



Alabama Department of Revenue

CY 2018	●FY [
2/53 WK ADOH	●52/53 WK L

Corporation Income Tax Return

	For	r the year January 1 - December 31, 2018, or	r other tax year beginn	ning •		, 2018, ending •_			,,			
Chec	:k	FEDERAL BUSINESS CODE NUMBER		DERAL EMPLOYER I	DENTIFICATION N	NUMBER	Filing	Stat	us: (see instructions)			
applica		NAME	•				· ·		,	in		
box	:	•					1. Corporation operating only in Alabama.					
• D PL 8	36-272	ADDRESS					\sqcap_{ullet}		Multistate Corporation –			
_ Initia		CITY, STATE, COUNTRY (IF NOT U.S.)			9-DIGIT ZIP	CODE	\dashv $$		pportionment (Sch. D-1).			
• La retui	rn	• (II NOT 0.0.)			•	OODL			Multistate Corporation –			
Fina	al	STATE OF INCORPORATION DATE OF INCORPOR		FIED IN ALABAMA		BUSINESS IN ALABAMA	7 7		ercentage of Sales (Sch. I	D-2).		
• Lu retui	rn		United and the sign of the sign of		•		┦╺□	4. N	Multistate Corporation - Se	parate		
• Ame	ended	• La This company files as part of a consc							ccounting (Prior written ap			
		Common parent corporation: (See page 4, "Common parent corporation: (See page	Julei illioilliation, ilui						equired and must be attach			
■ Federaudi		Name •		FEIN •	<u>'</u>		┦╺⊔		roforma Return – files as p	oart of		
char	nge	Federal Form 1120-REIT filed	● ☐ 2220AL Attac	ched				Α	labama Affiliated Group.			
1 FEDE	RAL TA	XABLE INCOME (see instructions)						1	•			
		Operating Loss (included in line 1)						2	•			
3 Recor	nciliation	adjustments (from line 26, Schedule A)						3	•			
4 Feder	4 Federal taxable income adjusted to Alabama Basis (add lines 1, 2 and 3)							4	•			
5 Net no	onbusine	ess (income)/loss – Everywhere (from So	chedule C, line 2, co	ol. E)				5	•			
6 Appor	rtionable	income (add lines 4 and 5)						6	•			
		ortionment factor (from line 27, Schedule						7	•	%		
		tioned to Alabama (multiply line 6 by line						8	•			
		ess income/(loss) – Alabama <i>(from Sche</i>		•				9	•			
		me before federal income tax deduction						10	•			
		ne tax deduction /(refund) (from line 12, 3	·					11a				
		ss Health Insurance Premiums (see instr	,					11b				
		me before net operating loss (NOL) carry						12	•			
		deduction (see instructions)						13	•			
		ble income (line 12 less line 13)						14	•			
		me Tax (6.5% of line 14)						15	•			
		e Credits (from Schedule BC, Section E,						16 17	•			
		Tax Deferral (see instructions)						18	•			
		labama (line 15 less lines 16 and 17)						10				
19 Paymo		from prior year (2017)			192				LINI ECC A CODY OF TH	15		
a 0a h 20-	1190vei 12 octim	nated tax payments			19h				UNLESS A COPY OF THE FEDERAL RETURN IS			
		posite payment(s) made on behalf of this							ATTACHED, THIS RETU			
	id by •	bosite payment(s) made on behalf of this	FEIN ●	10110/	19c •				WILL BE CONSIDERE	D		
	-	payment	_						INCOMPLETE. (SEE ALS	so		
		prior to adjustment							PAGE 4, OTHER INFORMATION, NO. 5.	,		
		e credit (from Schedule BC, Section F, li										
		nents (add lines 19a through 19f)										
		oplications of overpayments										
		019 estimated tax						20a	•			
		st Fund						20b	•			
c Pe	nalty du	e (see instructions) Late Payment Esti	mate •	(Other	•		20c	•			
d Inte	erest du	e (see instructions) Estimate Interest	•	1	nterest on T	ax •		20d	•			
e Tot	tal reduc	ctions (total lines 20a, b, c and d)						20e	•			
21 Total a	amount	due/(refund) (line 18 less 19g, plus 20e)	·					21	•			
If you paid	d electro	onically check here:										
				. "								
Please		 I authorize a representative of the Under penalties of perjury, I declare that 						nest of	f my knowledge and helief the	v are		
Sign		true, correct, and complete. Declaration of								juio		
Here							Ī		1,			
		Signature		Title				Date	Davtime Telephone N	lo.		

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Reconciliation Adjustments of Federal Taxable Income to Alabama Taxable Income Schedule A

§40-18-33, Code of Alabama 1975, defines Alabama Taxable Income as federal taxable income without the benefit of the federal net operating loss plus specific additions and less specific deductions. The specific additions and deductions are reflected in the lines provided below. Other reconciliation items include transition adjustments to prevent duplicate deduction or duplicate taxation of items previously deducted or reported on Alabama income tax returns.

ΑC	DITIONS			
1	State and local income taxes	1	•	
2	Federal exempt interest income (other than Alabama) on state, county and municipal obligations (everywhere)	2	•	
3	Dividends from corporations in which the taxpayer owns less than 20 percent of stock to the extent properly deducted on			
	federal income tax return (see instructions)	3	•	
4	Federal depreciation on pollution control items previously deducted for Alabama (see instructions)	4	•	
5	Net income from foreclosure property pursuant to §10A-10-1.21 (real estate investment trust)	5	•	
6	Related members interest or intangible expenses or costs. From Schedule AB (see instructions).			
	Total Payments 6a ● minus Exempt Amount 6b ● equals	6c	•	
7	Captive REITS: Dividends Paid Deduction (from federal Form 1120-REIT)	7	•	
8	Contributions not deductible on state income tax return due to election to claim state tax credit	8	•	
9	•	9	•	
10	Total additions (add lines 1 through 9)	10	•	
DE	DUCTIONS			
	Refunds of state and local income taxes (due to overpayment or over accrual on the federal return)	11	•	
12	Interest income earned on direct obligations of the United States	12	•	
13	Interest income earned on obligations of Alabama or its subdivisions or instrumentalities to extent included in			
	federal income tax return (see instructions)	13	•	
14	Interest income earned on obligations issued prior to 12/31/1994 of this state or its subdivisions or instrumentalities			
	pursuant to §40-9B-7, to extent included in federal income tax return	14	•	
15	Aid or assistance provided to the Alabama State Industrial Development Authority pursuant to §41-10-44.8(d)	15	•	
16	Expenses not deductible on federal income tax return due to election to claim a federal tax credit	16	•	
17	Dividends described in 26 U.S.C. §78 from corporations in which taxpayer owns more than 20% of stock (see instructions)	17	•	
18	Dividend income – more than 20% stock ownership (including that described in 26 U.S.C. §951) from non-U.S.			
	corporations to the extent the dividend income would be deductible under 26 U.S.C. §243 if received from domestic corporations	18	•	
19	Dividends received from foreign sales corporations as determined in 26 U.S.C. §922 (see instructions)	19	•	
20	Interest portion of rent paid under lease agreements entered into prior to January 1, 1995, relating to obligations of this state and its			
	subdivisions pursuant to §40-9B-7(c) through (e) (see instructions)	20	•	
21	Amount of the oil/gas depletion allowance provided by §40-18-16 that exceeds the federal allowance (see instructions)	21	•	
22	Additional Alabama depreciation related to Economic Stimulus Act of 2008 (see instructions)	22	•	
23	•	23	•	
24		24	•	
25	Total deductions (add lines 11 through 24)	25	•	
26	TOTAL RECONCILIATION ADJUSTMENTS (subtract line 25 from line 10 above).			
	Enter here and on line 3, page 1 (enclose a negative amount in parentheses)	26	•	
	Schedule B Alabama Net Operating Loss Carryforward Calculation (§40-18-35.1, Code of Alabama 1975)			

Column 1	Column 2	Column 3	Column 4	Column 5
Loss Year End MM / DD / YYYY	Amount of Alabama net operating loss	Amount used in years prior to this year	Amount used this year	Remaining unused net operating loss
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
Alabama net operating loss (en	ter here and on line 13, page 1).		•	



Schedule C Allocation of Nonbusiness Income, Loss, and Expense – Use only if you checked Filing Status 2, page 1

Identify by account name and amount, all items of nonbusiness income, loss and expense removed from apportionable income and those items which are directly allocable to Alabama. Adjustment(s) must also be made for any proration of expenses under Alabama Income Tax Rule 810-27-1-.01, which states, "Any allowable deduction that is applicable to both business and nonbusiness income of the taxpayer shall be prorated to each class of income in determining income subject to tax as provided..." (See instructions.)

Column A Everywhere	Column B Alabama	Column C Everywhere	Column D Alabama	Column E Everywhere	Column F Alabama
	•	•	•	•	•
•	•		_		
		•	•	•	•
•	•	•	•	•	•
•	•	•	•	•	•
•	•	•	•	•	•
5 of page 1. Enter	Column F total (incon	ne/(loss)) on line 9 of p	page 1	Column E	Column F •
		1 0	1 0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	********

Schedule D-1 Apportionment Factor – Use only if Filing Status 2 or Filing Status 5, page 1 with Multi-State Operations – Amounts must be Positive (+) Values

	TANGIBLE PROPERTY AT COST FOR PRODUCTION OF BUSINESS INCOME	ALAE BEGINNING OF YEAR	BAMA END OF YEAR	EVERY BEGINNING OF YEAR	WHERE END OF YEAR
1	Inventories	•	•	•	•
2	Land	•	•	•	•
3	Furniture and fixtures	•	•	•	•
4	Machinery and equipment	•	•	•	•
5	Buildings and leasehold improvements	•	•	•	•
6	IDB/IRB property (at cost)	•	•	•	•
7	Government property (at FMV)	•	•	•	•
8	•	•	•	•	•
9	Less Construction in progress (if included)	•	•	•	•
10	Totals	•	•	•	•
11	Average owned property (BOY $+$ EOY \div 2)		•		•
12	Annual rental expense	• x8 =	•	• x8 =	•
13	Total average property (add line 11 and line 12)	13a	•	13b	•
14	Alabama property factor — 13a ÷ 13b = line 14			14	• %
	SALARIES, WAGES, COMMISSIONS AND OTHER RELATED TO THE PRODUCTION OF BUSIN	ESS INCOME	15a ALABAMA	15b EVERYWHERE	15c
15	Alabama payroll factor — 15a ÷ 15b = 15c		•	•	• %
	SALES		ALABAMA	EVERYWHERE	
16	Destination sales (see instructions)		•		
17	Origin sales (see instructions)		•		
18	Total gross receipts from sales		•	•	
19	Dividends		•	•	
20	Interest		•	•	
21	Rents		•	•	
22	Royalties		•	•	
23	Gross proceeds from capital and ordinary gains		•	•	
24		Federal 1120, line ●)	•	•	
25	Alabama sales factor — 25a ÷ 25b = line 25c			25b ●	25c ● %
26	Alabama sales factor (Enter the same factor as on lir				26 ● %
27	Sum of lines 14, 15c, 25c, and $26 \div 4 = ALABAMA$	APPORTIONMENT FACTOR	(Enter here and on line 7, pa	ge 1)	• %

Schedule D-2	Percentage of Sales – Use only if you checked Filing Status 3, page 1 – See instructions
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DO	NOT USE THIS SCHEDULE IF ALABAMA SALES EXCEED \$100,000.	ALABAMA	EVERYWHERE
1	Destination Sales	•	
2	Origin Sales	•	
3	Total gross receipts from sales	•	•
4	Tax due (multiply line 3, Alabama by .0025) (enter here and on page 1, line 15)	•	





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Federal Income Tax (FIT) Deduction/(Refund) Schedule E

(Only method 1552(a)(1) can be used to calculate the Federal Income Tax Deduction.

- (a) If this corporation is an accrual-basis taxpayer and files a separate (nonconsolidated) federal income tax return with the IRS, skip to line 6 and enter the amount of federal income tax liability shown on Form 1120.
- (b) If this corporation is a cash-basis taxpayer and files a separate (nonconsolidated) federal income tax return with the IRS, skip to line 6 and enter the amount of **federal income tax paid** during the year.

consolidated federal return, enter the separate company income from line 30 of the proforma 1120 for this company on line 1. You must complete lines 1-5 before moving on to

Items excluded from Alabama Taxable Income must be added to adjusted total income on line 8b to calculate the Federal Income Tax deduction. (This includes any amounts listed on Schedule A lines 12, 13, 14, 17, 18, and 19).

Alternative Minimum	Tax (AMT) paid?	■ Yes	 ■ No
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		Note: If AMT is paid		use Alternative	Minimum T	axable Incom	ne to determine
c)	If this corpora	ation is a member of an affiliated group which files a lines 1 and 2 or line 6	below.				
1	This company's	s separate federal taxable income			1	•	
2	Total positive c	onsolidated federal taxable income			2	•	
3	This company's	s percentage (divide line 1 by line 2)			3	•	%
4	Consolidated for	ederal income tax (liability/payment)			4	•	
5	Federal income	e tax for this company (multiply line 3 by line 4)			5	•	
6	Federal income	e tax to be apportioned			6	•	
7	Alabama incom	ne, page 1, line 10			7	•	
		ncome, page 1, line 4				•	
	•	ed from Alabama Taxable Income (include any amounts listed on Schedule A lines 12,				-	
		Income including items excluded from Alabama Taxable Income (Add lines 8a and 8b)				•	
	•	e tax ratio (divide line 7 by line 8c)				•	%
		e tax apportioned to Alabama (multiply line 6 by line 9)				•	
11		r adjustments					
		ome tax deduction / <refund></refund>					
	Other Informati				· · · · · · · · · · · · · · · · · · ·		
	Other Informati	001					
1.	Briefly describe	your Alabama operations. ●					
2.	List locations of	roperty within Alabama (cities and counties). ●					
3.	List other states	in which corporation operates, if applicable. $ullet$					
4.	Indicate your ta	x accounting method:					
	Accrual	□ Cash □ Other □					
5.		on is a member of an affiliated group which files a consolidated federal return, the follow					
	(a) Copy of Fe	ederal Form 851, Affiliations Schedule. Identify by asterisk or underline the names of	t those corpora	ations subject to	tax in Alaba	ıma.	
		py of consolidated Federal Form 1120, pages 1-5, as filed with the IRS. ie spreadsheet of income statements; all supporting schedules for all legal entition.	oe that file as	nart of the con	calidated f	adaral araur	a including (but
		It o) a copy of the spreadsheet of income statements (which includes a separate column					
	the federal	consolidated return), beginning and ending balance sheets, Schedule M-3 for the entir	re federal cons	solidated group.	.o a. a aajat		cop.cg
	(d) Copy of fe	deral Schedule K-1 for each tax entity that the corporation holds an interest in at any	time during the	e taxable year.			
		deral Schedule(s) UTP.					
6.	Enter this corpo	ration's federal net income (see instructions for page 1, line 1) for the last three (3) yea	ars, as last det	ermined (e.g.: pe	r amended	federal return	n or IRS audit).
		2016 ● 2015 ● 2015 ●					
7.	Check if current	tly being audited by the IRS. ●					
8.	Location of the	corporate records: Street address: ●					
	City: ●	State: ●		Z	ZIP: ●		
9.	Person to conta	act for information concerning this return:					
	Name: ●	Email Address: ●		T	elephone:	• ()_	
10.	If this entity filed	d an Alabama Business Privilege tax return under a different FEIN than the one listed o	on this Form 20	OC, please enter	that numbe	r here: •	
Da	id	Preparer's	Date	Check if	Pre	eparer's Tax Ider	ntification Number
		signature	•	self-employed	• 🗀		
	eparer's	Firm's name (or yours, •	Tel. No. ● ()	E.I. No. ●	•	
υS	e Only	if self-employed) and address			ZIP Code ●		





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Non-payment returns,

mail to:

Alabama Department of Revenue Individual and Corporate Tax Division

Corporate Tax Section

Montgomery, AL 36132-7430

Federal audit change

returns, mail to:

PO Box 327430

Alabama Department of Revenue Individual and Corporate Tax Division Corporate Tax Section PO Box 327451

Montgomery, AL 36132-7451

Payment returns, mail with payment voucher (Form BIT-V) to: Alabama Department of Revenue Individual and Corporate Tax Division Corporate Tax Section

PO Box 327435

Montgomery, AL 36132-7435