



Corporation Income Tax Return

For the year January 1 - December 31, 2019, or other tax year beginning, 2019, ending

Check applicable box: PL 86-272, Initial return, Final return, Amended return, Federal audit change. FEDERAL BUSINESS CODE NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER, NAME, ADDRESS, CITY, STATE, COUNTRY, 9-DIGIT ZIP CODE, STATE OF INCORPORATION, DATE OF INCORPORATION, DATE QUALIFIED IN ALABAMA, NATURE OF BUSINESS IN ALABAMA. Filing Status: 1. Corporation operating only in Alabama, 2. Multistate Corporation - Apportionment (Sch. D-1), 3. Multistate Corporation - Percentage of Sales (Sch. D-2), 4. Multistate Corporation - Separate Accounting, 5. Proforma Return.

Table with 19 rows: 1 FEDERAL TAXABLE INCOME, 2 Federal Net Operating Loss, 3 Reconciliation adjustments, 4 Federal taxable income adjusted to Alabama Basis, 5 Net nonbusiness (income)/loss - Everywhere, 6 Apportionable income, 7 Alabama apportionment factor, 8 Income apportioned to Alabama, 9 Net nonbusiness income/(loss) - Alabama, 10 Alabama income before federal income tax deduction, 11a Federal income tax deduction/(refund), 11b Small Business Health Insurance Premiums, 12 Alabama income before net operating loss (NOL) carryforward, 13 Alabama NOL deduction, 14 Alabama taxable income, 15 Alabama Income Tax, 16 LIFO Reserve Tax Deferral, 17 Alabama Income Tax after LIFO Reserve Tax Deferral, 18 Nonrefundable Credits, 19 Net tax due Alabama.

Table with 7 rows: 20 Payments: a Carryover from prior year (2018), b 2019 estimated tax payments, c 2019 composite payment(s) made on behalf of this entity, d Extension payment, e Payments prior to adjustment, f Refundable credit, g Total Payments.

UNLESS A COPY OF THE FEDERAL RETURN IS ATTACHED, THIS RETURN WILL BE CONSIDERED INCOMPLETE. (SEE ALSO PAGE 4, OTHER INFORMATION, NO. 5.)

Table with 5 rows: 21 Reductions/applications of overpayments: a Credit to 2020 estimated tax, b Penny Trust Fund, c Penalty due, d Interest due, e Total reductions. 22 Total amount due/(refund) (line 19 less 20g, plus 21e).

If you paid electronically check here:

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

Please Sign Here

Signature, Title, Date, Daytime Telephone No.



Schedule A

Reconciliation Adjustments of Federal Taxable Income to Alabama Taxable Income

§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.

ADDITIONS

Table with 10 rows for additions (lines 1-10) and a summary row (line 10). Includes items like State and local income taxes, Federal exempt interest income, Dividends from corporations, etc.

DEDUCTIONS

Table with 15 rows for deductions (lines 11-25) and a total row (line 26). Includes items like Refunds of state and local income taxes, Interest income earned on direct obligations, etc.

Schedule B

Alabama Net Operating Loss Carryforward Calculation (§40-18-35.1, Code of Alabama 1975)

Table with 6 columns: Column 1 (Loss Year End MM/DD/YYYY), Column 2 (Amount of Alabama net operating loss), Column 3 (Amount used in years prior to this year), Column 4 (Amount used this year), Column 5 (Remaining unused net operating loss), Column 6 (Acquired NOL). Includes a final row for Alabama net operating loss.



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.)

	ALLOCABLE GROSS INCOME / LOSS		RELATED EXPENSE		NET OF RELATED EXPENSE	
	Column A Everywhere	Column B Alabama	Column C Everywhere	Column D Alabama	Column E Everywhere	Column F Alabama
1a ●	●	●	●	●	●	●
b ●	●	●	●	●	●	●
c ●	●	●	●	●	●	●
d ●	●	●	●	●	●	●
e ●	●	●	●	●	●	●
2 NET NONBUSINESS INCOME / LOSS Enter Column E total ((income)/loss) on line 5 of page 1. Enter Column F total (income/(loss)) on line 9 of page 1					Column E ●	Column F ●

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		ALABAMA		EVERYWHERE		
		BEGINNING OF YEAR	END OF YEAR	BEGINNING OF YEAR	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 ÷ 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 COMPENSATION RELATED TO THE PRODUCTION OF BUSINESS 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 Other ● (Federal 1120, line ●)			●	●			
25 Alabama sales factor — 25a ÷ 25b = line 25c.....			25a ●	25b ●	25c ● %		
26 Alabama sales factor (Enter the same factor as on line 25c).....					26 ● %		
27 Sum of lines 14, 15c, 25c, and 26 ÷ 4 = ALABAMA APPORTIONMENT FACTOR (Enter here and on line 7, page 1).....					27 ● %		

Schedule D-2

Percentage of Sales – Use only if you checked Filing Status 3, page 1 – See instructions

	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)	●	



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

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

enter the amount of **federal income tax paid** during the year.

(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.

(c) If this corporation is a member of an affiliated group which files a 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 line 6.

(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

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).

1	This company's separate federal taxable income	1	●
2	Total positive consolidated federal taxable income	2	●
3	This company's percentage (divide line 1 by line 2)	3	● %
4	Consolidated federal income tax (liability/payment)	4	●
5	Federal income tax for this company (multiply line 3 by line 4)	5	●
6	Federal income tax to be apportioned	6	●
7	Alabama income, page 1, line 10	7	●
8a	Adjusted total income, page 1, line 4	8a	●
8b	Income excluded from Alabama Taxable Income (include any amounts listed on Schedule A lines 12, 13, 14, 17, 18, and 19)	8b	●
8c	Adjusted Total Income including items excluded from Alabama Taxable Income (Add lines 8a and 8b)	8c	●
9	Federal income tax ratio (divide line 7 by line 8c)	9	● %
10	Federal income tax apportioned to Alabama (multiply line 6 by line 9)	10	●
11	Less refunds or adjustments	11	●
12	Net federal income tax deduction / <refund> (enter here and on Page 1, line 11a)	12	●

Other Information

- Briefly describe your Alabama operations. ● _____
- List locations of property within Alabama (cities and counties). ● _____
- List other states in which corporation operates, if applicable. ● _____
- Indicate your tax accounting method:
 Accrual Cash Other ● _____
- If this corporation is a member of an affiliated group which files a consolidated federal return, the following information **must be provided**:
 (a) **Copy of Federal Form 851, Affiliations Schedule.** Identify by asterisk or underline the names of those corporations subject to tax in Alabama.
 (b) **Signed copy of consolidated Federal Form 1120, pages 1-5,** as filed with the IRS.
 (c) **Copy of the spreadsheet of income statements; all supporting schedules for all legal entities that file as part of the consolidated federal group** including (but not limited to) a copy of the spreadsheet of income statements (which includes a separate column that identifies the eliminations and adjustments used in completing the federal consolidated return), beginning and ending balance sheets, Schedule M-3 for the entire federal consolidated group.
 (d) **Copy of federal Schedule K-1** for each tax entity that the corporation holds an interest in at any time during the taxable year.
 (e) **Copy of federal Schedule(s) UTP.**
- Enter this corporation's federal net income (see instructions for page 1, line 1) for the last three (3) years, as last determined (e.g.: per amended federal return or IRS audit).
 2018 ● _____ 2017 ● _____ 2016 ● _____
- Check if currently being audited by the IRS. ●
- Location of the corporate records: Street address: ● _____
 City: ● _____ State: ● _____ ZIP: ● _____
- Person to contact for information concerning this return:
 Name: ● _____ Email Address: ● _____ Telephone: ● (____) _____
- If this entity filed an Alabama Business Privilege tax return under a different FEIN than the one listed on this Form 20C, please enter that number here: ● _____

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's Tax Identification Number
	Firm's name (or yours, if self-employed) and address	Tel. No. ● ()	E.I. No. ●	ZIP Code ●



**Non-payment returns,
mail to:**

Alabama Department of Revenue
Individual and Corporate Tax Division
Corporate Tax Section
PO Box 327430
Montgomery, AL 36132-7430

**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

**Federal audit change
returns, mail to:**

Alabama Department of Revenue
Individual and Corporate Tax Division
Corporate Tax Section
PO Box 327451
Montgomery, AL 36132-7451