Reset Form

20C-CRE
12/03

ALABAMA DEPARTMENT OF REVENUE
INDIVIDUAL AND CORPORATE TAX DIVISION
CORPORATE INCOME TAX UNIT
P.O. Box 327430 • Montgomery, AL 36132-7430 • (334) 242-1200

Election To File Consolidated Corporate Income Tax Return

NAME OF AFFILIATED GROUP (COMMON PARENT AND SUBSIDIARIES)			FOR TAXABLE YEAR BEGINNING Mo. Day Yr.
ADDRESS			FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)
CITY	STATE	ZIP	TELEPHONE NUMBER ( )

The above named Alabama Affiliated Group hereby elects to file an Alabama Consolidated Return, in accordance with Section 40-18-39, ***Code of Alabama 1975***.

- The election shall be binding on both the Alabama Department of Revenue and the Alabama Affiliated Group for a period of 120 calendar months, beginning with the first month of the first taxable year of the election and ending upon the conclusion of the taxable year in which the 120 consecutive calendar month expires. The election shall terminate automatically upon the revocation or termination of the federal consolidated return election.
- The Alabama Affiliated Group shall be assessed an annual fee for the privilege of filing an Alabama Consolidated Return. The annual fee shall be computed in accordance with Section 40-18-39, ***Code of Alabama 1975***.
- For each taxable year of the election, each corporation included in the Alabama Affiliated Group shall be jointly and severally liable for the Alabama income tax liability of the affiliated group for the taxable year in addition to the annual fee assessed for the privilege of filing the consolidated return.

Under penalties of perjury, I declare that the common parent corporation named above has authorized me to sign this form on behalf of all members of the affiliated group, and that I have examined this form and the information and instructions contained herein.

PRINT NAME AND PROVIDE SIGNATURE BELOW

SIGNATURE	TITLE	DATE

INFORMATION AND INSTRUCTIONS REGARDING THIS ELECTION

1. Mail the completed and signed election directly to:

   Alabama Department of Revenue
   Individual and Corporate Tax Division
   Corporate Income Tax Unit
   P.O. Box 327900
   Montgomery, AL 36132-7900

2. Attach a copy of the completed and signed election to page 4 of the Alabama Form 20C, Alabama Corporation Income Tax Return, for the first taxable year of the election.