



Alabama Department of Revenue  
Alabama Business Privilege Tax Return

- 1a  Calendar Year (Taxable Year 2025 – determination period beginning \_\_\_\_\_ and ending 12/31/2024)
  - 1b  Fiscal Year (Taxable Year 2025 – determination period beginning ● \_\_\_\_\_ and ending ● \_\_\_\_\_ /2025)
  - 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  S Corporation    2b  Limited Liability Entity    2c  Disregarded Entity    2d  LLE taxed as S Corporation

**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 COUNTRY (IF NOT IN US) ● \_\_\_\_\_ 3h ZIP CODE ● \_\_\_\_\_

3i CONTACT PERSON CONCERNING THIS FORM ● \_\_\_\_\_ 3j CONTACT PERSON'S PHONE NO. ● \_\_\_\_\_

3k TAXPAYER'S E-MAIL ADDRESS ● \_\_\_\_\_ 3l FEDERAL BUSINESS CODE NO. (NAICS) (SEE WWW.CENSUS.GOV) ● \_\_\_\_\_

**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 19) .....	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 ●	
13 Family LLE Election attached <input type="checkbox"/> (Signature required below)		

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.

Owner's/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**

**I. S-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. ....	2	●		
3 Gross amount of related party debt exceeding the sums of line 1 and 2. ....	3	●		
4 All payments for compensation, distributions, or similar amounts in excess of \$500,000. ...	4	●		
5 Total net worth (add lines 1-4). Go to Part B, line 1. ....			5	●

**II. Limited Liability Entities (LLE's)**

6 Sum of the partners'/members' capital accounts, but not less than zero ....	6	●		
7 All compensation, distributions, or similar amounts paid to each partner/member in excess of \$500,000. ....	7	●		
8 Gross amount of related party debt exceeding the amount on line 6. ....	8	●		
9 Total net worth (add lines 6, 7 and 8). Go to Part B, line 1. ....			9	●

**III. Disregarded Entities**

10 Single Member Name: ● \_\_\_\_\_ FEIN/SSN: ● \_\_\_\_\_

11 If a disregarded entity has as its single member a taxpayer that is subject to the privilege tax, then the disregarded entity does not have a filing requirement. (Go to Part B, line 19.)

12 Assets minus liabilities for all disregarded entities that have as a single member an entity that is not subject to the privilege tax, but not less than zero (supporting documentation required). ....	12	●		
13 Gross amount of related party debt exceeding the amount on line 12. ....	13	●		
14 For disregarded entities, all compensation, distributions, or similar amounts paid to each member in excess of \$500,000. ....	14	●		
15 Total net worth (sum of lines 12, 13 and 14). Go to Part B, line 1. ....			15	●

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

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

1 Total net worth from Part A – line 5, 9, or 15. ....				1	●
2 Book value of the investments by the taxpayer in the equity of other taxpayers. ....	2	●			
3 Unamortized portion of goodwill resulting from a direct purchase. ....	3	●			
4 Unamortized balance of properly elected post-retirement benefits pursuant to FASB 106. ...	4	●			
5 Total exclusions (sum of lines 2-4). ....			5	●	
6 Net worth subject to apportionment (line 1 less line 5). ....			6	●	
7 Apportionment factor (see instructions). ....	7	●	%		
8 Total Alabama net worth (multiply line 6 by line 7). ....			8	●	

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

9 Net investment in bonds and securities issued by the State of Alabama or political subdivision thereof, when issued prior to January 1, 2000. ....	9	●		
10 Net investment in all air, ground, or water pollution control devices in Alabama. ....	10	●		
11 Reserves for reclamation, storage, disposal, decontamination, or retirement associated with a plant, facility, mine or site in Alabama. ....	11	●		
12 Book value of amount invested in qualifying low income housing projects (see instructions)	12	●		
13 30 percent of federal taxable income apportioned to Alabama, but not less than zero. ....	13	●		
14 Total deductions (add lines 9-13). ....			14	●
15 Taxable Alabama net worth (line 8 less line 14). ....			15	●
16a Federal Taxable Income Apportioned to AL. ...	16a	●		
16b Tax rate (see instructions). ....	16b	●		
17 Gross privilege tax calculated (multiply line 15 by line 16b). ....			17	●
18 Alabama enterprise zone credit (see instructions). ....	18	●		
19 Privilege Tax Due (line 17 less line 18) If \$100 or less, STOP. You do not have a filing requirement. Do not submit return. For maximum see instructions. Enter also on Form PPT, page 1, line 5, Privilege Tax Due. ....			19	●

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).