

Alabama
Department
of Revenue



**ALABAMA HANDBOOK FOR
SUBSTITUTE FORMS &
BARCODE VENDORS**

Alabama Department of Revenue Substitute Forms & Barcode Program

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Introduction and General Information

Alabama Department of Revenue Mission Statement:

The Alabama Department of Revenue will efficiently and effectively administer the revenue laws in an equitable, courteous and professional manner to fund governmental services for the citizens of Alabama.



What's New for Substitute Forms:

- All software developers are required to have an Alabama Vendor ID Code on each product.
- Testing will open on October 1, 2021
- Testing will end on December 31, 2021
- The LOI-P is due no later than October 1, 2021.

The ADOR reserves the right to revoke the acceptance of any software vendor (industry partner) for errors which prevent the correct filing of paper returns, barcode returns and payment vouchers. This will result in the industry partner not being able to electronically file returns until the ADOR deems the issue has been resolved. If this occurs, the software vendor should not allow their customers (taxpayer or tax preparer) the ability to print their return until the issue has been resolved.

New and Unchanged Forms for Tax Year 2021

New:

Corporate Tax:

Form 20C

- Moved state and date of Incorporation, date qualified in Alabama and nature of business in Alabama line in header information from header to Other Information new line 11
- Added new federal form filed checkboxes to header information
- Line 7 updated for new Schedule D-1 line number
- Lines 20 and 21 modified from year numbers to current year's or subsequent year's
- Line 20c added electing pass-through entity credit(s)
- Modified Schedule D-1 to include only sales apportionment factor
- Modified Schedule D-2 to total sales

Form 20C-C

- Lines 7 and 8 modified from year numbers to current year's or subsequent year's
- Line 7c added electing pass-through entity credit(s)

Form 2220AL

- Updated Part V, intro to designate S corporations and electing pass-through entities to use 3rd month instead of 4th month
- Updated interest rate on Part V, line 26

Schedule AB

- Added definition of related member to introduction of instructions
- New line 13 Section 163(j) Carryforward
- Updated lines 14 and 15

Schedule BC

- 2020 Section B, Part C – Income Tax Credit was deleted, remainder parts moved up and references to other parts were updated for 2021
- Section B, Part F updated credit name to Veterans Employment Act- Employer Credit
- Section B, Part I Alabama Accountability Act Credit
 - New line I6
 - New line I7 for Calculation of Allowable Prior Year Carryforward
- Section B, Part K – Career – Technical Dual Enrollment Credit
 - New line K7
 - New line K8-K8d for Calculation of Allowable Prior Year Credit Carryforward
- Section B, Part L- Investment Credit (Alabama Jobs Act)
 - Project Name updated to Project Number
- Section B, Part N- Growing Alabama Credit
 - Removed Address of Economic Development Organization
 - New line N2- Project Name
 - New line N6

- New line N7- N7f for Calculation of Allowable Prior Year Credit Carryforward
- Section B, Part P- 2017 Alabama Historic Rehabilitation Tax Credit
 - Removed Received Historic Tax Commission Tax Credit Certificate checkbox
 - Removed Received Transfer Credit Certificate (Refundable credit is not allowed) checkbox
- Section B, Part R- Income Tax Capital Credit
 - Removed Project Name column
- Section C- Current Credit Summary
 - Removed Part C- Income Tax Credit
- Section D- Credit Carry Forward Prior Years
 - New Column 6- Allowable Credit Carryforward

Fiduciary Tax:

Form 41

- Page 1, Line 8d-Updated text information-Composite/Electing Pass-Through Entity payments
- Line 8e-Updated text information-Composite/Electing Pass-Through Entity payments
- Page 4, Schedule K, Line 15-Updated text information- Allocated Composite/Electing Pass-Through Entity Payments

Schedule K-1(41)

- Line 15-Updated text information- Composite/Electing Pass-Through Entity payments

Schedule G (41)

- Line 22-Updated text information-Composite/Electing Pass-Through Entity Payment from Form 41, page 1, line 8e

Schedule FC

- Page 1, Part D-Updated name of credit from “Employee” to “Employer” Credit
- Page 2, Part G, Line 1-Updated text on line “approved tax credit certificate” for each project
- Part I-New Lines 8-9d
- Page 3, Part J-Removed Project Name Column
- Part K-Updated name of credit- “Alabama Accountability Act Credit”
- Part M-NEW “Growing Alabama Credit”
- Part N-Updated name of credit-“Apprenticeship Tax Credit”
- Page 4, Part Q-Removed Project Name Column and updated text on line 1, column 2-“Capital Credit Allowable”
- Page 5, Section D, Line 1-Line reference updated for Part Q.
- Page 6, Section E-Updated text information in paragraph
- Section G, Lines 1 and 2 -Part references updated

AL8453-FDT

- Added AL8453-FDT 2021 to bottom right-hand corner of form, and moved ADOR to the bottom left-hand corner of form

**Financial Institution Excise Tax:
Form ET-1**

- Page 1
 - Line 19a- replaced tax year with “Current year’s”
 - Line 19b- replaced tax year with “Current year’s”
 - Line 19c- replaced tax year with “Current year’s” updated wording to reference Electing Pass- Through Entity credit
 - Line 20a- replaced tax year with “Subsequent year’s”
- Pages 2- 4 Header- added FEIN field to top right of form
- Schedule A- Reconciliation Adjustments of Federal Taxable Income to Alabama Taxable Income
 - New line 8
 - Line 20c- updated wording

Form ET-1C

- Page 1
 - Line 5a- replaced tax year with “Current year’s”
 - Line 5b- replaced tax year with “Current year’s”
 - Line 5c- replaced tax year with “Current year’s” updated wording to reference Electing Pass- Through Entity credit
 - Line 6a- replaced tax year with “Subsequent year’s”

Schedule EC

- Section B, Part C
 - Lines C1a- C1c- Project Name updated to Project Number
 - Lines C6a- C6c- Project Name updated to Project Number
Updated credit name to Investment Credit (Alabama Jobs Act)
 - New lines C3- C9
- Section D, Part E- Updated credit name- Veteran’s Employment Act. Employer Credit
- New Section D, Part H- Growing Alabama Credit lines H1 – H6f
- Section D, Part I
 - Updated Income Tax Capital Credit to Part I
 - Removed Project Name- lines I1a – I1g
- Section E
 - Part E- updated credit name- Veterans Employment Act- Employer Credit
 - New Part H- Growing Alabama Credit (Column 1 – 6)
 - Part I- updated Income Tax Capital Credit to Part I
- Section F
 - Updated wording and calculation instructions for Credit Carry Forward Prior Years
 - New Column 6- Allowable Credit Carryforward

Schedule FTI- Schedule of Adjustments to Federal Taxable Income

- New Taxpayer Name field
- New Taxpayer FEIN field
- Added new line 2 and 3 to Adjustment section

- Moved lines 2a – 2j to 4a – 4j.
- Moved lines 3 and 4 to 5 and 6.

Schedule CP-B- Composite Payments/Electing Pass-Through Entity Credits

- Wording on schedule updated to reference Electing Pass-Through Entity credits

2220E- Underpayment of Estimated Tax for Financial Institutions

- Year updates
- Part V, line 26- Alabama interest rate updated

Schedule PCL- Consolidated Parent Company Loss Allocation Schedule

- Section B
 - Updated header information
 - “Group’s Total Combined Assets” updated to “Total Combined Assets”
 - Proforma Subsidiary’s Parent Company Loss Allocation” updated to “Proforma Subsidiary’s Consolidated Group Allocation from Column 5”
- Section D
 - Column 4- updated calculation to “Col. 3/ sum of Col. 3”
 - New “Column 3 Total Subsidiary Loss” field
 - Updated “Proforma Subsidiary’s Consolidated Group Loss Allocation” to “Proforma Subsidiary’s Consolidated Group Loss from Column 5”

Schedule OZ- Gains Invested in Qualified Opportunity Zone Funds

- Line 4- wording updated to reflect Schedule FTI change

Individual Income Tax:

- New Adjustments to Income for Residents & Part-Year Residents (Contributions to an Achieving a Better Life Experience (ABLE) savings account)
- New limitation credit carryforward chart on the Schedule OC
- New Additional Taxes & Penalties Schedule (Schedule ATP)
- New First Time Second Chance Home Buyer Deduction (Schedule HBC)
- New Electing PTE Credits added to Schedule CP and allowed on the Form 40 and Form 40NR
- The Schedule CP, Schedule ATP, and Schedule HBC will now be required for the Form 40 and there will be no limitation allowed

Pass-Through Tax:

Form PTE-C:

Schedule PTE-CK1

- Updated text information in Column G-Allocated Investment Credit (Schedule PTE-AJA, Line 20)
- NEW Schedule PTE-AJA: Alabama Jobs Act – Investment Credit

NEW Form EPT: Electing Pass-Through Entity Payment

- Schedule EPT-K1
- Schedule EPT-C

Form 20S

- Page 1, Header-Added Suite box
- Header-Added Electing Pass-Through Entity Checkbox
- Lines 32-36-Updated lines. Refer to form
- Page 2, Schedule A, Line 5-New line 5.
- Page 3, Schedule C- Modified schedule to omit sales factor.
- Schedule D, Line 2-Updated “line “reference
- Page 4, Schedule K, Line 25-New line

Schedule K-1(20S)

- Header-Added Electing Pass-Through Entity Checkbox
- Part Z-Updated text information-Composite/Electing Pass-through Entity payments

Form 65

- Page 1, Header-Added Electing Pass-Through Entity Checkbox
- Line 23-Updated line reference in ()
- Line 27-Updated line reference in ()
- Line 32-Updated part reference in ()
- Line 33- Updated part reference in ()
- Page 2, Schedule A-New lines 4 and 5
- Page 3, Schedule C- Modified schedule to omit sales factor.
- Page 4, Schedule K, Line 25-New line 25

Schedule K-1(65)

- Header-Added Electing Pass-Through Entity Checkbox
- Part Z- Updated text information-Composite/Electing Pass-through Entity payments

Schedule PAB

- NEW Line 13-Section 163 (j) Carryforward

Schedule PC

- Page 1, Part E-Updated text-issued by the “Alabama Department of Commerce”
- Part F-Updated name of credit from Employee to “Employer” Credit
- Page 2, Part I-Updated text information-“approved tax credit certificate” for each project
- Part L-Updated wording in section and Removed Project Name column
- Part O-New “Growing AL Credit”
- Page 3, Part S- Removed Project Name Column and updated text on line 1, column 2-“Capital Credit Allowable”
- Part T, Line 1-Line and Part references updated
- Line 3f-New credit
- Lines 4- Line and Part reference updated
- Lines 6 and 7-Updated part references.

AL8453-PTE

- Added AL8453-PTE 2021 to bottom right-hand corner of form, and moved ADOR to the bottom left-hand corner of form

Business Privilege Tax:

Form BPT-IN

- Page 2, Part B, line 9- updated wording to “Alabama Apportionment Factor as of date of organization, incorporation or qualification”

Unchanged Forms:

Business Privilege Tax:

- CPT
- PPT
- AL8453-B
- BPT-V
- BPT-NW
- BPT-NWI
- Schedule AL-CAR
- Schedule BPT-E
- Schedule G

Corporate Income Tax:

- Schedule KRCC-B
- Form 20C-CRE
- Schedule B-1
- Schedule OZ
- AL8453-C
- BIT-V

Financial Institution Excise Tax:

- Schedule KRCC-B
- ET-C
- Schedule B-1
- FIE-V

Pass-Through and Fiduciary Forms:

- EST-1
- KRCC
- NOL-F85
- NOL-F85A
- KRCC-B
- NRC-Exempt
- QIP-C

Withholding Tax:

- A-1
- A-3
- A-4
- A-4MS
- A-6

Important Notes:

Each vendor is allowed to have a total of five submissions per form packet submitted. After five submissions, our team will not review any additional resubmissions. The first submission will go through a complete review. The ADOR team will provide a list of all errors found that need to be corrected. After the initial review, vendors will have four more opportunities to resubmit their forms to be approved for testing.

Vendor Barcode Data Handbook

This year, the Alabama Handbook for Substitute Forms & Barcode Vendors has been created for all vendors. The information included in the handbook will assist vendors in creating the forms and schedules they support to be approved for 1D and 2D Barcodes each year.

Vendor Barcode Data Requirements

This year, all requirements documents for the tax returns and schedules have been separated into three documents. The breakdown will be as follows:

- Form IIT (40, 40A and 40NR)
- Form BPT (BPT-IN, CPT and PPT)
- Payment Vouchers (40ES, 40-V, BPT-V, BIT-V, FIE-V, FDT-V, WNR-V, MFT-V, TOB-V, SEV-V and PTE-V).

1D Barcode Form ID

The barcode team will no longer require a 1D only submission for forms and schedules that have a 2D barcode. For example, a Form 40 page 1 will not be submitted with only a 1D barcode. When the 2D barcode test scenarios are submitted, the 1D Barcode will be checked with the 2D submission. This change was due to multiple vendors having an issue programming position #4 (Vendor Printed 2D to populate "0" = No or "1" = Yes) as the correct value when the 2D Barcode was not printed.

General Information:

General Information for Form Content

LOI-P (Letter of Intent for Paper and Barcode)

The **Letter of Intent** (LOI) sets forth the specific questions, requirements, and standards for tax software providers for the Alabama Department of Revenue. If your software company intends to submit paper and/or electronic returns to the Alabama Department of Revenue you will need to complete this form and submit it to icforms.officer@revenue.alabama.gov.

By submitting this LOI to the Alabama Department of Revenue, you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. If you do not meet the standards and requirements explained in this LOI, we may deny your application or revoke your approved software provider status and reject all electronic and/or paper returns submitted using your products.

You must complete a separate LOI for each unique product your company offers. We may reject an incomplete Letter of Intent.

LOI-P must be completed and submitted to icforms.officer@revenue.alabama.gov prior to submitting test or production returns and is due no later than October 1, 2021.

Different Types of Software Product

- | | |
|-----------------------------------------------------------------|---------------------------------------------------------------|
| <input type="checkbox"/> DIY/Consumer (Web-Based) | <input type="checkbox"/> DIY/Consumer (Desktop) |
| <input type="checkbox"/> Professional/Paid Preparer (Web-Based) | <input type="checkbox"/> Professional/Paid Preparer (Desktop) |

Limitation: All forms and barcode limitations must be stated on the LOI-P. No additional limitations will be accepted during the testing process.

Authorized Access to the State Exchange System

All vendors will need to provide a list of employees within their organization that they are authorizing to have access to the State Exchange System. If these individuals are the same as what you will list on the first page of the LOI-P, they will need to be listed under “Authorized access to the State Exchange System” as well.

General Information for Barcode:

Barcode

ALL vendors using the One-Dimensional (1-D) or Two-Dimensional (2-D) Barcode technology on returns and vouchers must first submit appropriate test documents for Barcode Approval to the Income Tax Administration Division at icforms.officer@revenue.alabama.gov.

ALL test scenarios found on the State Exchange System (SES) site are mandatory submissions required by the department. There are three to four test scenarios provided that will ensure all keyed fields are tested. If you submit less than the number of scenarios provided, your submissions will be returned to you for resubmission of the required number of scenarios. The scenarios will be verified and validated to ensure the test data fields are formatted according to the barcode requirements provided in the Vendor Barcode Requirements for the Form IIT (40, 40A and 40NR), Form BPT (BPT-IN, CPT and PPT) and Payment Vouchers (40ES, 40-V, BPT-V, BIT-V, FIE-V, FDT-V, WNR-V, MFT-V, TOB-V, SEV-V and PTE-V)

Each test scenario should be submitted as one separate pdf document according to the form layouts for each 2D Barcode for IIT and BPT forms and Payment Vouchers. (If the pdf document is not in the correct order your submissions will be returned to you for resubmission of the document in the required form layout.)

For example, the form layout for Form 40 is:

- Barcode #1: Form 40 pages 1 & 2, Schedules A, B & DC and Schedules DS & HOF
- Barcode #2: Schedule OC
- Barcode #3: Schedule AATC
- Barcode #4: Schedule AAC
- Barcode #5: Form KRCC-I
- Barcode #6: NOL-85
- Barcode #7: Form NOL-85A
- Barcode #8: Schedule W-2

For example, the form layout for Form CPT is:

- Barcode #1: Form CPT pages 1 & 2, Schedule G, Schedule AL-CAR and Worksheet BPT-NW

General Field Descriptions

2-D BARCODES

NUMERIC FIELDS

- DO NOT include leading zeros unless specified. (Exceptions are Social Security Numbers, Zip Codes, and Percentages).
- If negative value, the minus sign “-” must be present immediately to the left of the number and part of the field positions defined.
 - Negative values are not allowed for all fields.
- ALL money fields should be rounded to the nearest whole dollar amount.
 - If a money amount ends in 00 to 49 cents, truncate the cents.
 - If a money amount ends in 50 to 99, truncate the cents and increment to dollar amount by one.
- Use the same rounding technique for the barcode and the printed form.
- For all money fields do not use decimals or comma separators in the barcode fields.
- If no amount or value for a particular field is given, then leave the field blank.

ALPHA FIELDS

- Allow uppercase alpha characters only.

VARIABLE FIELDS

- Allow uppercase alpha characters, numbers, and special characters indicated field column. For Individual Income Tax returns, prefix information no prefixes allowed in taxpayer or spouse name information such as Dr., Mr., Mrs., etc. Information such as Jr., Sr., II, III, etc. should follow taxpayer last name.
- For Individual Income Tax returns:
 - Deceased taxpayers should be noted with “DEC” following the last name of the deceased individual.
 - If Spouse is a nonresident alien, has no income, does not have a social security number and you file a separate return, “NRA” should go in the block for spouse’s social security number.

DO NOT print a barcode on a tax return that does not contain taxpayer information from the return. A 2-D Barcode must contain information associated with what is printed on the return.

FIELD PADDING

Pad Right

- If a field states, “Pad right with spaces” The field should be displayed as follows. Pad Right (7): (Jane).

Pad Left

- If a field states, “Pad left with spaces” The field should be displayed as follows.

Pad Left (7): (Jane).

VOUCHERS

ALPHA FIELDS

- Use uppercase alpha characters only.
- If no value is given, then leave the field blank.

NUMERIC FIELDS

- Amount Paid must be shown on the vouchers as Dollars and Cents i.e.

Correct

If amount is \$56, the voucher should show \$56.00

Incorrect

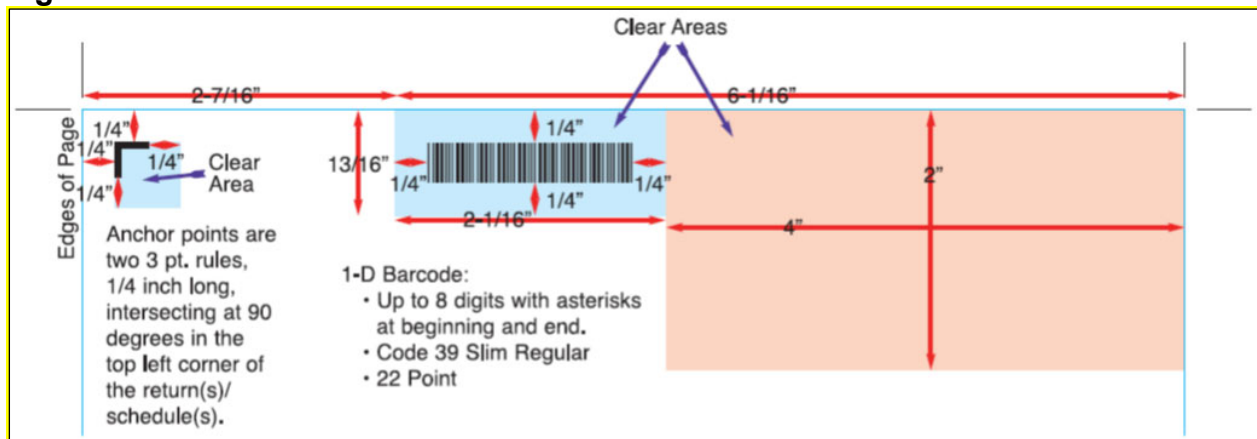
Amount is \$56, voucher shows \$56

Amount is \$56.25, voucher shows \$56.25. We have whole dollar reporting. So the voucher should round up or down and have (".00") as cents

- Format Amount Paid in Dollar and Cent format with no decimal or comma separators. i.e. \$555,555.00 show as 0055555500 (Pad left with zeroes).
- Format numeric fields as defined under the specific Payment Voucher specifications tabs.
- ALL money fields should be rounded to the nearest whole dollar amount.
 - If a money amount ends in 00 to 49 cents, truncate the cents.
 - If a money amount ends in 50 to 99, truncate the cents and increment to dollar amount by one.
- Use the same rounding technique for the barcode and the printed form.
- If no amount or value is given, then populate with Zeroes.

Page Size Documents

Figure A



1D & 2D Barcode Placement

Figure A indicates the placement and measurements for the 1D and 2D Barcodes printed on all tax returns and schedules (Forms 40, 40A, 40NR, Schedules OC, AATC, AAC, W-2, KRCC-I, NOL-85, NOL-85A, BPT-IN, CPT and PPT).

The 1D Barcode is only printed on the following forms and schedules for Excise Tax (Forms ET-1, ET-1C and Schedule EC), Pass Through Entity Tax (Form 65, 20S, NMC, PTE-C, 41, NOL-F85 and NOL-F85A and Schedules K-1 (65/20S and 41), PC, PAB, QIP-C, NRC-EXEMPT, NRA, PTE-CK-1, G, ESBT, D (41), E (41) and FC).

Anchor Points

Refer to Figure A for the required placement of the anchor points on all tax returns and schedules.

1D Barcodes

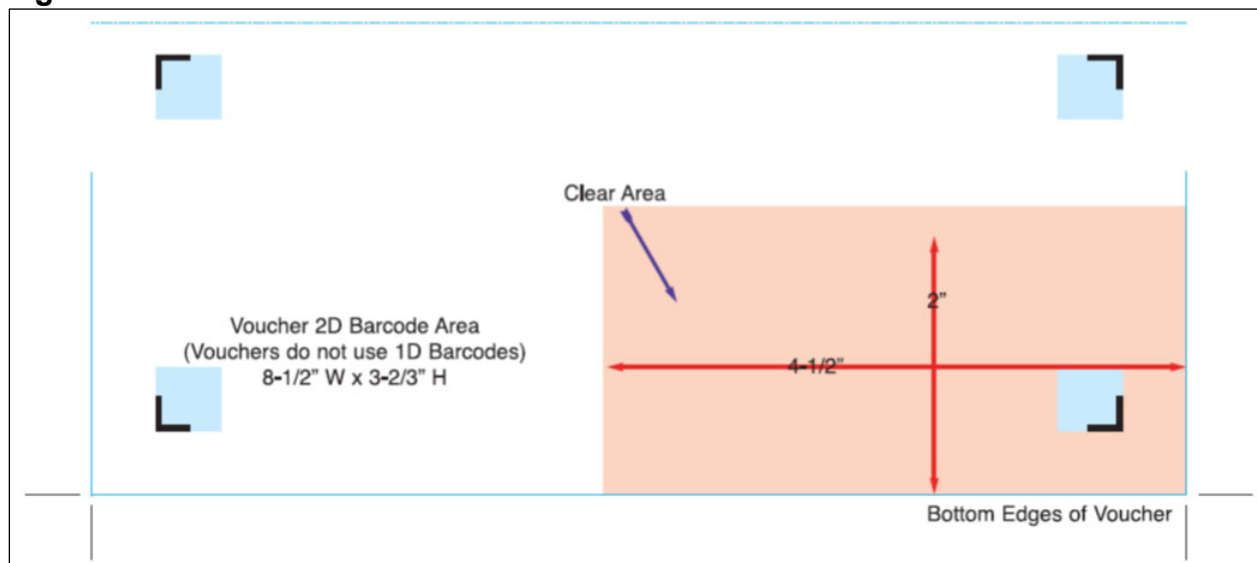
A **22-Point Code 39 Slim Regular Barcode** is required to be printed for document identification on all tax returns and schedules. (Refer to the **1D Barcode Form ID** tab in the Vendor Barcode Requirements for the list of forms and the form ids).

2D Barcodes

A **PDF417 2-D Barcode** is required to be printed on the front page of the tax return in the upper-right portion of the return for Forms 40, 40A, 40NR, Schedules OC, AATC, AAC, W-2, KRCC-I, NOL-85, NOL-85A, BPT-IN, CPT and PPT.

Voucher Size Documents

Figure B



Anchor Points

Refer to Figure B for the required placement of the anchor points on the tax payment vouchers. The anchor points should appear in all four (4) corners of the voucher.

2D Barcode Placement

Figure B indicates the placement and measurements for the 2D barcode on all payment vouchers (40ES, 40-V, BPT-V, BIT-V, FIE-V, FDT-V, WNR-V, MFT-V, TOB-V, SEV-V and PTE-V).

2D Barcodes

A **PDF417 2-D Barcode** is required to be printed on all payment vouchers in a specific reserved area. (Refer to Figure B for the correct placement of this barcode.)

Specific Voucher Properties

Refer to the following properties when creating the payment vouchers:

- Voucher size should be width = 8-1/2" and height = 3-2/3"
- Allow single-sided printing.
- Preferred font to use is the Courier font.

Specific Barcode Properties

Refer to the following properties when creating the 2D Barcodes for the payment vouchers:

- Barcode placement area on the form is: width = 4 ½" and height = 2" from the lower edge of the right corner of the form.
- Preferred minimum barcode size is width = 3.5" height = .5" or taller than 1/8-inch. (If unable to meet preferred size, you may substitute the barcode size for one of the following: 3" x 1/2" OR 3" x 1".)
- Minimum Y/X ratio of the barcode element should be 2.
- Minimum error correction code level should be 4. The preferred font size is Courier New 3 point.
- Allow a 1" spacing from the bottom of the voucher when printing the 2-D Barcode and allow at least a 1/4" spacing on all remaining sides surrounding the barcode.
- **DO NOT** use the words "APPLIED FOR" or "NONE". Field value equals a carriage return when indicating a blank field in the data string.
- **DO NOT** print a barcode on a tax return that does not contain taxpayer information from the return. A 2D Barcode must contain information associated with the data printed on the return.

Paper Forms Content / Barcode Approval Process:

Form Content Approval Process

The LOI-P must be completed, signed and emailed to icforms.officer@revenue.alabama.gov. Once the LOI-P has been approved, then the ADOR will grant the vendor access to the documents on the SES (State Exchange System). Vendors in good standing will be granted access to SES prior to the LOI-P being approved.

Required test package information:

All applications and test submissions should be sent to the following: icforms.officer@revenue.alabama.gov

NOTE: Vendors supporting more than one calculation engine must submit one test package to be reviewed and approved prior to submitting additional products for review.

Business Privilege Tax:

Required Forms/Schedules:

BPT-IN - Business Privilege Tax Initial Privilege Tax Return

- BPT-V - Business Privilege Tax Payment Voucher

Form CPT - Business Privilege Tax Return and Annual Report

- Schedule AL-CAR - Secretary of State Corporation Annual Report
- Worksheet BPT-NW - Balance Sheet- Net Worth Computation
- BPT-V - Business Privilege Tax Payment Voucher

Form PPT - Business Privilege Tax Return and Annual Report

- Schedule AL-CAR - Secretary of State Corporation Annual Report
- Worksheet BPT-NW - Balance Sheet- Net Worth Computation
- Worksheet BPT-NWI - Balance Sheet- Net Worth Computation for Disregarded Entities with Individual Single Member Only
- BPT-V - Business Privilege Tax Payment Voucher

Optional Forms/Schedules:

Schedule G - Financial Institution Group Computation Schedule
 Schedule BPT-E - Family Limited Liability Entity Election Form

Corporate Tax:

Required Forms/Schedules:

Form 20C - Corporation Income Tax Return

- Schedule FTI- Schedule of Adjustments to Federal Taxable Income
- Schedule CP-B- Composite Payments
- Schedule AB - Corporate Add Back Form
- Schedule B-1 - Alabama Net Operating Loss Carryforward Acquisitions
- Schedule BC - Business Credits Computation
- Schedule KRCC-B – Recipient’s Share of Capital Credit for Business Entities, Including Trusts
- Schedule OZ- Gains Invested in Qualified Opportunity Zone Funds
- BIT-V - Business Income Tax Payment Voucher

Form 20C-C - Consolidated Corporate Income Tax Return

- BIT-V - Business Income Tax Payment Voucher

Optional Forms/Schedules:

2220AL- Underpayment of Estimated Tax of Corporations
 Form 20C-CRE - Elect on to File Consolidated Corporate Income Tax Return

Fiduciary Tax:

Required Forms/Schedules:

Form 41-Fiduciary Income Tax Return

- Schedule K-1(41)-Fiduciary Income Tax Beneficiary Information
- Schedule G-Grantor Statement of Income, Deductions, Credits
- Schedule ESBT-Worksheet for Electing Small Business and Qualified Subchapter S Trusts
- Schedule D-Profit or Loss from Sales of Assets
- Schedule E-Supplemental Income and Loss
- Schedule FC-Fiduciary Credits
- Schedule NOL-F85-Computation of Net Operating Loss
- Schedule NOL-F85A-Application of Net Operating Loss, Carryback and Carryforward
- Form KRCC-Project/Distributing Entity Share of Capital Credit
- Schedule KRCC-B-Recipient's Share of Capital Credit for Business Entities, Including Trusts
- FDT-V-Fiduciary Income Tax Payment Voucher

Optional Forms/Schedules:

4952A – Investment Interest Expense Deduction
 EST-1-Application For Estate Tax Waiver

Financial Institution Excise Tax:

Required Forms/Schedules:

Form ET-1 - Financial Institution Excise Tax Return

- Schedule FTI- Schedule of Adjustments to Federal Taxable Income
- Schedule CP-B- Composite Payments
- Schedule B-1 - Alabama Net Operating Loss Carryforward Acquisitions
- Schedule PCL- Consolidated Parent Company Loss Allocation Schedule
- Schedule EC - Excise Credits
- Schedule KRCC-B- Recipient's Share of Capital Credit for Business Entities, Including Trusts
- Schedule OZ- Gains Invested in Qualified Opportunity Zone Funds
- FIE-V - Financial Institution Excise Tax Payment Voucher

Form ET-1C- Consolidated Financial Institution Excise Tax Return

- FIE-V - Financial Institution Excise Tax Payment Voucher

Optional Forms/Schedules:

Form 2220E- Underpayment of Estimated Tax for Financial Institutions
 Form ET-C- Election to File Consolidated Financial Institution Excise Tax Return

Individual Income Tax:

Required Forms/Schedules:

Form 40A – Individual Income Tax Return (Short Form)

- Schedule W-2 – Wages, Salaries, Tips, etc.
- 40V – Individual Income Tax Payment Voucher

Form 40 - Individual Income Tax Return

- Schedule W-2 – Wages, Salaries, Tips, etc.
- Schedule HOF – Head of Family Schedule
- Schedule DS – Dependents Schedule
- Schedule A – Itemized Deductions
- Schedule B & DC– Interest and Dividend Income / Donation Check-Offs
- Schedule CR – Credits for Taxes Paid to Other States
- Schedule D – Net Profit or Loss
- Schedule E – Supplemental Income and Loss
- Schedule OC – Other Available Credits
- Schedule AATC – Alabama Accountability Tax Credit
- Schedule AAC – Alabama Adoption Tax Credit
- Schedule KRCC-I – Recipient’s Share of Capital for Individual Taxpayers
- NOL-85A – Net Operating Loss Carryback or Carryforward
- NOL-85 – Computation of Net Operating Loss
- 40V – Individual Income Tax Payment Voucher

Form 40NR – Individual Non-Resident Return

- Schedule W-2 – Wages, Salaries, Tips, etc.
- Schedule HOF – Head of Family Schedule
- Schedule DS – Dependents Schedule
- Schedule A – Itemized Deduction
- Schedule B, D, & E – Interest and Dividend Income /Profit from Sale of Real Estate, Stocks, Bonds, etc./ Income from Rents, Royalties, Partnerships, Estates, Trust, and S Corporation
- Schedule OC - Other Available Credits
- Schedule CP – Composite Payments
- Schedule AATC – Alabama Accountability Tax Credit
- Schedule AAC – Alabama Adoption Tax Credit
- Schedule KRCC-I – Recipient’s Share of Capital for Individual Taxpayers
- NOL-85A – Net Operating Loss Carryback or Carryforward
- NOL-85 – Computation of Net Operating Loss
- 40V – Individual Income Tax Payment Voucher

Optional Forms/Schedules:

4952A – Investment Interest Expense Deduction
40ES – Estimated Tax
2210AL – Underpayment of Estimated Tax by Individuals
EOO – Alabama E-file Opt Out Election Form

Pass-Through Tax:

Required Forms/Schedules:

Form 65-Partnership/Limited Liability Company Return of Income

- Schedule K-1(65)-Owner's Share of Income Deductions, Credits, etc.
- Schedule PAB-Add-Back Form
- Schedule QIP-C-Qualified Investment Partnership
- Schedule PC-Pass-Through Credits
- Schedule NRC-Exempt-Subchapter K Affidavit of Exemption by Nonresident.
- Schedule OZ- Gains Invested in Qualified Opportunity Zone Funds
- Form KRCC-Project/Distributing Entity Share of Capital Credit.

Form 20S- S Corporation Information/Tax Return

- Schedule K-1(20S)-Shareholder's Share of Income, Deductions, Credits, etc.
- Schedule PAB-Add-Back Form
- Schedule PC-Pass-Through Credits
- Schedule OZ- Gains Invested in Qualified Opportunity Zone Funds
- Form KRCC-Project/Distributing Entity Share of Capital Credit.
- Schedule KRCC-B-Recipient's Share of Capital Credit For Business Entities, Including Trusts
- PTE-V- Pass Through Entity Payment Voucher

Form PTE-C-Nonresident Composite Payment Returns

- Schedule PTE-CK1
- Schedule NRC-Exempt-Subchapter K Affidavit of Exemption by Nonresident
- PTE-V- Pass Through Entity Payment Voucher

Form EPT-Electing Pass-Through Entity

- Schedule EPT-K1
- Schedule EPT-C

Optional Forms/Schedules:

Schedule NMC-Affordable Housing Member Consent Agreement
Schedule NRA-Alabama Pass-Through Entity Nonresident Agreement
Schedule NRA-IC- Alabama Investment Credit Nonresident Agreement

Form PTE-R/NRA-Request for Relief of Composite Payment/Alabama Composite
 Payment Relief Nonresident Agreement
 2220AL- Underpayment of Estimated Tax of Corporations

Withholding Tax:

Optional Forms/Schedules:

- Form A-1 - Employer’s Quarterly Return of Income Tax Withheld
- Form A-3 - Annual Reconciliation of Alabama Income Tax Withheld
- Form A-4 - Employee’s Withholding Exemption Certificate
- Form A-4MS - Nonresident Military Spouse Withholding Exemption Certificate
- Form A-6 - Employer’s Monthly Return of Income Tax Withheld
- WNR-V – Withholding on Sales or Transfers of Real Property and Associated Tangible
 Personal Property by Nonresidents Payment Voucher

Barcode Approval Process

1D:

The following forms and schedules are supported for 1D Barcode Approval:

New Forms		New Forms Added to Form Tax Type	
Schedule ATP		Form 40	
Schedule HBC		Form 40	
Schedule PTE-AJA		Form PTE-C	
Form EPT		Form EPT	
Schedule EPT-K1		Form EPT	
Schedule EPT-C		Form EPT	
Business Privilege Tax			
Form CPT Pages 1 & 2			
Form PPT Pages 1 & 2			
Schedule G Pages 1 & 2			
Schedule AL-CAR			
Form BPT-IN Pages 1 & 2			
Form BPT-NW			
Form BPT-NWI			
Form BPT-E			
Individual Income Tax			
Form 40A Pages 1 & 2	Schedule DS	Schedule CR	
Form 40 Pages 1 & 2	Schedule HOF	Schedule OC Pages 1-7	
Form 40NR Pages 1 & 2	Schedule A (40)	Schedule E (40)	
Schedule W-2 Page 1	Schedule D (40)	Schedule B/D/E(40NR) Page 1	

Schedule A (40NR)NOL	Schedule B/DC (40)	Schedule KRCC-I
Schedule AATC Page 1	Schedule AAC Page 1	Form 4952A
Form NOL-85, Pages 1 & 2	Form NOL-85A, Pages 1 & 2	Schedule HBC
Form 2210AL	Schedule CP	Schedule ATP
Excise Tax		
Form ET-1 Pages 1, 2, 3 & 4		
Schedule EC Pages 1, 2, 3, 4 & 5		
Schedule FTI		
Schedule CP, Pages 1 & 2		
Schedule B-1		
Schedule PCL		
Form 2220E		
Schedule KRCC-B		
Schedule OZ		
Form ET-1C Pages 1 & 2		
Form ET-C		
Pass Through Entity Tax		
Form 65 Pages 1, 2, 3, 4 & 5	Schedule NRA	Form NMC
Schedule PTE-CK-1 Pages 1 & 2	Schedule NRC-EXEMPT Pages 1 & 2	Schedule D (41) Pages 1 & 2
Form 20S Pages 1, 2, 3 & 4	Form PTE-C Pages 1 & 2	Schedule E (41) Pages 1 & 2
Schedule K-1 (20S)	Schedule K-1 (65)	Schedule FC Pages 1,2,3,4,5&6
Schedule PC Pages 1, 2 & 3	Form 41 Pages 1, 2, 3 & 4	Form NOL-F85
Schedule PAB Pages 1 & 2	Schedule K-1 (41)	Form NOL-F85A
Schedule G(41)	Schedule ESBT	Form KRCC
Schedule KRCC-B	Schedule OZ	Schedule QIP-C
Form 2220AL	Schedule PTE-AJA	Form EPT
Schedule EPT-K1	Schedule EPT-C	
Corporate Tax		
Form 20C Pages 1, 2, 3, 4 & 5		
Schedule AB Pages 1 & 2		
Schedule BC Pages 1, 2, 3, 4, 5,6 & 7		
Form 2220 pages 1, 2, 3, 4 & 5		
Schedule FTI		
Schedule CP-B, Pages 1 & 2		
Schedule B-1		
Schedule KRCC-B		
Schedule OZ		
Form 20C-C Pages 1 & 2		
Form 20C-CRE		

Required test package information: One copy of each form supported by the vendor should be submitted for 1D Barcode Approval. (No test data should be printed on the forms). **NOTE:** A 1D only submission for forms and schedules that have a 2D barcode

is not required. When the 2D barcode test scenarios are submitted, the 1D Barcode will be checked with the 2D submission.

2D:

The following forms and schedules are supported for 2D Barcode Approval:

Business Privilege Tax		
Form CPT		
Form PPT		
Form BPT-IN		
Individual Income Tax		
Form 40A	Form 40	Form 40NR
Schedule W-2	Schedule OC	Schedule OC
	Schedule AAC	Schedule AAC
	Schedule AATC	Schedule AATC
	Schedule KRCC-I	Schedule KRCC-I
	Form NOL-85	Form NOL-85
	Form NOL-85A	Form NOL-85A
	Schedule W-2	Schedule W-2

Required test package information: Vendors supporting more than one (1) software product using the same calculation engine **must** submit one set of test scenarios to be reviewed and approved.

Each test scenario **must** be submitted in one (1) pdf document. All test scenarios per tax type should be submitted in one email. For example, all Form 40A and 40A W2 test scenarios should be submitted in the same email.

Vendor ID Code:

All software developers are required to have a Vendor ID Code on each product. The Alabama Department of Revenue has issued each vendor an Alabama Vendor ID Code for all products. Products with the same calculation engine should use the same Vendor ID. Contact the Forms Coordinators at ICForms.Officer@revenue.alabama.gov for any product that needs a Vendor ID. Any product that does not contain a verified code will be rejected and subject to probationary period.

Note: All Vendor ID codes must be placed in the bottom right hand corner of forms/schedules. (See example below)

OVERPAID	32	Amount of line 31 to be applied to your 2019 estimated tax	32	•	00
Donations	33	Total Donation Check-offs from Schedule DC, line 2	33	•	00
REFUND	34	REFUNDED TO YOU. (CAUTION: You must sign this return on the reverse side.) Subtract lines 32 and 33 from line 31	34	•	00

ADOR

Special Instructions for Paper Forms/Barcode Submissions:

Each form/schedule your company supports will now be submitted in “packages” by form type. All individual income tax forms will be sent in together, all business privilege tax forms will be sent in together, etc. These packages will include all test requirements for paper and barcode.



If forms are not submitted correctly, or if there is anything missing, the test packages will be returned for corrections.

Approval Periods and Deadlines:

Form Content Approval:

Requirements

Vendors must submit a complete test package which includes all department required test scenarios by tax type. (see test package for details)

Approval Period

Testing is October 1, 2021 – December 31, 2021

Deadlines

Testing Opens October 1, 2021

All initial submissions must be submitted by December 1, 2021

Testing Closes December 31, 2021

Barcode Approval:

Requirements	Vendors must submit a complete test package which includes all department required test scenarios by tax type. (see test package for details)
Approval Period	Official testing is October 1, 2021 – December 30, 2021
Deadlines	All initial submissions must be submitted by December 1, 2021
Turnaround Time	Testing Closes December 31, 2021 <i>Allow 10 business days (which excludes weekends and holidays)</i>


Common Vendor Errors:

Form Content Errors:

1. Font Size - Font may be made smaller if needed, however form should only contain one font style.
2. Abbreviations - Abbreviations are approved on a case by case basis. Excess use of abbreviations on forms will result in disapproval.
3. Vendor code placement - Place vendor code in the bottom right corner of forms submitted for review. Except for vouchers, the vendor code must be placed in area designated.

Barcode Errors:

1. The department continues to receive vendors' 2D Barcodes that do not process correctly due to barcode readability errors, where the barcode code words are 0.0035 sq. inch of space to occupy. It is ideal for vendors to create the 2D Barcodes that will be readable, and the code words are larger, such as 0.0072 sq. inch of space to occupy.

40V 20 <u>18</u>		<u>1283</u> VENDOR CODE		Alabama Department of Revenue Individual Income Tax Payment Voucher	
PRIMARY TAXPAYER'S FIRST NAME	<u>Thelma</u>	SPOUSE'S FIRST NAME	<u>Jimmy</u>	LAST NAME	<u>Towns</u>
MAILING ADDRESS	<u>53 South Lake Street</u>				
CITY	<u>Mobile</u>	STATE	<u>AL</u>	ZIP	<u>35214-6807</u>
				DAYTIME TELEPHONE NUMBER	<u>334-275-8899</u>
Tax Type:	<u>III</u>				
Tax Period:	<u>12-31-20 18</u>				
Primary Taxpayer's SSN:	● <u>751-03-6954</u>				
Spouse's SSN:	● <u>005-86-3710</u>				
Tax Form:	● <input checked="" type="checkbox"/> Return ● <input type="checkbox"/> Amended				
CHECK ONLY ONE BOX	● <input type="checkbox"/> Automatic Extension Payment				
Amount Due:	\$ ● <u>5,428.25</u>				
					
DO NOT SUBMIT FORM 40V IF PAYMENT WAS MADE BY E-CHECK, CREDIT CARD, OR ACH DEBIT. ADOR					

- The driver license information should be masked on production forms only. The driver license information should not be masked on test forms. This information should not be masked in the barcode for production nor test forms.

Participation in the Program:

Software Vendor Requirements and Responsibilities

Confidentiality

Unauthorized access or disclosure of confidential taxpayer information will result in severe Federal and Alabama criminal and civil penalties. In accordance with Code of Alabama 1975, §40-2A-10 disclosure of confidential information in violation of this statute is a class A misdemeanor.

Compliance

- AL8547 - *Alabama Income Tax Paper Content & Barcode Test Package*

Waiver Policy

Currently, there is no Waiver Policy.

Frequently Asked Questions:

Paper Approval FAQs

Q: Where should the vendor code be placed?

A: All vendor codes should be placed in the bottom right corner of the form on every page. With an exception to the vouchers, the vendor code is placed in the designated vendor code field.

Q: Do I need to submit a test package for each product?

A: If your products have the same calculation engine, only one package for all products is needed for review.

Barcode Approval FAQs

Q: Should I include blank forms in my submission if I do not support them?

A: No. Do not include forms in the submission if your company does not support them. Although, you should make sure **no** data is populated in the 2D Barcode for the forms you do not support, but all fields must be accounted for in the barcode.

Q: Due to my company's system restraints, we cannot unmask the Driver's License Information on the tax return, what should I do about this?

A: If your company has restraints and cannot unmask this information on the production forms, you should send in a cover sheet with the Driver's License Information with each test submission.

Q: I see there have been changes to the Barcode Requirements since I downloaded a few weeks ago. Should I resubmit my test scenarios again due to updates in the Barcode Requirements?

A: Yes. If there are any changes to the requirements during the Barcode Approval Period, you are required to re-submit your test scenarios to reflect the same changes.

Q: I do not support the one of the tax types provided in the test scenarios, do I need to send in 3 tests instead of 4, or repeat one of the tests and submit all 4 tests?

A: No. If your company does not support a specific tax type provided in the test scenarios, you substitute a tax type listed on your LOIP that you will be supporting.

Q: My company only supports 1 KRCC-I form, can I submit 1 form?

A: No. All vendors must support 2 KRCC-I forms with any filing status.

Contact Information:

***** All communications with ADOR must be done through the Paper Forms Coordinators (Kimberly McCain, Barbara Evans, and Andrea Wyatt) *****

CONTACT:

Kimberly McCain, Forms Coordinator

Forms: Individual Income Tax and Withholding Tax

Individual & Corporate Tax Division

50 N Ripley St, Room 4227

Montgomery AL 36104

EMAIL: kimberly.mccain@revenue.alabama.gov or ICForms.Officer@revenue.alabama.gov

PHONE: 334-353-1019

CONTACT:

Barbara Evans, Forms Coordinator

Forms: Corporate Income Tax, Business Privilege Tax, and Financial Institution Excise Tax

Individual & Corporate Tax Division

50 N Ripley St, Room 4227

Montgomery AL 36104

EMAIL: barbara.evans@revenue.alabama.gov or ICForms.Officer@revenue.alabama.gov

PHONE: 334-353-0685

CONTACT:

Andrea Wyatt, Forms Coordinator

Forms: Pass Through Income Tax and Fiduciary Income Tax

Individual & Corporate Tax Division

50 N Ripley St, Room 4227

Montgomery AL 36104

EMAIL: andrea.wyatt@revenue.alabama.gov or ICForms.Officer@revenue.alabama.gov

PHONE: 334-353-9447

Any Income Tax Questions Regarding:

- Tax Laws and Regulations
- Filing requirements
- General correspondence
- Billings
- Refunds
- Name and address changes

- Preliminary and Final Assessments

Contact any of the below tax section for more details.

Email: <https://revenue.alabama.gov/contact/>

Business Privilege Income Tax	Alabama Department of Revenue Income Tax Administration Division Alabama Department of Revenue P.O. Box 327900 Montgomery, AL 36132-7900 (334) 242-1170 Option 8
Corporate Income Tax	Alabama Department of Revenue Income Tax Administration Division Alabama Department of Revenue P.O. Box 327430 Montgomery, AL 36132-7430 (334)-242-1170 Option 6
Fiduciary Income Tax	Alabama Department of Revenue Income Tax Administration Division Alabama Department of Revenue P.O. Box 327441 Montgomery, AL 36132-7441 (334) 242-1170 Option 6
Financial Institution Excise Income Tax (Form ET-1)	Alabama Department of Revenue Income Tax Administration Division PO BOX 327439 Montgomery, AL 36132-7439 (334) 242-1170 Option 6
Financial Institution Excise Income Tax (Form ET-1C)	Alabama Department of Revenue Income Tax Administration Division PO BOX 327437 Montgomery, AL 36132-7437 (334) 242 –1170 Option 6
Individual Income Tax	Alabama Department of Revenue Income Tax Administration Division P.O. Box 327460 Montgomery, AL 36132 – 7460 (334) 242-1170 Option 1

Pass-Through Income Tax	Alabama Department of Revenue Income Tax Administration Division Alabama Department of Revenue P.O. Box 327441 Montgomery, AL 36132-7441 (334) 242-1170 Option 6
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Other Information:

<i>Alabama’s Website</i>	www.alabama.gov
<i>Alabama Department of Revenue Website</i>	www.revenue.alabama.gov
<i>Internal Revenue Service (IRS) Website</i>	www.irs.gov
<i>Federation of Tax Administrator (FTA) Website</i>	www.taxadmin.org