FORM
20C-C

Alabama Department of Revenue
Consolidated Corporate Income Tax Return

●CY ☐ **2025**
●FY ☐
●SY ☐
●52/53 WK ☐

For the year January 1 – December 31, 2025, or other tax year beginning ● _____ , 2025, ending ● _____

Check applicable box:

FEDERAL BUSINESS CODE NUMBER ●

FEDERAL EMPLOYER IDENTIFICATION NUMBER ●

NAME ●

Filing Status: *(see instructions)*

● ☐ Initial return

● ☐ Final return

● ☐ Amended return

● ☐ Federal audit change

ADDRESS ●

SUITE, FLOOR, ETC. ●

CITY ●   STATE ●   COUNTRY (IF NOT U.S.) ●   9-DIGIT ZIP CODE ●

STATE OF INCORPORATION ●

DATE OF INCORPORATION ●

DATE QUALIFIED IN ALABAMA ●

NATURE OF BUSINESS IN ALABAMA ●

■ 1. Corporation operating only in Alabama.

■ 2. Multistate Corporation – Apportionment **(Sch. D-1)**.

■ 3. Multistate Corporation – Percentage of Sales **(Sch. D-2)**.

■ 4. Multistate Corporation – Separate Accounting (Prior written approval required and must be attached).

●☒ 5. Alabama Consolidated Return. *(Caution: see instructions)*

● ☐ This company files as part of a consolidated federal return.
     Name ● _____   FEIN ● _____

● ☐ Federal Form 1120-REIT filed   ● ☐ 2220AL Attached

Taxable Year Beginning Date for most recent Form 20C-CRE filed: ● _____   Group's total combined assets: ● _____

1 Alabama taxable income *(sum of all proforma 20C(s), line 14)*		**1** ●	
a Consolidated NOL	**1a** ●		
b Alabama consolidated taxable income *(subtract line 1a from line 1)*	**1b** ●		
2 Alabama Income Tax:			
a Income Tax *(6.5% of line 1b)*	**2a** ●		
b Consolidated Filing Fee	**2b** ●		
c Total Tax *(add lines 2a and 2b)*		**2c** ●	
3 LIFO Reserve Tax Deferral *(sum of all proforma 20C(s), line 16)*		**3** ●	
4 Alabama Income Tax after LIFO Reserve Tax Deferral (line 2c less line 3)		**4** ●	
5 Nonrefundable Credits *(sum of all proforma 20C(s), line 18)*		**5** ●	
6 Net tax due Alabama (line 4 less line 5)		**6** ●	
7 Payments:			
a Carryover from prior year	**7a** ●		
b Current year's estimated tax payments	**7b** ●		
c Current year's Composite Payment(s)/Electing Pass-Through Entity Credit(s) [sum of all proforma 20C(s), line 20c] *(see instructions)*	**7c** ●		
d Extension payment	**7d** ●		
e Payments prior to adjustment	**7e** ●		
f Refundable credits *(sum of all proforma 20C(s), line 20f)*	**7f** ●		
g Total Payments (add lines 7a through 7f)	**7g** ●		
8 Reductions/applications of overpayments			
a Credit to subsequent year's estimated tax		**8a** ●	
b Penny Trust Fund		**8b** ●	
c Penalty due *(see instructions)* Late Payment Estimate ● Other ●		**8c** ●	
d Interest due *(see instructions)* Estimate Interest ● Interest on Tax ●		**8d** ●	
e Total reductions *(total lines 8a, b, c and d)*		**8e** ●	
9 Total amount due/(refund) *(line 6 less 7g, plus 8e)*		**9** ●	

UNLESS A COPY OF THE FEDERAL RETURN IS ATTACHED, THIS RETURN WILL BE CONSIDERED INCOMPLETE.

(SEE FORM 20C-PROFORMA, PAGE 4, OTHER INFORMATION, NUMBER 5.)

Please Sign Here

● ☐ I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.

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.

Signature _____   Title _____   Date _____   Daytime Telephone No. _____

Paid Preparer's Use Only

Preparer's signature _____   Date ● _____

Firm's name (or yours, if self-employed) ● _____   E.I. No. ● _____

Firm's address _____   ZIP Code _____

Tel. No. ● _____   Preparer's Tax Identification Number ● _____   Check if self-employed: ● ☐

Person to contact for information concerning this return: Name ● _____   Telephone No. ● _____

Email address ● _____

ADOR

SCHEDULE AS – Affiliations Schedule

A. NAME OF ALL CORPORATIONS INCLUDED IN ALABAMA CONSOLIDATED INCOME TAX RETURN	B. FEDERAL EMPLOYER IDENTIFICATION NO.	C. FILING PERIOD MM / DD / YYYY	D. ALABAMA TAXABLE INCOME	E. NEW TO FEDERAL CONSOLIDATED GROUP?
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N
●	●	●	●	● ☐ Y ● ☐ N

SCHEDULE B – Alabama Consolidated Net Operating Loss Carryforward Calculation (§§40-18-35.1 and 40-18-39h)

COLUMN 1 Loss Year End MM / DD / YYYY	COLUMN 2 Amount of Alabama net operating loss	COLUMN 3 Amount used in years prior to this year	COLUMN 4 Amount used this year	COLUMN 5 Remaining unused net operating loss
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●

Alabama consolidated net operating loss (enter here and on line 1a, page 1).   ●