

INSTRUCTIONS FOR THE PREPARATION OF  
ALABAMA DEPARTMENT OF REVENUE  
**Composite Payments /**  
**Electing Pass-Through Entity Credits**

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The Schedule CP-B must be completed and attached to the return by taxpayers that are claiming composite payments/electing pass-through entity credits on the Form 20C, Form ET-1, Form 41, Form PTE-C or Form EPT. Each composite payment/electing pass-through entity credit should be listed separately.

**Section A**

**Column A.** Enter in this column the name of the s-corporation, partnership, estate, or trust that made the composite payment/electing pass-through entity credit on behalf of the taxpayer.

**Column B.** Enter in this column the FEIN of the s-corporation, partnership, estate, or trust that made the composite payment/electing pass-through entity credit on behalf of the taxpayer.

**Column C.** Enter in this column the amount of payment/electing pass-through entity credit made by the s-corporation, partnership, estate, or trust on behalf of the taxpayer.

**Column D.** Check the box in this column if the payment/electing pass-through entity credit in Column C is coming from a disregarded entity.

**Column E.** Enter in this column the name of the disregarded entity.

**Column F.** Enter in this column the FEIN of the disregarded entity from Column E.

For each composite payment/electing pass-through entity credit, complete a separate row until all composite payments/electing pass-through entity credits are listed.

**Section B**

**Line 1.** Enter the total amount of the composite payments/electing pass-through entity credits from Column C from page 1.

**Line 2.** Enter the total amount of the composite payments/electing pass-through entity credits from Column C from additional pages.

**Line 3.** Enter the Total Composite Payments/Electing Pass-Through Entity Credits (add lines 1 and 2). Enter this amount on the Form 20C, page 1, line 20c; Form ET-1, page 1, line 19c; Form 41, page 1, line 8f; Form PTE-C, page 1, line 5c; or Form EPT, page 1, line 5d.