



Alabama Department of Revenue
Balance Sheet – Net Worth Computation

(FOR FORMS CPT AND PPT)

1a FEIN

1b NAME

1c Determination Period End Date
(Balance Sheet Date):

(mm/dd/yyyy)

Individual single member taxpayers should use Worksheet BPT-NWI.

This worksheet is required to be completed to substantiate the net worth computation. This worksheet is for entities that are not required to complete a Schedule L on the federal Form 1120, 1065 and 1120-S, and Disregarded Entities that have as its single member a taxpayer that **is not** subject to Alabama Business Privilege Tax (foreign business entities not doing business in the State of Alabama and not registered with the Alabama Secretary of State's Office to do business in Alabama)

| Assets | Beginning of tax year | | End of tax year | |
|-------------------------------------------------------------------------------------------------------------------|-----------------------|-----|-----------------|-----|
| | (a) | (b) | (c) | (d) |
| 1 Cash | | • | | • |
| 2a Trade notes and accounts receivable | • | | • | |
| b Less allowance for bad debts | • () | • | • () | • |
| 3 Inventories | | • | | • |
| 4 U.S. government obligations | | • | | • |
| 5 Tax-exempt securities | | • | | • |
| 6 Other current assets (attach statement) | | • | | • |
| 7 Loans to partners (or persons related to partners) <i>(For Subchapter K only)</i> | | • | | • |
| 8 Loans to shareholders <i>(For Corporations only)</i> | | • | | • |
| 9 Mortgage and real estate loans | | • | | • |
| 10 Other investments (attach statement) | | • | | • |
| 11a Buildings and other depreciable assets | • | | • | |
| b Less accumulated depreciation | • () | • | • () | • |
| 12a Depletable assets | • | | • | |
| b Less accumulated depletion | • () | • | • () | • |
| 13 Land (net of any amortization) | | • | | • |
| 14a Intangible assets (amortizable only) | • | | • | |
| b Less accumulated amortization | • () | • | • () | • |
| 15 Other assets (attach statement) | | • | | • |
| 16 Total Assets. Add lines 1 – 15. | | • | | • |
| Liabilities | | | | |
| 17 Accounts payable | | • | | • |
| 18 Mortgages, notes, bonds payable in less than 1 year | | • | | • |
| 19 Other current liabilities (attach statement) | | • | | • |
| 20 All nonrecourse loans <i>(For Limited Liability Entities only)</i> | | • | | • |
| 21 Loans from partners (or persons related to partners) | | • | | • |
| 22 Loans from shareholders <i>(For Corporations only)</i> | | • | | • |
| 23 Mortgages, notes, bonds payable in 1 year or more | | • | | • |
| 24 Other liabilities (attach statement) | | • | | • |
| 25 Total Liabilities. Add lines 17–24. | | • | | • |
| Capital/Shareholders' Equity | | | | |
| 26 Partners' capital accounts <i>(For Limited Liability Entities only)</i> | | • | | • |
| 27 Capital stock <i>(For Corporations only)</i> | | • | | • |
| 28 Additional paid-in capital <i>(For Corporations only)</i> | | • | | • |
| 29 Retained earnings – Appropriated <i>(For Corporations only)</i> | | • | | • |
| 30 Retained earnings – Unappropriated <i>(For Corporations only)</i> | | • | | • |
| 31 Adjustments to shareholders' equity (attach statement) <i>(For Corporations only)</i> | | • | | • |
| 32 Total Capital. Add lines 27–31. <i>(For Corporations only)</i> | | • | | • |
| 33 Total Liabilities and Shareholders' Equity. Add line 25 and line 26. <i>(For Subchapter K only)</i> | | • | | • |
| 34 Total Liabilities and Capital. Add line 25 and line 32. <i>(For Corporations only)</i> | | • | | • |