

Form 20S Test 2

Form 20S Schedules Tested:

1. Calendar Year
2. Foreign Address
3. Multi State Company with 0% Apportionment
4. Schedule A
5. Schedule B
6. Schedule C
7. Schedule E
8. Schedule G, no flow through for credit
9. Schedule H
10. Schedule K

K-1 Issues Tested:

1. Tax Exempt
2. Foreign Address
3. Both Resident and Non Resident

PAB Issues Testd:

1. 2 related members
2. Amount flows to form 20S

PTE-C Issues Tested:

1. Amount Due
2. Foreign Address
3. Tax Exempt Member

Revisions:

12/10/2013: (1) Schedule K, Line 15. Amount changed from 40,000 to 80,000.(2) K-1s for Owner VI and Owner VIII has amount added on line AB2.

12/12/2013: (1) Schedule A, Line 12 amount changed from 150,000 to 15,000. (2) Schedule K, Line 2 amount changed from 150,000 to 15,000. (3) K-1 for Owner VI, line S2, amount changed from 60,000 to 6,000 (4) K-1 for Owner VIII, Line S2, Amount changed from 30,000 to 3,000.

S Corporation Information/Tax Return

For the year January 1 – December 31, 2013, or other tax year beginning _____, 2013, ending _____

Important Check applicable box: <input type="checkbox"/> Initial Return <input type="checkbox"/> Final Return <input type="checkbox"/> Amended Return	FEDERAL BUSINESS CODE NUMBER		FEDERAL EMPLOYER IDENTIFICATION NUMBER		Data Summary Total federal income Total federal deductions Total assets as shown on Form 1120S Alabama Apportionment Factor from Schedule C, line 27
	NAME				
	● 20S Test 2				
	ADDRESS				
	900 Foreign Country Lane				
	CITY	STATE	9-DIGIT ZIP CODE		
Tokyo, Japan	FC	● 00000-0000			
STATE OF INCORPORATION	NATURE OF BUSINESS		DATE QUALIFIED IN ALABAMA		
TX	Investment		06/13/1980		
CHECK IF THE CORPORATION OPERATES IN MORE THAN ONE STATE <input checked="" type="checkbox"/>		NUMBER OF SHAREHOLDERS DURING TAX YEAR ● 4	NUMBER OF NONRESIDENT SHAREHOLDERS INCLUDED IN COMPOSITE FILING ● 2	IF YOU FILED A RETURN FOR 2012 AND THE ABOVE NAME OR ADDRESS IS DIFFERENT, CHECK HERE... <input type="checkbox"/>	

UNLESS A COPY OF FORM 1120S IS ATTACHED, THIS RETURN IS INCOMPLETE

SCHEDULE A – Computation of Separately Stated and Nonseparately Stated Income / Tax					
	1	Federal Ordinary Income or (Loss) from trade or business activities	1	●	2,000,000 00
Reconciliation to Alabama Basis (see instructions)	2	Net short-term and long-term capital gains – income or (loss)	2	●	1,500 00
	3	Salaries and wages reduced for federal employment credits	3	●	(900 00)
	4	State and local net income taxes paid/(refund)	4	●	300,000 00
	5	Net income or (loss) from rental real estate activities	5	●	00
	6	Net income or (loss) from other rental activities	6	●	00
	7	Net gain or (loss) under I.R.C. §1231 (other than casualty losses)	7	●	00
	8	Adjustments due to the Federal Economic Stimulus Act of 2008 (attach schedule)	8	●	00
	9	Other reconciliation items (attach schedule)	9	●	780,000 00
	10	Net reconciling items (add lines 2 through 9)	10	●	1,080,600 00
	11	Net Alabama nonseparately stated income or (loss) (add line 1 and line 10)	11	●	3,080,600 00
Separately Stated Items (Related to Business Income)	12	Contributions	12	●	(15,000 00)
	13	Oil and gas depletion	13	●	(00)
	14	I.R.C. §179 expense deduction (complete Schedule K)	14	●	(800 00)
	15	Casualty losses	15	●	(00)
	16	Portfolio income less expenses (complete Schedule K)	16	●	9,000 00
	17	Other separately stated items (attach schedule)	17	●	00
	18	Net separately stated items (add line 12 through 17)	18	●	(6,800 00)
	19	Total separately stated and nonseparately stated items (add line 11 and line 18)	19	●	3,073,800 00
20	Nonseparately Stated Income Allocated and Apportioned to Alabama from Schedule E, line 7	20	●	49,900 00	
Tax Due, Payments, and Credits	21	ALABAMA INCOME TAX (see instructions and attach schedule)	21	●	00
	22 Tax Payments, Credits, and Deferrals:				
		a. 2013 estimated tax payments and amounts applied from 2012 return	22a	●	00
		b. Automatic extension payments (see instructions)	22b	●	1,000 00
		c. Payments prior to amendment (original return or Department adjustment)	22c	●	00
		d. Tax credits (from line 10, Schedule G) (see instructions)	22d	●	10,000 00
		e. Total payments (add lines 22a, 22b, 22c and 22d)	22e	●	11,000 00
	23	NET TAX DUE (subtract line 22e from line 21)	23	●	00
	24 Reductions/applications of overpayments				
		a. Penalties (see instructions)	24a	●	00
	b. Interest due (computed on tax due only)	24b	●	00	
	c. Amount to be credited to 2014 estimated tax	24c	●	00	
	d. Total reductions/applications (add lines 24a, 24b and 24c)	24d	●	00	
25	Amount to be refunded (see instructions)	25	●	11,000 00	
26	TOTAL AMOUNT DUE	26	●	00	

If paying by check or money order, FORM PTE-V MUST ACCOMPANY PAYMENT.

If you paid electronically check here



SCHEDULE B – Allocation of Nonbusiness Income, Loss, and Expense

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 810-27-1-4-.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).

DIRECTLY ALLOCABLE ITEMS	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 (Col. A less Col. C)	Column F Alabama (Col. B less Col. D)
Nonseparately stated items						
1a Test 1	● 100,000	● 50,000	● 1,000	● 100	● 99,000	● 49,900
1b	●					
1c	●					
1d Total (add lines 1a, 1b, and 1c)					● 99,000	● 49,900
Separately stated items						
1e Test 2	● (9,800)	● (900)	● 100	● 50	● (9,900)	● (950)
1f	●					
1g	●					
1h Total (add lines 1e, 1f, and 1g)					● (9,900)	● (950)

SCHEDULE C – Apportionment Factor Schedule. Do not complete if entity operates exclusively in Alabama.

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	1 ●			
2 Land	2 ●		5,300,400	6,800,400
3 Furniture and fixtures	3 ●		90,400	100,400
4 Machinery and equipment	4 ●			
5 Buildings and leasehold improvements	5 ●		900	50
6 IDB/IRB property (at cost)	6 ●			
7 Government property (at FMV)	7 ●			
8 ●	8			
9 Less Construction in progress (if included)	9 ●		90	10
10 Totals	10 ●		5,391,610	6,900,840
11 Average owned property (BOY + EOY ÷ 2)	11 ●			6,146,225
12 Annual rental expense	12 ●	x8 =	900,000x8 =	7,200,000
13 Total average property (add line 11 and line 12)	13a ●			13b ●
14 Alabama property factor — 13a ÷ 13b = line 14				14 ● 0.0000%
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		●		0.0000%
SALES		ALABAMA	EVERYWHERE	
16 Destination sales	16 ●			
17 Origin sales	17 ●			
18 Total gross receipts from sales	18 ●			
19 Dividends	19 ●			
20 Interest	20 ●			
21 Rents	21 ●		900,000	
22 Royalties	22 ●			
23 Gross proceeds from capital and ordinary gains	23 ●		800	
24 Other ● test 1 (Federal 1120S, line ● 10)	●		800	
25 Alabama sales factor — 25a ÷ 25b = line 25c	25a ●		25b ● 901,600	25c ● 0.0000%
26 Enter the amount from line 25c				26 ● 0.0000%
27 Sum of lines 14, 15c, 25c, and 26 ÷ 4 = ALABAMA APPORTIONMENT FACTOR (Enter here and on line 4, Schedule E, page 3)				27 ● 0.0000%

NOTE: If any factor is not utilized in the production of business income, it shall be eliminated and the denominator reduced accordingly (810-27-1-4-.09).



SCHEDULE D – Apportionment of Federal Income Tax

1	Enter the federal income tax from Federal Form 1120S	1	●		00
2	Enter the Alabama income from line 7, Schedule E below, if applicable. (If corporation operates exclusively in Alabama, do not complete lines 2-8.)	2	●		00
3	Apportionment of separately stated items <input type="checkbox"/> 3a ● <input type="checkbox"/> 3b x ● % =	3c	●		00
Enter in line 3a the amount from line 18, Schedule A Apportionment Factor (line 27, Schedule C)					
4	Separately stated items allocated to Alabama (line 1h, Column F, Schedule B)	4	●		00
5	Total (add lines 2, 3c and 4)	5	●		00
6	Adjusted total income (add line 19, Schedule A to line 1h, Column E, Schedule B)	6	●		00
7	Federal income tax apportionment factor (line 5 divided by line 6)	7	●		%
8	Federal income tax apportioned to Alabama (multiply line 1 by the percent on line 7)	8	●		00

SCHEDULE E – Apportionment and Allocation of Income to Alabama

1	Net Alabama nonseparately stated income or (loss) from line 11, Schedule A	1	●	3,080,600	00
2	Nonseparately stated (income) or loss treated as nonbusiness income (line 1d, Column E, Schedule B) – please enter income as a negative amount and losses as a positive amount	2	●	(99,000)	00
3	Apportionable income or (loss) (add line 1 and line 2)	3	●	2,981,600	00
4	Apportionment factor from line 27, Schedule C	4	●	0.0000	%
5	Income or (loss) apportioned to Alabama (multiply amount on line 3 by percent on line 4)	5	●	0	00
6	Nonseparately stated income or (loss) allocated to Alabama as nonbusiness income (Column F, line 1d, Schedule B)	6	●	49,900	00
7	Nonseparately stated income allocated and apportioned to Alabama (add lines 5 and 6). Also enter this amount on line 2, Schedule D; line 20, Schedule A; and line 1, Schedule K	7	●	49,900	00

SCHEDULE F – Alabama Accumulated Adjustments Account

1	Beginning balance (prior year ending balance)	1	●		00
2	Net Alabama nonseparately stated income or (loss) (line 11, Schedule A)	2	●		00
3	Net separately stated items (line 18, Schedule A)	3	●		00
4	Federal income tax deduction (line 1, Schedule D)	4	●		00
5	Separately stated nonbusiness items (line 1h, Column E, Schedule B)	5	●		00
6	Other additions/(reductions) (Do not include tax exempt income and related expenses)	6	●		00
7	Less distributions	7	●		00
8	Ending balance (total appropriate lines)	8	●		00

SCHEDULE G – Tax Credits (Caution – See Instructions)

1	Employer Education Tax Credit	1	●		00
2	Coal Credit	2	●		00
3	Capital Credit	3	●		00
4	Credit for Taxes Paid to Foreign Country	4	●		00
5	Heroes for Hire Credit	5	●	10000	00
6	Full Employment Act of 2011 Credit	6	●		00
7	AL New Markets Development Credit	7	●		00
8	Enterprise Zone Credit	8	●		00
9	Irrigation Credit	9	●		00
10	TOTAL (add lines 1 through 9). Enter here and on line 22d, Schedule A.	10	●	10,000	00

SCHEDULE H – The Following Information Must Be Entered For This Return To Be Considered Complete

1 Indicate tax accounting method used: ● Cash ● Accrual ● Other

2 Briefly describe your Alabama operations: ● Investment

3 Enter this company's Alabama Withholding Tax Account No.: ● 9999999999

4 Person to contact for information concerning this return:
 Name ● Tester 1
 Telephone Number ● (334)999-9999 Email Address tester@ yahoo.com

5 Location of the corporate records: ● Tokyo, Japan

6 Check if an Alabama business privilege tax return was filed for this entity: ●

7 If the privilege tax return was filed using a different FEIN, please provide the name and FEIN used to file the return:
 FEIN: ● 88-8774441 NAME: Investment LLC



SCHEDULE K – Distributive Share Items

	Federal Amount	Apportionment Factor	Apportioned Amount	Enter on Alabama Schedule K-1
1 Alabama nonseparately stated income (Schedule E, line 7)			49,900	Part III, Line M
Separately Stated Items:				
2 Contributions	15,000	0.0000		Part III, Line S
3 Oil and gas depletion		0.0000		Part III, Line Z
4 I.R.C. §179 expense deduction	800	0.0000		Part III, Line O
5 Casualty losses		0.0000		Part III, Line W
6 Portfolio income	9,000	0.0000		Part III, Line Q
7 Interest expense related to portfolio income		0.0000		Part III, Line P
8 Other expenses related to portfolio income (attach schedule)		0.0000		Part III, Line R
9 Other separately stated business items (attach explanation)		0.0000		Part III, Line T
10 Small business health insurance premiums (attach explanation)				Part III, Line Y
11 Separately stated nonbusiness items (attach schedule)	(9,900)		(950)	Part III, Line AA
12 Composite payment made on behalf of owner/shareholder			749	Part III, Line U
13 U.S. taxes paid (attach explanation)		0.0000		Part III, Line V
14 Alabama exempt income (attach explanation)	10,000	0.0000		Part III, Line AB
Transactions with Owners:				
15 Property distributions to owners	80,000	100%	80,000	Part III, Line X

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of Officer	Date	Daytime Telephone No. ()	Social Security No. : : : :
Title of Officer			

Paid Preparer's Use Only

Preparer's Signature	Check if self-employed <input type="checkbox"/>	Date	Preparer's PTIN : : : :
Firm's Name (or yours if self-employed) and address	Telephone No. • ()	E.I. No. •	
Email Address	ZIP Code •		

CHECK LIST

HAVE THE FOLLOWING FORMS BEEN ATTACHED TO THE FORM 20S:

- ALABAMA SCHEDULE K-1 (one for each shareholder)
- ALABAMA SCHEDULE NRA (if applicable)
- FEDERAL FORM 1120S (entire form as filed with IRS)
- FEDERAL FORM 1120S PROFORMA (if applicable)
- FORM PTE-V (if applicable)

Returns without Payments

MAIL TO: Alabama Department of Revenue
Pass Through Entity
PO Box 327441
Montgomery, AL 36132-7441

Returns with Payments

MAIL TO: Alabama Department of Revenue
Pass Through Entity
PO Box 327444
Montgomery, AL 36132-7444

Owner's/Shareholder's Share of
Income, Deductions, Credits, etc.

2013

- Subchapter K entity
- S corporation
- QIP Indicator

SEE INSTRUCTIONS

- Final K-1
- Amended K-1

Tax year beginning _____, 2013 and ending _____, 20_____

PART I Information About the Pass Through Entity	PART III Owner's/Shareholder's Share of Current Year Alabama Income, Deductions, Credit, and Other Items																																					
A Entity's Federal Employer Identification Number	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: left;">Income allocated and apportioned to Alabama</th> <th style="width: 50%; text-align: left;">100% Alabama – to be reported by Alabama residents</th> </tr> </table>	Income allocated and apportioned to Alabama	100% Alabama – to be reported by Alabama residents																																			
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B Entity's name, address, city, state, and ZIP code 20S Test 2 900 Foreign Country Lane Tokyo, Japan	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> M Nonseparately stated income <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: right;">19,960</td> <td style="width: 5%; border-left: 1px solid black; text-align: center;">M2</td> <td style="width: 45%; text-align: right;">1,232,240</td> </tr> </table> </td> <td style="width: 50%; vertical-align: top;"> N Amount of guaranteed payments to partner to be reported by the partner as Alabama source income (see instructions) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: right;">•</td> <td style="width: 5%; border-left: 1px solid black; text-align: center;">N2</td> <td style="width: 45%; text-align: right;">•</td> </tr> </table> </td> </tr> </table>	M Nonseparately stated income <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: right;">19,960</td> <td style="width: 5%; border-left: 1px solid black; text-align: center;">M2</td> <td style="width: 45%; text-align: right;">1,232,240</td> </tr> </table>	19,960	M2	1,232,240	N Amount of guaranteed payments to partner to be reported by the partner as Alabama source income (see instructions) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: right;">•</td> <td style="width: 5%; border-left: 1px solid black; text-align: center;">N2</td> <td style="width: 45%; text-align: right;">•</td> </tr> </table>	•	N2	•																													
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G <input type="checkbox"/> General partner or LLC member manager <input checked="" type="checkbox"/> Limited partner or other LLC member	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> S Charitable contributions • </td> <td style="width: 50%; vertical-align: top;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: right;">•</td> <td style="width: 5%; border-left: 1px solid black; text-align: center;">S2</td> <td style="width: 45%; text-align: right;">6,000</td> </tr> </table> </td> </tr> </table>	S Charitable contributions •	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: right;">•</td> <td style="width: 5%; border-left: 1px solid black; text-align: center;">S2</td> <td style="width: 45%; text-align: right;">6,000</td> </tr> </table>	•	S2	6,000																																
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Owner's/Shareholder's Share of
Income, Deductions, Credits, etc.

2013

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- S corporation
- QIP Indicator

SEE INSTRUCTIONS

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D Owner's/Shareholder's name ● K1 Owner VIII	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">P Investment interest expense related to portfolio income</td> <td style="width: 50%;"></td> </tr> <tr> <td style="text-align: right;">●</td> <td style="text-align: right;"> P2 ●</td> </tr> </table>	P Investment interest expense related to portfolio income		●	P2 ●								
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Income, Deductions, Credits, etc.**

2013

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A completed Alabama Schedule K-1 for each member in the Subchapter K entity/S corporation must be attached to Form 65/Form 20S.



TAXPAYER NAME: _____ TAXPAYER FEIN: _____ FOR THE TAX PERIOD _____, 20 ____ through _____, 20 ____

Related member is defined to include a corporation, association, disregarded entity, or subchapter K entity (Alabama Code section 40-18-1(13) and (15)). Disregarded entities and subchapter K entities are related members separate and apart from their owner. A column must be completed for each recipient related member.

Recipient related member who received interest/intangible income from the taxpayer:	Related Member 1	Related Member 2	Related Member 3	Related Member 4
1 a. Recipient related member FEIN.....	1a ●			
b. Recipient related member name.....	1b ● RM 1	RM 2		
2 List the intangible expense amounts paid to the recipient related member.....	2 ● 10,000	1,000,000		
3 List the interest expense amounts paid to the recipient related member.....	3 ●	25,000,000		
4 Total intangible/interest expenses paid (total lines 2 and 3).....	4 ● 10,000	26,000,000		

To determine the exempt amount of intangible/interest expense, complete the applicable section(s) below.

5 Exemption related to §40-18-35(b)(1) and §40-18-24(b):				
a. Jurisdiction(s) where recipient related member income is "subject to tax":.....	5a ●	GA, PA, TX, FL		
b. Amount of Line 4 expense not added back.....	5b ●	26,000,000		
c. Recipient related member's corresponding intangible/interest income allocated to jurisdiction.....	5c ●			
d. Adjusted intangible/interest amount (Line 5b minus Line 5c).....	5d ●	26,000,000		
e. Recipient related member's total apportionment percentage in the above jurisdiction(s).....	5e ●	%	%	%
f. Adjusted interest/intangible amount (multiply Line 5d by Line 5e).....	5f ●	25,220,000		
g. Add Line 5c and Line 5f.....	5g ●	25,220,000		
6 Exemption related to §40-18-35(b)(2), §40-18-35(b)(4), §40-18-24(d) and §40-18-24(f)				
- Amount of Line 4 expense not added back.....	6 ●			

NOTE: For Section 7, 8, 9, and 10 the receipts of a disregarded entity/subchapter K entity, which may be a related entity in and unto itself, may not be combined with receipts of its owner for purposes of this schedule.

7 Exemption related to §40-18-35(b)(3) and §40-18-24(e) - Amount of Line 4 expense not added back.....	7 ●	10,000		
8 Recipient related member receipts by category:				
a. Intangible receipts.....	8a ●	10,000		
b. Interest receipts.....	8b ●			
9 a. ●	9a ●	15,000		
b. ●	9b ●			
c. ●	9c ●			
d. ●	9d ●			
e. ●	9e ●			
10 a. If either Lines 8a or 8b are greater than Lines 9a, 9b, 9c, 9d or 9e, enter zero.....	10a ●			
b. If Lines 9a, 9b, 9c, 9d or 9e are greater than Lines 8a or 8b, enter amount from Line 7.....	10b ●	10,000		
11 Exempt Amount. Enter the greater of Lines 5g, 6, 10a or 10b.....	11 ●	10,000	25,220,000	
12 Total Intangible/Interest expenses paid to all related members. (Sum all Line 4 for all related members from all pages).....	12	26,010,000		
13 Total Exempt Amount. (Sum Line 11 for all related members from all pages. Subtract Line 13 from Line 12 and enter the difference on Form 65, Schedule A, Line 8 or Form 20S, Schedule A, Line 9).....	13	25,230,000		

Attach additional pages as needed and enter the totals of Lines 4 and Lines 11 for all related members from all pages on Page 1, Line 12 and 13.

In order to qualify for the exemption presented in §40-18-35(b)(3) and §40-18-24(e), Line 10b must be greater than zero and an informed corporate officer must sign the statement below, executed under penalty of perjury. With respect to the transaction(s) giving rise to the related member's interest/intangible expenses and costs, including both the direct interest/intangible expense transaction(s) between the taxpayer and the related member and any prior organizational restructuring transaction(s) that facilitated such direct interest/intangible expense transactions, tax avoidance (which included the avoidance of a meaningful amount of Alabama tax) was not a principal motivating factor.

Signature _____

Title _____ Date _____

FORM PTE-C

Nonresident Composite Payment Return

Alabama Department of Revenue CY Individual & Corporate Tax FY SY **2013**

For the year January 1-December 31, 2013 or other tax year beginning _____, 2013, ending _____, _____

Form PTE-C is used to report Alabama taxable income for all or some of the nonresident owners/shareholders from reported Subchapter K entity or S corporation income and to make payment on behalf of the owners/shareholders in lieu of individual reporting. (CAUTION: Do not include losses on this form – see instructions.)

Check applicable box: <input type="checkbox"/> Subchapter K entity <input checked="" type="checkbox"/> S corporation <input type="checkbox"/> Qualified Investment Partnership	FEDERAL EMPLOYER IDENTIFICATION NUMBER ●	FEDERAL BUSINESS CODE ●	DEPARTMENT USE ONLY
	NAME ● 20S Test 2		
	ADDRESS 900 Foreign Country Lane		
Check if amended: <input type="checkbox"/> Amended return	CITY Tokyo, Japan	STATE FC	ZIP CODE ●
	TOTAL NUMBER OF OWNERS/SHAREHOLDERS IN ENTITY: ● 4	NUMBER OF NONRESIDENT OWNERS/SHAREHOLDERS INCLUDED IN COMPOSITE FILING: ● 2	
			IF YOU FILED A 2012 RETURN WITH A DIFFERENT ADDRESS, CHECK HERE. ● <input type="checkbox"/>

DO NOT ATTACH TO OR MAIL WITH FORM 65 OR 20S, THIS FORM MUST BE MAILED SEPARATELY.

1. Amount of tax due (see instructions)	1 ●	749
2. Interest Due	2 ●	
3. Penalty Due	3 ●	
4. Total tax, interest, and penalty due	4 ●	749
5a. Overpayment from 2012	5a ●	
b. Estimated and automatic extension tax payments	5b ●	
c. Composite payment made on behalf of this entity. Paid by ● _____ FEIN ● _____	5c ●	
d. Total of all payments/credits (add lines 5a through 5c)	5d ●	
6. Amount to be remitted or (overpayment) (subtract line 5d from line 4)	6 ●	749
If paid by check or money order, FORM PTE-V MUST ACCOMPANY PAYMENT. If paid electronically check here <input checked="" type="checkbox"/>		
7a. Overpayment to be credited to 2014 return	7a ●	
b. Overpayment amount to be refunded	7b ●	

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Please Sign Here

Your Signature	Title or Position	Daytime Telephone No.	Date
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Paid Preparer's Use Only

Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's PTIN
Preparer's Printed Name ●		E.I. Number	
Firm's Name (or yours, if self-employed) and Address ●		Telephone Number	
Email Address			

Make remittance payable to: **Alabama Department of Revenue**
 Write – Form PTE-C, tax year, and FEIN on remittance for verification purposes.
 Include with payment Form PTE-V available at www.revenue.alabama.gov.

Mail to: **Alabama Department of Revenue – PTE**
P.O. Box 327444
Montgomery, AL 36132-7444

Required Entity Information For Partnerships and LLCs

1. List general partners.

NAME OF GENERAL PARTNER	SSN / FEIN	ADDRESS	PERCENT OF OWNERSHIP
a. ●			
b. ●			
c. ●			
d. ●			
e. ●			

*Additional information is not a substitute for Schedule K-1.

2. List other states in which the Partnership/LLC operates, if applicable.

3. At any time during the tax year, did the Partnership/LLC transact business in a foreign country? Yes No
 If yes, complete the information below:

NAME OF COUNTRY	NATURE OF BUSINESS	TAXABLE INCOME REPORTED TO COUNTRY
a. ●		
b. ●		
c. ●		
d. ●		
e. ●		

4. At any time during the tax year, did the Partnership/LLC invest in another Pass-Through entity? Yes No
 If yes, complete the information below:

NAME OF ENTITY	FEIN	PERCENT OF OWNERSHIP
a. ●		
b. ●		
c. ●		
d. ●		
e. ●		

Do not attach the original Qualified Investment Partnership (QIP) Certification to this return! The certification must be filed with the annual Form 65 return for the QIP.

5. Person to contact for information regarding this return:

Name: _____

Telephone Number: (_____) _____

Email: _____

SCHEDULE
PTE-CK1



ALABAMA DEPARTMENT OF REVENUE

2013

Entity's FEIN

For the year January 1 - December 31, 2013 or other tax year beginning _____, 20____ ending _____, 20____

	(A) Non-Resident Owner's/Shareholder's Name, Street Address, City, State, and ZIP	(B) Social Security Number/FEIN	(C) Entity Type	(D) Owner's/ Shareholder's Percentage of Ownership	(E) Owner's/Shareholder's Share of Nonseparately Stated Income + Portfolio Income	(F) Guaranteed Payments	(G) Total Income (Col. E + F)	(H) Owner's/ Shareholder's Share of Tax Due (Col. G X 5%)
1	K1 Owner V ●		I	30.0000	14,970		14,970	749
2	K1 Owner FC ● Tokyo, Japan FC		E	10.0000	4,990		4,990	0
3	●							
4	●							
5	●							
6	●							
7	●							
8	●							
9	●							
10	●							
11	●							
12	Totals page 3 [columns (E) through (H)]							749
13	Summary totals for additional pages [columns (E) through (H)]							
14	Totals [columns (E) through (G)] (lines 12 + 13)							
14H	Add lines 12 and 13, column (H) and enter here and on page 1, line 1							749

IF MORE THAN 11 NON-RESIDENT OWNERS/SHAREHOLDERS, ATTACH ADDITIONAL PAGES AND ENTER SUMMARY TOTALS ON LINE 13 ABOVE.

Form PTE-C, Page 3