CPT Test 1

**Schedules and Forms Utilized for this test return**

* Form CPT (C Corporation)
* Schedule AL-CAR
* WksBPTNW

**Entity Information**

* CPT Test 1 is a C Corporation.
* CPT Test 1 is a calendar year filer.
* This is a tax due return (greater than $100).
* **Lines 3a-3c and lines 3e-3g should be completed with specific information. See the information listed below “Form CPT, Page 1 – Taxpayer Information and Return Information”.**
* **Form CPT, Page 1 – Taxpayer Information and Return Information**
* Complete lines 3a-5c (except “FEIN NOT REQUIRED” checkbox and line 3d – BPT Account No.).
* Line 3a should be “Fresta Services Inc”
* Line 3b should be “581335217”
* Line 3c should be “80 Doss Highway”
* Line 3e should be “Augusta”
* Line 3f should be “ME”
* Line 3g should be “04330”
* **Form CPT, Page 1 – Computation of Amount Due or Refund Due**
* Complete lines 6-16.
* Complete all fields that have a keying dot in the signature section and paid preparer information.
* **Form CPT, Page 2, Part A – Net Worth Computation (Lines 1-5)**
* Complete all lines in Part A that are applicable to the entity type.
* **Form CPT, Page 2, Part B – Privilege Tax Exclusions and Deductions (Lines 1-20)**
* Complete all lines on Part B, unless they are not applicable to the entity type (ex: lines 3 and 6 are for financial institutions only).
* On line 9, enter an apportionment factor that is less than 100%.
* Line 20 should be a tax due greater than $100.
* **WksBPTNW – Worksheet BPT Net Worth**
* Complete various fields, for corporations, for WksBPTNW. Lines 16b, 16d, 25b, 25d, 32b, 32d, 34b, and 34d must be completed.
* **Schedule AL-CAR**
* Complete all lines on Schedule AL-CAR. **Note:** On lines 5a and 6a, the “Update” checkboxes must be selected. The names, SSNs and addresses of corporate president and corporate secretary must be entered on lines 5a-5f and 6a-6f.