

WHO MUST FILE. Taxpayers making a payment of less than \$750 for taxes due on a Form CPT, PPT or BPT-IN return must complete and file Form BPT-V with the return. Form BPT-V is not required if payment is made electronically.

WHEN TO FILE. Taxpayers who report on a calendar basis must file the Business Privilege Tax return on or before March 16, 2009, for corporations or April 15, 2009, for LLE's. Taxpayers who have a tax year other than a calendar year must file the Business Privilege Tax return no later than two and one-half months (if a corporation) or three and one-half months (if an LLE) after the beginning of each fiscal or short tax year. For disregarded entities, the return is due no later than the date its owner is required to file its business privilege tax or income tax return.

WHERE TO FILE.

Alabama Department of Revenue
Business Privilege Tax Section
PO Box 327431
Montgomery, AL 36132-7431

Full payment of any amount due for a taxable year is due by the original due date of the return (without consideration of any filing extensions in place).

LINE INSTRUCTIONS FOR PREPARING FORM BPT-V

CALENDAR YEAR INDICATOR – Check this box if the taxpayer has a December 31st tax year end.

FISCAL YEAR INDICATOR – Check this box if the taxpayer has a tax year end date other than a calendar year end and enter the determination period end date in the spaces provided.

BPT INITIAL RETURN INDICATOR – Check this box if the taxpayer is making a payment with Form BPT-IN (initial return) and enter the same date as shown on Form BPT-IN, Line 2a.

FEIN: Enter the entity's Federal Employer Identification Number (FEIN).

BPT ACCOUNT NUMBER: Enter the taxpayer's BPT (Business Privilege Tax) account number only if the taxpayer does not have a FEIN (Federal Employer Identification Number). See the instructions for Form CPT, Form PPT, or Form BPT-IN for more information regarding the entity's account number.

SECRETARY OF STATE FILE/ACCOUNT NUMBER: If the FEIN is not yet available, please provide the file number assigned to the taxpayer's incorporation/qualification documents by the Alabama Secretary of State's office.

AMOUNT PAID: Enter the amount of the payment submitted with this voucher.

NAME/ADDRESS SECTION: Enter the legal name of the taxpayer and a complete mailing address for the taxpayer.

FORM TYPE: Enter an "X" in the appropriate box to identify the form for which the payment is being made. Please note effective for taxable years beginning on or after 1/1/2009 Form BPT-V must be used when making automatic extension payments, unless the payments are made electronically.

ELECTRONIC PAYMENT. Section 41-1-20 requires electronic payments for all single business tax payments of \$750 or more. Substantial penalties will be assessed for noncompliance.

Taxpayers making e-payments via ACH-Debit must have a Sign On ID and Access Code to login to the Alabama Department of Revenue (ADOR) Paperless Filing & Payment System. Visit our Web site at www.revenue.alabama.gov/eservice.htm for additional information.

NOTE: Refer to our Web site at www.revenue.alabama.gov for tax payment and form preparation requirements.

 **DETACH ALONG THIS LINE AND MAIL VOUCHER WITH YOUR FULL PAYMENT** 

- Calendar Year (Taxable Year 2009 – determination period ending 12/31/2008)
- Fiscal Year (Taxable Year 2009 – determination period ending ____/____/2009)
- BPT Initial Return (Qualification date ____/____/2009 from Form BPT-IN, Line 2a)

Tax Type: BPT
Form Type: CPT PPT BPT-IN
 Automatic Extension Payment

FEIN: _____ BPT ACCOUNT NUMBER (IF NO FEIN ASSIGNED): _____
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SECRETARY OF STATE FILE/ACCOUNT NUMBER (IF NO FEIN ASSIGNED): _____
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AMOUNT PAID: _____ *Full payment is due by the original due date of the return.*
 \$ ●

LEGAL NAME _____
 ●

MAILING ADDRESS _____

CITY _____ STATE _____ ZIP _____