



FORM
BPT-IN 2026



Alabama Department of Revenue

Alabama Business Privilege Tax Initial Privilege Tax Return

Initial Privilege Tax – This form is to be completed **ONLY** by taxpayers who incorporated, organized, qualified, registered or started doing business in Alabama in 2026. **NOTE: Initial returns must be filed within 2-1/2 months of incorporation, organization or qualification.** See the detailed instructions on the Alabama Department of Revenue Web site (www.revenue.alabama.gov).

Type of taxpayer (check only one):

- | | | |
|---|---|---|
| 1a. ☐ C Corporation | 1b. ☐ Insurance Company | 1c. ☐ Financial Institution Group Member |
| 1d. ☐ LLE Taxed as Corporation | 1e. ☐ Real Estate Investment Trust | 1f. ☐ Business Trust |
| 1g. ☐ S Corporation | 1h. ☐ Limited Liability Entity | 1i. ☐ Disregarded Entity |

DO NOT FILE FORM BPT-IN AS AN ANNUAL RETURN

TAXPAYER INFORMATION

- | | |
|--|---|
| 3a. LEGAL NAME OF BUSINESS ENTITY ● _____ | 3c. BPT ACCOUNT NO. (SEE INSTRUCTIONS) ● _____ |
| 3b. FEIN ● _____ ☐ FEIN NOT REQUIRED (SEE INSTRUCTIONS) | 3e. FEDERAL BUSINESS CODE NO. (NAICS) (SEE SOS.ALABAMA.GOV) ● _____ |
| 3d. SECRETARY OF STATE ENTITY ID NO. (SEE SOS.ALABAMA.GOV) ● _____ | |
| 3f. MAILING ADDRESS ● _____ | |
| 3g. CITY ● _____ | 3h. STATE ● _____ 3i. COUNTRY (IF NOT IN US) ● _____ |
| 4a. CONTACT PERSON CONCERNING THIS FORM ● _____ | 3j. ZIP CODE ● _____ |
| 4c. TAXPAYER'S E-MAIL ADDRESS ● _____ | 4b. CONTACT PERSON'S PHONE NO. ● _____ |

Enter Month of Tax Year End ●

Please enter the date the entity incorporated, organized, qualified or registered in Alabama or started doing business in Alabama, whichever occurred first:

- 2a. Date of Qualification, Incorporation or Organization ● _____ (mm/dd/yyyy)
- 2b. ☐ No Alabama Factor Presence Nexus (This option is only available for entities formed or organized outside the State of Alabama)

5a. County of incorporation or organization for all Alabama entities	5a	
5b. State or country of incorporation or organization for all foreign entities	5b	
6a. Date of qualification or registration in Alabama for foreign entities	6a	
6b. Date of incorporation or organization for all entities	6b	
6c. Date started doing business in Alabama	6c	
6d. Telephone number of the taxpayer	6d	
7a. Name of registered agent in Alabama	7a	
7b. FEIN or social security number	7b	
7c. Street address	7c	
7d. City, state, and zip code	7d	
8a. Name of corporate president or primary member/partner	8a	
8b. Social security number	8b	
8c. Street address	8c	
8d. City, state, and zip code	8d	
9a. Name of corporate secretary or secondary member/partner	9a	
9b. Social security number	9b	
9c. Street address	9c	
9d. City, state, and zip code	9d	
10. Kind of business done in Alabama.	10	
11. Principal place of business in Alabama	11	
City, state, and zip code		
12. Kind of business done generally	12	
13. Mailing address of the principal place of business if outside State of Alabama	13	
City, state, and zip code		

COMPUTATION OF AMOUNT DUE

14. Privilege tax due (Page 2, Part B, line 20)	14	●	Amount Due
15. Penalty due (see instructions)	15	●	
16. Interest due (see instructions)	16	●	
17. Total privilege tax due (add lines 14, 15 and 16) (Form BPT-V must be submitted if payment is made by check)	17	●	
18. Family LLE Election: ☐ (Signature required below)			

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

Please Sign Here

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.

Your 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. ● _____
Phone No. ● _____	ZIP Code ● _____
Preparer's SSN/PTIN ● _____	

ADOR



1a. FEIN 1b. LEGAL NAME OF BUSINESS ENTITY
▶ 1c. DATE OF QUALIFICATION, ORGANIZATION OR
INCORPORATION (MM/DD/YYYY)

Part A – Net Worth Computation. Complete I, II or III only.

I. Corporations & Entities Taxed as Corporations

1. Issued capital stock and any additional paid in capital, but without reduction for treasury stock	1	●	
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	2	●	
3. Gross amount of related party debt exceeding the sum of lines 1 and 2	3	●	
4. For C corporations, all payments for compensation or similar amounts in excess of \$500,000	4	●	
5. For S corporations, all payments for compensation, distributions or similar amounts in excess of \$500,000	5	●	
6. Total net worth (add lines 1 - 5)	6	●	

II. Limited Liability Entities (LLE's)

7. Sum of the partners'/members' capital accounts, but not less than zero	7	●	
8. All compensation, distributions, or similar amounts paid to each partner/member in excess of \$500,000	8	●	
9. Gross amount of related party debt exceeding the amount of line 7	9	●	
10. Total net worth (add lines 7, 8 and 9)	10	●	

III. Disregarded Entities

11. Single Member Name: ● FEIN/SSN: ●

12. If a disregarded entity has as its single member a taxpayer that is subject to the privilege tax, then the disregarded entity does not have a filing requirement.. (Go to Part B, line 20.)

13. Assets minus liabilities for all disregarded entities that have as a single member an entity that is not subject to the privilege tax (attach documentation)	13	●	
14. Gross amount of related party debt exceeding the amount on line 13.	14	●	
15. For disregarded entities, all compensation, distributions, or similar amounts paid to each member in excess of \$500,000.	15	●	
16. Total net worth (add lines 13, 14, and 15 and go to Part B, line 1.)	16	●	

Part B – Privilege Tax Exclusions and Deductions

Exclusions (Attach supporting documentation) (See instructions)

1. Net worth from Part A – line 6, 10, or 16	1	●	
2. Book value of the investments by the taxpayer in the equity of other taxpayers	2	●	
3. Financial institutions only – Book value of the investments in other corporations or LLE's if the taxpayer owns more than 50% of the corporation or LLE	3	●	
4. Unamortized portion of goodwill and core deposit intangibles resulting from a direct purchase	4	●	
5. Unamortized balance of properly elected post-retirement benefits pursuant to FASB 106	5	●	
6. Financial institutions only – The amount adjusted net worth that exceeds 6% of assets	6	●	
7. Total exclusions (sum of lines 2 - 6)	7	●	
8. Net worth subject to apportionment (line 1 less line 7)	8	●	
9. Alabama Apportionment Factor as of date of organization, incorporation or qualification	9	● . %	
10. Total Alabama net worth (multiply line 8 by line 9)	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	11	●	
12. Net investment in all air, ground or water pollution control devices in Alabama	12	●	
13. Reserves for reclamation, storage, disposal, decontamination, or retirement associated with a plant, facility, mine or site in Alabama	13	●	
14. Book value of amount invested in qualifying low income housing projects (see instructions)	14	●	
15. Total deductions (add lines 11 - 14)	15	●	
16. Taxable Alabama net worth (line 10 less line 15)	16	●	
17. Tax rate	17	● .00025	
18. Gross privilege tax calculated (multiply line 16 by line 17)	18	●	
19. Ratio of the days remaining in the Tax year divided by 365	19	● . %	
20. Privilege Tax Due (Multiply line 18 by 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 BPT-IN, page 1, line 14, Privilege Tax Due	20	●	

Make check payable to: Alabama Department of Revenue
(Payment must be submitted with Form BPT-V, unless payment is made electronically)
Mail to: Alabama Department of Revenue, Business Privilege Tax Section
P.O. Box 327320, Montgomery, AL 36132-7320