



ALABAMA DEPARTMENT OF REVENUE
Electing Small Business Trust

Tax year beginning _____, 2025 and ending _____, _____

TRUST INFORMATION

1. NAME	2. FEIN
3. STREET ADDRESS	
4. CITY	5. STATE
6. ZIP	

INCOME

		(A) Non-ESBT	(B) ESBT	(C) Total
1. Interest Income	1 ●		●	●
2. Dividend Income	2 ●		●	●
3. Business Income or (Loss)	3 ●		●	●
4. Capital Gain or (Loss)	4 ●		●	●
5. Rent, Royalties, Partnerships, and S Corporations	5 ●		●	●
6. Estates and Trusts	6 ●		●	●
7. Farm Income or (Loss)	7 ●		●	●
8. Ordinary Gain or (Loss) from Form 4797	8 ●		●	●
9. Other Income	9 ●		●	●
10. Total Income or (Loss) (total of lines 1 through 9)	10 ●		●	●

DEDUCTIONS

11. Interest	11 ●		●	●
12. Taxes	12 ●		●	●
13. Fiduciary Fees	13 ●		●	●
14. Charitable Deduction	14 ●		●	●
15. Attorney, accountant, and return preparer fees	15 ●		●	●
16. Other deductions not subject to the 2% floor (attach explanation)	16 ●		●	●
17. Allowable miscellaneous itemized deductions subject to the 2% floor (attach explanation)	17 ●		●	●
18. Total Ordinary Deductions (total of lines 11-17)	18 ●		●	●
19a. Non-ESBT Adjusted Total Income or (Loss) (Column A, subtract line 18 from line 10)	19a ●			
19b. ESBT Adjusted Total Income or (Loss) (Column B, subtract line 18 from line 10) Enter here and on Form 41, Page 1, line 6			19b ●	
19c. Adjusted Total Income or (Loss) (Column C, subtract line 18 from line 10)				19c ●

SOURCE OF INCOME FEIN	NAME
●	●
SOURCE OF INCOME FEIN	NAME
●	●