



Alabama Department of Revenue
Alabama Business Privilege Tax Return

1a • Calendar Year (Taxable Year 2026 – determination period beginning _____ and ending 12/31/2025)
 1b • Fiscal Year (Taxable Year 2026 – determination period beginning • _____ and ending • _____ /2026)
 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 • C Corporation (1120) 2b • C Corporation (1120-F) 2c • Insurance Company (*See definitions*)
 2d • LLE Taxed as Corporation 2e • Financial Institution Group Member (Attach Schedule G) 2f • Real Estate Investment Trust (REIT)
 2g • Business Trust

TAXPAYER INFORMATION

3a LEGAL NAME OF BUSINESS ENTITY • _____ 3b FEIN • _____ 3d BPT ACCOUNT NO. (SEE INSTRUCTIONS) • _____ • FEIN NOT REQUIRED (SEE INSTRUCTIONS)
 3c MAILING ADDRESS • _____ 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 20)	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 (<i>see instructions</i>)	8 •
9 Interest due (<i>see instructions</i>)	9 •
10 Total privilege tax due (<i>add lines 7, 8 and 9</i>)	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 •

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.

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. _____
 ZIP Code _____

Phone No. _____

Preparer's SSN/PTIN • _____

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



1a. FEIN

1b. LEGAL NAME OF BUSINESS ENTITY

1c. DETERMINATION PERIOD END DATE (BALANCE SHEET DATE)
(MM/DD/YYYY)

PART A – NET WORTH COMPUTATION

Corporations & Entities Taxed as Corporations

- 1 Issued capital stock and additional paid in capital (without reduction for treasury stock) but not less than zero.....
- 2 Retained earnings, but not less than zero, including dividends payable. For LLC's taxed as corporations and non-stock issuing entities such as business trusts, enter assets minus liabilities.....
- 3 Gross amount of related party debt exceeding the sums of line 1 and 2.....
- 4 All payments for compensation or similar amounts in excess of \$500,000.....
- 5 Total net worth (add lines 1-4).....

1 ●		
2 ●		
3 ●		
4 ●		
	5 ●	

PART B – PRIVILEGE TAX EXCLUSIONS AND DEDUCTIONS

Exclusions (Attach supporting documentation) (See Instructions)

- 1 Total net worth from line 5 above.....
- 2 Book value of the investments by the taxpayer in the equity of other taxpayers
- 3 Financial institutions, only – Book value of the investments in other corporations or LLE's if the taxpayer owns more than 50 percent of the corporation or LLE.....
- 4 Unamortized portion of goodwill and core deposit intangibles resulting from a direct purchase.....
- 5 Unamortized balance of properly elected post-retirement benefits pursuant to FASB 106. ..
- 6 Financial institutions, only – The amount adjusted net worth exceeds six percent of total assets (see instructions).....
- 7 **Total exclusions (sum of lines 2-6)**
- 8 **Net worth subject to apportionment (line 1 less line 7)**
- 9 **Apportionment factor (see instructions)** 9 ● . %
- 10 **Total Alabama net worth (multiply line 8 by line 9)**

2 ●		
3 ●		
4 ●		
5 ●		
6 ●		
	7 ●	
	8 ●	
	10 ●	

Deductions (Attach supporting documentation) (See Instructions)

- 11 Net investment in bonds and securities issued by the State of Alabama or political subdivision thereof, when issued prior to January 1, 2000.
- 12 Net investment in all air, ground, or water pollution control devices in Alabama.
- 13 Reserves for reclamation, storage, disposal, decontamination, or retirement associated with a plant, facility, mine or site in Alabama
- 14 Book value of amount invested in qualifying low income housing projects (see instructions)
- 15 **Total deductions (add lines 11-14)**

11 ●		
12 ●		
13 ●		
14 ●		
	15 ●	

- 16 **Taxable Alabama net worth (line 10 less line 15)**
- 17a Federal Taxable Income Apportioned to AL .. 17a ● ..
- 17b **Tax rate (see instructions)** 17b ● .
- 18 **Gross privilege tax calculated (multiply line 16 by line 17b)**
- 19 **Alabama enterprise zone credit (see instructions)** 19 ● ..
- 20 **Privilege Tax Due (line 18 less line 19)** If \$100 or less, STOP.

You do not have a filing requirement. Do not submit return. For maximum see instructions.

Enter also on Form CPT, page 1, line 5, Privilege Tax Due.....

20 ●

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).



Alabama Department of Revenue
Balance Sheet – Net Worth Computation

(FOR FORMS CPT AND PPT)

1a FEIN	1b NAME	1c Determination Period End Date (Balance Sheet Date):
		(mm/dd/yyyy)

Individual single member taxpayers should use Worksheet BPT-NWI.

This worksheet is required to be completed to substantiate the net worth computation. This worksheet is for entities that are not required to complete a Schedule L on the federal Form 1120, 1065 and 1120-S, and Disregarded Entities that have as its single member a taxpayer that *is not* subject to Alabama Business Privilege Tax (foreign business entities not doing business in the State of Alabama and not registered with the Alabama Secretary of State's Office to do business in Alabama)

	Beginning of tax year	End of tax year		
Assets	(a)	(b)	(c)	(d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts. ()				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)				
7 Loans to partners (or persons related to partners) <i>(For Subchapter K only)</i>				
8 Loans to shareholders <i>(For Corporations only)</i>				
9 Mortgage and real estate loans				
10 Other investments (attach statement)				
11a Buildings and other depreciable assets				
b Less accumulated depreciation. ()				
12a Depletable assets				
b Less accumulated depletion ()				
13 Land (net of any amortization)				
14a Intangible assets (amortizable only)				
b Less accumulated amortization. ()				
15 Other assets (attach statement)				
16 Total Assets. Add lines 1 – 15.	●		●	
Liabilities				
17 Accounts payable				
18 Mortgages, notes, bonds payable in less than 1 year				
19 Other current liabilities (attach statement)				
20 All nonrecourse loans <i>(For Limited Liability Entities only)</i>				
21 Loans from partners (or persons related to partners)				
22 Loans from shareholders <i>(For Corporations only)</i>				
23 Mortgages, notes, bonds payable in 1 year or more				
24 Other liabilities (attach statement)				
25 Total Liabilities. Add lines 17–24.	●		●	
Capital/Shareholders' Equity				
26 Partners' capital accounts <i>(For Limited Liability Entities only)</i>				
27 Capital stock <i>(For Corporations only)</i>				
28 Additional paid-in capital <i>(For Corporations only)</i>				
29 Retained earnings – Appropriated <i>(For Corporations only)</i>				
30 Retained earnings – Unappropriated <i>(For Corporations only)</i>				
31 Adjustments to shareholders' equity (attach statement) <i>(For Corporations only)</i>				
32 Total Capital. Add lines 27–31. <i>(For Corporations only)</i>	●		●	
33 Total Liabilities and Shareholders' Equity. Add line 25 and line 26. <i>(For Subchapter K only)</i>	●		●	
34 Total Liabilities and Capital. Add line 25 and line 32. <i>(For Corporations only)</i>	●		●	