule D-2

This schedule should be used only by taxpayers whose only activity in Alabama consists of sales and does not include owning or renting real estate or tangible personal property, and whose gross Alabama sales does not exceed \$100,000.00.

The tax liability is based on a percentage, .25% (or .0025), of Alabama gross sales. See §40-18-23 for further information.

LINE 1. In the Alabama column, enter the amount of receipts from sales. In the Everywhere column, enter sales for everywhere. If this amount does not correspond with line 1 of Federal Form 1120, attach an explanation and reconciliation.

Instructions for Schedule E

This schedule should be used to compute the amount of the corporation's federal income tax deduction allowed for Alabama corporate income tax purposes.

Corporations filing a consolidated federal return must complete lines 1-12 of this schedule. Corporations filing separate company federal returns should complete lines 6-12 of this schedule only. Lines 1-5 are used to compute the amount of the consolidated federal tax liability attributable to the company filing Form 20C.

If the corporation is a member of an affiliated group which files a consolidated federal return, the approved election made under IRC §1552 that must be used is the 1552(a)(1) method. **The Department no longer accepts the 1552(a)(2) or 1552(a)(3) methods for calculating the federal income tax deduction.** In using 1552(a)(1), the workpapers should include the member's share of federal taxable income (line 30 of Form 1120), **positive amounts only**. Losses should be entered as a \$0.00.

LINE 1. Enter the corporation's separate federal taxable income from line 30 or 31 of the proforma 1120.

LINE 2. Enter the group's total positive federal taxable income – See Rule 810-35-.01(3).

LINE 3. Divide the corporation's separate federal taxable income as shown on line 1 by the group's total positive federal taxable income as shown on line 2. Enter the result.

LINE 4. Enter the consolidated federal income tax (liability/payments).

Accrual-basis taxpayers should enter the amount of the corporation's consolidated federal income tax. The federal liability should correspond with Federal Form 1120, Schedule J.

Cash-basis taxpayers should enter the actual tax payment forwarded to the Internal Revenue Service during the tax period.

Real estate investment trusts should not include the tax imposed by IRC §857(b)(6) on prohibited transactions as part of the federal tax deduction.

LINE 5. Multiply the percentage from line 3 by the consolidated federal income tax (liability/payment) as shown on line 4. Enter the result.

LINE 6. Enter the taxpayer's federal income tax (or share of the consolidated federal income tax, if included in a consolidated return, as computed on lines 1-5 above) – See Rule 810-3-35-.01.

Accrual-basis taxpayers should enter the amount of the corporation's federal income tax. The federal liability should correspond with Federal Form 1120, Schedule J.

Cash-basis taxpayers should enter the actual tax payment forwarded to the Internal Revenue Service during the tax period.

Real estate investment trusts should not include the tax imposed by IRC §857(b)(6) on prohibited transactions as part of the federal tax deduction.

LINE 7. Enter the amount of Alabama income from line 10, page 1.

LINE 8a. Enter the amount of federal taxable income adjusted to Alabama basis from line 4, page 1.

LINE 8b. Enter the amount of income excluded from Alabama Taxable Income (include any amounts listed on Schedule A lines 13, 14, 17, 18, and 19).

LINE 8c. Enter the sum of lines 8a and 8b.

LINE 9. If the amounts on line 7 and line 8c are greater than zero, divide the amount on line 7 by the amount on line 8c. If the amounts on line 7 and/or line 8c are zero or less than zero, enter zero. This is the federal income tax ratio. If the percentage calculated on line 9 exceeds 100%, the percent should be recalculated as the percentage of allocable gross income as shown on Schedule C.

LINE 10. Multiply the amount of federal income tax attributed to this corporation as shown on line 6 by the federal income tax ratio as shown on line 9. Enter the result.

LINE 11. If a corporation takes a deduction for federal income tax on its Alabama return and in a later year all or a portion of the tax claimed as a deduction is refunded by the Internal Revenue Service, the taxpayer is required to recognize the refund on its Alabama return to the extent of the benefit received in the year of the deduction.

Cash-basis taxpayers recognize refunds in the year they are issued by the Internal Revenue Service. Accrual-basis taxpayers recognize refunds in the year in which the refund is accrued for financial accounting purposes. An accrual-basis taxpayer receiving a refund as a result of a NOL carryback would accrue the refund in the year of the carryback.

Multistate taxpayers filing separate federal returns (not requiring allocation of the refund among members of a consolidation) should apportion the refund to Alabama

using the following steps:

(1) If the total refund received or accrued results from a carryback to more than one previous year, identify each of the years to which the carryback is applied and designate the amount attributable to each year.

(2) Multiply the amount of refund attributable to each year by the same percentage used to apportion income to Alabama on that year's return as last reported or audited.

(3) Add the results obtained in Step 2 for all years.

(4) Enter the total on line 11.

A multi-state taxpayer filing its federal return as a member of a consolidated group must apportion the refund to each member of the group at the same ratio that the tax deduction being refunded was originally apportioned. See 810-3-35-.01.

After the amount of refund attributable to the separate corporation has been determined for each year, the four (4) steps provided above for corporations filing separate federal returns may be followed in determining the amount of federal income tax refund to be entered on line 11.

LINE 12. Subtract line 11 from line 10. If line 10 is larger than line 11, enter the net federal income tax deduction on line 12 and carry to line 11a of page 1.

If line 11 is larger than line 10, enter the net federal income tax refund on line 12 and carry to line 11a of page 1.

Instructions for Schedule F

The amounts reported on the balance sheet should agree with the books and records of the corporation. Attach a statement explaining any differences between federal and state amounts or any differences between the balance sheet and the corporation's books and records. Follow the instructions for federal Form 1120, Schedule L.

INSTRUCTIONS

Assets

Line 1. Cash – Enter the amount of cash and the amount retained in certificates of deposit on this line.

Line 2. Trade notes and accounts receivable – Enter the book value of trade notes and the book value of accounts receivable that are payable to the business entity.

Line 3. Inventories – Enter the book value of inventories held by the business entity.

Line 4. U.S. government obligations – Enter the book value of financial debt instruments backed by the US government such as: treasury bonds, treasury bills, and savings bonds.

Line 5. Tax-exempt securities – Enter the book value of: 1.) State and local government obligations for which interest is excludable from gross income, and 2.) Stock in a mutual fund or other regulated investment company that distributed exempt-interest dividends during the tax year of the business entity.

Line 6. Other current assets (attach statement) – Enter the book value of current assets (assets that are reasonably expected to be converted into cash in less than 1 year) not entered elsewhere on lines 1 through 5. Amounts included here should not be included elsewhere on lines 1 through 13. Attach a statement itemizing the separate categories and amounts of other current assets included in the total of current assets.

Line 7. Loans to shareholders – Enter the book value of loans issued by the business entity to the business entity's shareholders.

Line 8. Mortgage and real estate loans – Enter the book value of mortgage and real estate loans issued by the business entity. Loans entered on line 7 should not be included on line 8.

Line 9. Other investments (attach statement) – Enter the book value of investments not entered elsewhere on lines 1 through 8. Amounts entered here should not be included elsewhere on lines 1 through 14. Attach a statement itemizing the separate categories and amounts of other investments included in the total of other investments.

Line 10 (a). Buildings and other depreciable assets – Enter the book value of buildings, including capital improvements, and other depreciable assets without deduction of accumulated depreciation.

(b). Less accumulated depreciation – Enter the amount of accumulated depreciation in columns (a) and (c) respectively. Deduct accumulated depreciation of buildings and depreciable assets from the amount on line 10 (a) and enter the differences in columns (b) and (d).

Line 11 (a). Depletable assets – Enter the book value of Depletable assets without deduction of accumulated depletion.

(b). Less accumulated depletion – Enter the book value of accumulated depletion of depletable assets in columns (a) and (c). Deduct accumulated depletion of depletable assets from the amount on line 11 (a) and enter the differences in columns (b) and (d).

Line 12. Land (net of amortization) – Enter the book value of land reduced by the amount of amortization.

Line 13 (a). Intangible assets (amortizable only) – Enter the book value of intangible assets (assets that lack physical substance such as: patents, copyrights, franchises, goodwill, trademarks, trade names, etc.) without deduction of amortization.

(b). Less accumulated amortization – Enter the amount of accumulated amortization of intangible assets in columns (a) and (c) respectively. Deduct accumulated amortization of intangible assets from the amount on line 13 (a) and enter the differences in columns (b) and (d).

Line 14. Other assets (attach statement) – Enter the book value of any assets not entered elsewhere on lines 1 through 12. Attach a statement itemizing the separate categories included in the total of other assets.

Line 15. Total assets – Enter the sums of columns (b) and (d) respectively for lines 1 through 13.

Liabilities and Shareholders' Equity

Line 16. Accounts payable – Enter the book value of accounts payable.

Line 17. Mortgages, notes, bonds payable in less than 1 year – Enter the book value of mortgages, notes, bonds payable in less than 1 year.

Line 18. Other current liabilities (attach statement) – Enter the book value of current liabilities (due in less than 1 year) not entered on lines 16 or 17. Attach a statement itemizing the separate categories and amounts of other current liabilities included in the total of other current assets.

Line 19. Loans from shareholders – Enter the book value of loans from shareholder. Capital contributions that increase member's basis should not be included on this line. Amounts included here should not be included elsewhere on lines 16 through 21.

Line 20. Mortgages, notes, bonds payable in 1 year or more – Enter the book value of mortgages, notes, bonds payable in 1 year or more. Loans entered on Line 19 should not be included on line 20.

Line 21. Other liabilities (attach statement) – Enter the book value of other noncurrent liabilities not entered elsewhere on lines 19 or 20. Amounts included here should not be included elsewhere on lines 16 through 21. Attach a statement itemizing the separate categories and amounts of other liabilities included in the total of other liabilities.

Line 22. Capital Stock – The Capital Stock account represents the total book value of the common and preferred stock issued by the corporation. Typically, the book value of the common or preferred is the Par Value of the stock, which is the stated or face value of a share of stock. Typically, this is recorded on the books of the corporation as the par value of a share of stock times the number of issuance price in the original (or subsequently amended) articles of incorporation.

Line 23. Additional paid-in capital – The Paid in Capital account represents the additional amount paid into the corporation by the Shareholder(s) above the par value when the common and/or preferred stock was issued by the corporation to the Shareholder(s).

Line 24. Retained earnings - Appropriated – The retained earnings account represents the accumulated earnings of the corporation that have not been distributed to the shareholder(s) but have been retained by the corporation. Appropriated retained earnings are retained earnings that have been set aside by action of the board of directors for a specific use. The intent of retained earnings appropriation is to not make these funds available for payment to shareholders.

Line 25. Retained earnings - Unappropriated – Unappropriated retained earnings consist of any portion of company earnings that are not classified as appropriated retained earnings. Unappropriated retained earnings cannot be allocated for a specific purpose. They are generally passed on to shareholders in the form of dividends.

Line 26. Adjustments to shareholders' equity – In this section, the user will itemize any adjustments made to the shareholders' equity that are not otherwise recognized. Any adjustments that have been made to the shareholders equity are required to be itemized with a description and amount on a supporting statement. This

section is not commonly used unless the corporations engages in certain activities that may impact the shareholders equity but not otherwise affect the income reporting of the corporation. Examples of such activities are having unrealized gains or losses on securities held "available for sale", engaging in foreign currency transaction adjustments, recognizing excess pension liability for prior unrecognized service, having guarantees of employee stock ownership plan debt and having compensation related to certain employee stock award plans.

Line 27. Less cost of treasury stock – The amount entered for treasury stock represents the repurchase of capital stock by the corporation after the capital stock was originally issued. The amount entered for treasury stock will reduce the equity in the corporation.

Line 28. Total liabilities and shareholders' equity – Enter the sum of lines 15 through 27.

Other Information

LINE 1. Describe the corporation's operations in Alabama. If no activity is being conducted in the state, provide an explanation.

LINE 2. List all cities and counties within Alabama that the corporation has property. Attach a statement if necessary.

LINE 3. List all other states in which the corporation does business. Attach a statement if necessary.

LINE 4. Check the box to indicate the corporation's tax accounting method.

LINE 5. If this corporation is a member of an affiliated group which files a consolidated federal return, attach a copy of the following:

(a) Copy of Federal Form 851, Affiliations Schedule. Identify by asterisk or underline the names of those corporations subject to tax in Alabama.

(b) Signed copy of consolidated Federal Form 1120, pages 1-6, as filed with the IRS.

(c) Copy of the spreadsheet of income statements; all supporting schedules for all legal entities that file as part of the consolidated federal group including (but not limited to) a copy of the spreadsheet of income statements (which includes a separate column that identifies the eliminations and adjustments used in completing the federal consolidated return), beginning and ending balance sheets, Schedule M-3 for the entire federal consolidated group.

(d) Copy of Schedule K-1 for each tax entity that the corporation holds an interest in at any time during the taxable year.

(e) Copy of federal Schedule(s) UTP.

LINE 6. Enter this corporation's federal net income for the 2022, 2023 and 2024 tax periods, as last determined.

LINE 7. Check the box if this corporation is currently being audited by the IRS. Indicate the years under audit.

LINE 8. Enter the street address, city, state and zip code where this corporate taxpayer's records are located.

LINE 9. Enter the taxpayer's representative to contact for information concerning the return along with the contact person's email address and telephone number. If the paid preparer will represent the taxpayer for tax matters related to the return, the authorization box on page 1 of the return must be checked in addition to being notated on this line.

LINE 10. Check the block if the corporation files the Alabama Business Privilege tax return. Provide the FEIN.

LINE 11. Enter the state of incorporation, date of incorporation and the date the corporation qualified to do business in Alabama.

PAID PREPARER INFORMATION. Anyone who is paid to prepare the Alabama Form 20C must sign and provide the information requested in the Paid Preparer's Use Only section of the Form 20C. The signature can be made by hand, rubber stamp, mechanical device, or a computer software program. Paid preparers must provide the taxpayer with a copy of the prepared return.

Any questions concerning the preparation of the Alabama Form 20C should be directed to the Corporate Income Tax Section 334-242-1170, Option 6.

Alabama Corporate Income Tax law, rules, forms and instructions are available on the Alabama Department of Revenue's website at www.revenue.alabama.gov.

Mail returns with payments and payment vouchers to:

**Alabama Department of Revenue
Income Tax Administration Division
Corporate Tax Section
P.O. Box 327435**

Montgomery, AL 36132-7435 Telephone (334) 242-1170, Option 6

Mail non-payment and refund returns to:

Alabama Department of Revenue
Income Tax Administration Division
Corporate Tax Section
P.O. Box 327430
Montgomery, AL 36132-7430 Telephone (334) 242-1170, Option 6

Mail Federal audit change returns to:

Alabama Department of Revenue
Income Tax Administration Division
Corporate Tax Section
PO Box 327451
Montgomery, AL 36132-7451 Telephone (334) 242-1170, Option 6