

# What entities are not required to file an Alabama Business Privilege Tax return?

- Political subdivisions of the state
- Governmental corporations
- Governmental agencies
- Organizations described in Internal Revenue Code Section 501(a)
- Community chest
- Any entity organized and operated exclusively for religious purposes
- Homeowners association
- Political parties
- Political action committees
- Political campaign committees
- Agricultural cooperative

See [Section 40-14A-43, Code of Alabama 1975](#).