

ALABAMA DEPARTMENT OF REVENUE
INCOME TAX ADMINISTRATION DIVISION
Business Privilege Tax Payment VoucherTAXABLE/FORM YEAR
2025

WHO MUST FILE: Taxpayers making a payment of less than \$750 for taxes due on a Form CPT, PPT or BPT-IN return must complete and file Form BPT-V with the return. **Form BPT-V is not required if payment is made electronically.**

WHEN TO FILE: The Business Privilege Tax Return shall be filed no later than the corresponding Federal Income Tax Return as required under federal law with the exception to the financial institution group which shall be filed no later than the corresponding Alabama financial institution excise tax return.

WHERE TO FILE:

Alabama Department of Revenue
Business Privilege Tax Section
PO Box 327320
Montgomery, AL 36132-7320

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).

LINE INSTRUCTIONS FOR PREPARING FORM BPT-V

CALENDAR YEAR INDICATOR: Check this box if the taxpayer has a December 31st tax year end.

FISCAL YEAR INDICATOR: Check this box if the taxpayer has a tax year end date other than a calendar year end and enter the determination period end date in the spaces provided.

BPT INITIAL RETURN INDICATOR: Check this box if the taxpayer is making a payment with Form BPT-IN (initial return) and enter the same date as shown on Form BPT-IN, Line 2a.

FEIN: Enter the entity's Federal Employer Identification Number (FEIN).

BPT ACCOUNT NUMBER: Enter the taxpayer's BPT (Business Privilege Tax) account number only if the taxpayer does not have a FEIN (Federal Employer Identification Number). See the instructions for Form CPT, Form PPT, or Form BPT-IN for more information regarding the entity's account number.

SECRETARY OF STATE ENTITY ID NUMBER: If the FEIN is not yet available, please provide the entity ID number assigned to the taxpayer's incorporation/qualification documents by the Alabama Secretary of State's Office.

AMOUNT PAID: Enter the amount of the payment submitted with this voucher.

NAME/ADDRESS SECTION: Enter the legal name of the taxpayer and a complete mailing address for the taxpayer.

FORM TYPE: Enter an "X" in the appropriate box to identify the form for which the payment is being made. Please note Form BPT-V must be used when making automatic extension payments, unless the payments are made 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.

Taxpayers making e-payments must have a Sign On ID and Access Code to sign up for My Alabama Taxes (MAT). Visit www.revenue.alabama.gov for additional information.

NOTE: Refer to our website at www.revenue.alabama.gov for tax payment and form preparation requirements.



DETACH ALONG THIS LINE AND MAIL VOUCHER WITH YOUR FULL PAYMENT

**BPT-V 2025**

TAXABLE/FORM YEAR

VENDOR CODE

Alabama Department of Revenue
Business Privilege Tax Payment Voucher

- ☐ Calendar Year (Taxable Year 2025 – determination period ending 12/31/2024)
- ☐ Fiscal Year (Taxable Year 2025 – determination period ending ____ / ____ /2025)
- ☐ BPT Initial Return (Qualification date ____ / ____ /2025 from Form BPT-IN, Line 2a)

Tax Type: BPT**Form Type:** ☐ CPT ☐ PPT ☐ BPT-IN
☐ Extension Payment

FEIN:

BPT ACCOUNT NUMBER (IF NO FEIN ASSIGNED):

SECRETARY OF STATE ENTITY ID NUMBER (IF NO FEIN ASSIGNED):

• _____ • _____ • _____

AMOUNT PAID:

\$ • _____

*Full payment is due by the
original due date of the return.*

LEGAL NAME OF BUSINESS ENTITY

• _____

MAILING ADDRESS

• _____

CITY

STATE ZIP

• _____

