

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

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