

SCHEDULE
CP-B
INSTRUCTIONS

INSTRUCTIONS FOR THE PREPARATION OF
ALABAMA DEPARTMENT OF REVENUE
Composite Payments

The Schedule CP-B must be completed and attached to the return by taxpayers that are claiming composite payments on the Form 20C or Form ET-1. Each composite payment should be listed separately.

Section A

Column A. Enter in this column the name of the s-corporation, partnership, estate, or trust that made the composite payment on behalf of the taxpayer.

Column B. Enter in this column the FEIN of the s-corporation, partnership, estate, or trust that made the composite payment on behalf of the taxpayer.

Column C. Enter in this column the amount of payment made by the s-corporation, partnership, estate, or trust on behalf of the taxpayer.

Column D. Check the box in this column if the payment in Column C is coming from a disregarded entity.

Column E. Enter in this column the name of the disregarded entity.

Column F. Enter in this column the FEIN of the disregarded entity from Column E.

For each composite payment, complete a separate row until all composite payments are listed.

Section B

Line 1. Enter the total amount of the composite payments from Column C from page 1.

Line 2. Enter the total amount of the composite payments from Column C from additional pages.

Line 3. Enter the Total Composite Payments (add lines 1 and 2). Enter this amount on the Form 20C, page 1, line 20c or the Form ET-1, page 1, line 19c.