



# Alabama Department of Revenue

## Business Privilege Tax

### No Filing Requirement Certification

# Affidavit of Minimum Tax Exemption

BPT-NFR

10/26

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This form is to be completed by an entity that is subject to the Business Privilege Tax to certify exemption under Section 40-14A-22(c).

#### ENTITY INFORMATION

|                 |                |                              |
|-----------------|----------------|------------------------------|
| LEGAL NAME      | FEDERAL TAX ID | SECRETARY OF STATE ENTITY ID |
| MAILING ADDRESS | BPT ACCOUNT #  | TELEPHONE NUMBER<br>(      ) |
| CITY            | STATE          | ZIP                          |

#### CERTIFICATION

I hereby declare that, to the best of my knowledge and belief:

- The above-named entity does not have an Alabama Business Privilege Tax filing requirement for Tax Year(s) \_\_\_\_\_.
- The combination of the entity's Alabama Taxable Income and Alabama Taxable Net worth for each tax year listed above does not exceed any of the following thresholds:

| Alabama Taxable Income:     |     | Alabama Taxable Net Worth: |
|-----------------------------|-----|----------------------------|
| is less than \$1            | and | is less than \$402,000 or; |
| is less than \$200,000      | and | is less than \$100,500 or; |
| is less than \$500,000      | and | is less than \$80,400 or;  |
| is less than \$2,500,000    | and | is less than \$67,000 or;  |
| is greater than \$2,500,000 | and | is less than \$57,429      |

- I understand that this certification will be relied upon by the Alabama Department of Revenue in determining whether the entity has met its Business Privilege Tax filing and payment requirements for the purpose of the issuance of a Certificate of Compliance.
- I further understand that if the entity's circumstances change in the future and it becomes subject to an Alabama Business Privilege Tax filing requirement, it is my responsibility to notify the Alabama Department of Revenue and comply with all applicable filing and payment requirements.
- The facts stated herein are true and correct as of the date this statement is signed.

#### SIGNATURE

**UNDER PENALTIES OF PERJURY**, I swear that the above information is to the best of my knowledge and belief, true, correct, and complete.

AUTHORIZED REPRESENTATIVE (PRINT)

TITLE

SIGNATURE OF AUTHORIZED REPRESENTATIVE

DATE

**Acknowledgment:** This statement applies only to the Alabama Business Privilege Tax Return filing requirement. It does not relieve the entity of any other Alabama tax filing or payment obligations that may arise under Alabama law.

# Alabama Department of Revenue

## Business Privilege Tax

### Instructions for Completing the Affidavit of Minimum Tax Exemption

Use this sheet with the Alabama Business Privilege Tax Affidavit of Minimum Tax Exemption. Complete a separate review of the eligibility figures for each tax year listed.

#### 1 Enter the entity information.

Provide the legal name, FEIN, Secretary of State Entity ID, mailing address, Business Privilege Tax (BPT) account number, telephone number, city, state, and ZIP code.

#### 2 List the tax year(s).

On line 1, enter each tax year for which the entity certifies that it does not have an Alabama BPT return filing requirement.

#### 3 Check the income and net worth figures.

For **each** tax year listed, confirm that the entity meets one of the following paired thresholds shown on the affidavit:

**Alabama taxable income:** Federal taxable income before net operating loss and special deductions, allocated or apportioned to Alabama. This amount determines the BPT rate.

**Taxable Alabama net worth:** Balance-sheet net worth after applicable additions, exclusions, Alabama apportionment, and deductions. This is the amount to which the BPT rate is applied.

| Alabama Taxable Income   | Alabama Taxable Net Worth |
|--------------------------|---------------------------|
| Less than \$1            | Less than \$402,000       |
| Less than \$200,000      | Less than \$100,500       |
| Less than \$500,000      | Less than \$80,400        |
| Less than \$2,500,000    | Less than \$67,000        |
| Greater than \$2,500,000 | Less than \$57,429        |

#### 4 Review the statements.

Confirm the entity's certification and the acknowledgments concerning Certificate of Compliance review and any later change in filing requirements.

#### 5 Sign and date.

An authorized representative must print their name and title, sign, and date the affidavit. The signature certifies the information under penalties of perjury.

#### 6 Form may be emailed to [certificateofcompliance@revenue.alabama.gov](mailto:certificateofcompliance@revenue.alabama.gov)

**Reminder:** The affidavit addresses only the Alabama BPT return filing requirement. It does not remove other Alabama tax filing or payment obligations.