2019

Alabama Department of Revenue

Substitute Forms and Barcode Program

7/10/2019



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

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# Introduction and General Information

# *Alabama Department of Revenue Mission Statement:*

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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, 2019
* Testing will end on December 31, 2019
* The LOI-P is due no later than October 1, 2019.

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 2019**

**New:**

**Business Privilege Tax**:

* No changes to forms other than year updates

**Corporate Tax:**

**Form 20C**

* Updated Common parent corporation to Federal parent corporation
* New Opportunity Zone Investment checkbox
* Updated LIFO Reserve Tax Deferral to line 16
* Line 17- New Line- Alabama Income Tax after LIFO Reserve Tax Deferral
* Schedule A - line 23- updated to Exemption of gain under Section 40-18-8.1 (Tech Company)
* Added new column 6 to Schedule B for taxpayers who have acquired NOL
* Removed AMT information from Schedule E

**Form 20C-C**

* Line 3- updated to LIFO Reserve Tax Deferral
* Line 4- New Line- Alabama Income Tax after LIFO Reserve Tax Deferral

**Form 20C-CRE**

* Updated mailing address from Corporate Compliance Section to Corporate Income Tax

**Schedule B-1**- New schedule- Alabama Net Operating Loss Carryforward Acquisitions

**Schedule BC**

* Part E- Full Employment Act of 2011 Credit- added additional information
* Part G- Veterans Employment Act- Employee Credit- updated credit allowable to $2,000
* Part H- Veterans Employment Act- Business Start-up Expenses Credit- added additional information
* Part K- Rehabilitation, Preservation and Development of Historic Structures Credit of 2013- added Project Number, Date Placed in Service, and Amount of Credit
* Part N- Port Credit- updated information to Enter the amount certified by the Department of Commerce
* Part O- Growing Alabama Credit- Removed “local” from Economic Development Organization
* Part R- Rehabilitation, Preservation and Development of Historic Structures Credit of 2017- added Project Number, Date Placed in Service, and Amount of Credit
* Part S- Capital Docks or Capital Credit- added information to attach Form KRCC and Schedule KRCC-B to claim this credit

**Schedule KRCC-B**- Recipient’s Share of Capital Credit For Business Entities,

 Including Trusts.

**Schedule OZ**- Gains Invested in Qualified Opportunity Zone Funds

**Fiduciary Tax:**

**Schedule D(41)**

* Line 9-Reworded “Subtotal Capital Gain or (Loss). Combine lines 2 through 8”
* Line 10-New Line- “Exemption of gain under 40-18-8.1(Tech Company)”
* Line 11-New Line-“Total Capital gain or (loss) (Subtract line 10 from line 9, and enter total here and on Form 41, page 3, Schedule C, line 3 or Schedule G, Column A, line 3.”

**Schedule G (41)**-Added (2) new lines 24 and 25.

* Line 24-Credit for Taxes Paid to a Foreign Country
* Line 25- Capital Credit Available

**Schedule K-1(41)**

* Added new line 17. Capital Credit Available

**Form 41**

* Page 4, Schedule K, Line 17 is a new line. Capital Credit Available (Attach Schedule FC)

**Schedule FC**

* Page 1, Part B, Line 6 added “or Schedule G, line 24” to end of line.
* Page 2, Part D, Line 2 updated. Added wording to end of line. Allocated to beneficiary (enter here and on Form 41, Schedule K, Line 17 or Schedule F, line 25. If the capital credit is allocated to the beneficiary, skip lines 3-5 and enter zero on line 6.

**Form KRCC-** Project/ Distributing Entity Share of Capital Credit

**Schedule KRCC-B**-Recipient’s Share of Capital Credit For Business Entities, Including

Trusts.

**Financial Institution Excise Tax:**

**Form ET-1**

* Line 4 updated to line 4a
* New line 4b- Amount from Schedule OZ (see instructions)
* New line 4c- Total Gain or (Loss) on Sale of Assets
* New line 19a- Exemption of gain under Section 40-18-8.1 (Tech Company)
* Line 19- Other Deductions- updated to line 19b
* New line 33b- 2019 Estimated tax payments
* New line 33e- Payments prior to adjustment
* New line 34a- Credit to 2020 estimated tax
* New line 34b- Penalty due
* New line 34c- Interest due
* New line 34d- Total reductions
* Line 36 updated to line 35
* Schedule A- Distribution data removed
* Added new column 6 to Schedule B for taxpayers who have acquired NOL
* Removed AMT information from Schedule M

**Form ET-1C**

* New line 3b- 2019 Estimated tax payments
* New line 3e- Payments prior to adjustment
* New line 4a- Credit to 2020 estimated tax
* New line 4b- Penalty due
* New line 4c- Interest due
* New line 4d- Total reductions
* Line 6 updated to line 5
* Schedule A- Distribution data- removed

**Schedule EC**

* Section B, Part B- Full Employment Act of 2011 Credit- added additional information
* Section C- Allocable Amount to General Fund- calculation updated
* Section D, Part D- Veterans Employment Act. Employee Credit- updated credit allowable to $2,000
* Section D, Part E- Rehabilitation, Preservation and Development of Historic Structures Credit- added Project Number, Date Placed in Service, and Amount of Credit to Part E
* Section H- Distribution Schedule- Removed

**FIE-V**- Added estimate payment option

**Schedule OZ** -Gains Invested in Qualified Opportunity Zone Funds

**Individual Income Tax:**

* New Adjustments to Income for Residents & Part-Year Residents (Deposit to an Alabama First-Time and Second Chance Home Buyer Saving Account)
* New Capital Credit worksheet (Schedule KRCC-I)
* New 2-D Barcode was added to the Form NOL-85, Form NOL-85A and KRCC-I
* Project Numbers are now required on the Schedule AJA
* Additional keying dots were added to several Forms/Schedules (AJA, OC, NOL-85, and NOL-85A)

**Pass-Through Tax:**

**Form 20S**

* Page 2-Removed Checklist from bottom of page.
* Schedule D, Line 3-Updated line reference to line 16 of Schedule K.
* Schedule G-Removed lines 3,4, and 6 from TY2018 form.
* Schedule K-Changed line 7 to 7a and updated wording to “Short-term and long-term capital gain (loss).”
* Schedule K-New line 7b-“Opportunity Zone Investment (from Schedule OZ, line 21).”
* Schedule K-New line 7c-“Exemption of gain under 40-18.8-1(Tech company).”
* Schedule K-New line 7d”Net short-term and long-term capital gain(loss).”
* Schedule K-Removed TY2018 line 8.
* Schedule KRCC-B- Recipient’s Share of Capital Credit For Business Entities,

 Including Trusts.

**Form 65**

* Schedule K-Changed line 8 to 8a and updated wording to “Short-term and long-term capital gain (loss).”
* Schedule K-New line 8b-“Opportunity Zone Investment (from Schedule OZ, line 21).”
* Schedule K-New line 8c-“Exemption of gain under 40-18.8-1(Tech company)”.”
* Schedule K-New line 8d-”Net short-term and long-term capital gain(loss).”
* Schedule K-Removed TY2018 line 9.
* Schedule E-Removed TY2018 line 1.
* Schedule E-Line 5a and b-These lines were combined to now read “Did any corporation, partnership, trust, individual, estate or tax-exempt organization own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership.”
* Schedule E-Line 6a and b-These lines were combined to now read “At the end of the tax year, did the partnership own directly 50% or more of the total voting power of all classes of stock entitled to vote of any corporation, or own 50% or more directly or indirectly, in the profit, loss, or capital in any partnership or in the beneficial interest of a trust?

**Form KRCC-** Project/ Distributing Entity Share of Capital Credit

**Schedule OZ**- Gains Invested in Qualified Opportunity Zone Funds

**Schedule PC**

* Updated Page 3, Part R-Capital Credit. Added (2) checkboxes and changed name of column 3 to Capital Credit Available (See instructions).
* Part F, Line 2- updated credit allowable to $2,000.
* Part S, Line 7-updated line reference for Schedule K to Line 21.

**Unchanged Forms:**

**Corporate Income Tax:**

* BIT-V

**Pass-Through and Fiduciary Forms:**

* NRC-Exempt
* PTE-R
* NRA-R
* QIP-C
* PTE-V
* FDT-V

**Withholding Tax:**

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

# *What’s New for Barcode:*

**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. By submitting this registration form to the department, you are agreeing to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

The LOI also incorporates all terms, requirements, and standards set forth in the Tax Software Provider National Standards Letter of Intent maintained by the Federation of Tax Administrators. Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet any of the standards or requirements set forth in the national letter of intent or in this specific LOI may result in the denial of your application or the removal of your organization as an approved software provider, and the rejection of all electronic and paper returns submitted using your products.

Please complete a registration form **for each unique product** your company offers.

**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, 2019.**

**Different Types of Software Product**

|  |  |  |  |
| --- | --- | --- | --- |
|  | DIY/Consumer (Web-Based) |  | DIY/Consumer (Desktop) |
|  | Professional/Paid Preparer (Web-Based) |  | Professional/Paid Preparer (Desktop) |

*Vendors can only choose one selection per product on the LOI-P.*

**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 Individual Income & Corporate Tax 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 NTC, Schedule RC, Schedule CR, Schedule OC, Schedule IRC, Schedule HTC, Schedule DEC, Schedule AJA, Schedule ARA, Schedule ATC and Schedule SBA
* Barcode #3: Schedule AATC pages 1 & 2
* Barcode #4: Schedule AAC
* Barcode #5: Schedule W-2
* Barcode #6: Form KRCC-I
* Barcode #7: Form NOL-85
* Barcode #8: Form NOL-85A

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, drop 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.

**VOUCHERS**

**ALPHA FIELDS**

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

**NUMERIC FIELDS**

* 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, drop 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 NTC, 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 NTC, 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 the 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

**\*\* Each vendor must complete a National LOI for each product and have it posted to SES before the LOI-P can be approved. \*\***

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 software product using the same 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**

**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 AB - Corporate Add Back Form
* Schedule BC - Business Credits Computation
* Schedule B-1 - Alabama Net Operating Loss Carryforward Acquisitions
* 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 EC - Excise Credits
* Schedule B-1 - Alabama Net Operating Loss Carryforward Acquisitions
* 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:**

N/A

***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 NTC – Net Tax Calculation
* Schedule RC – Refundable 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 NTC – Net Tax Calculation
* Schedule RC – Refundable 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

Schedule AATC – Alabama Accountability Tax Credit

Schedule AAC – Alabama Adoption Tax Credit

Schedule AJA – Alabama Jobs Act-Investment Credit

Schedule ATC – Apprenticeship Tax Credit

Schedule ARA – Alabama Renewal Act Credit

Schedule DEC – Career Technical Dual Enrollment Credit

Schedule OC – Other Available Credits

Schedule HTC – Historic Tax Rehabilitation Credit

Schedule IRC – Irrigation/Reservoir System Credit

Schedule SBA – Small Business and Agribusiness Jobs Credit

***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.
* Form KRCC-Project/Distributing Entity Share of Capital Credit.
* Schedule OZ- Gains Invested in Qualified Opportunity Zone Funds

**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

**Optional Forms/Schedules:**

Schedule NMC-Affordable Housing Member Consent Agreement

Schedule NRA-Alabama Pass-Through Entity Nonresident Agreement

Form-PTE-R-Request for Relief of Composite Payment

2220AL- Underpayment of Estimated Tax of Corporations

***Withholding Tax:***

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

### Barcode Approval Process

**1D:**

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

|  |  |
| --- | --- |
| **New Forms** | **New Forms Added to Form Tax Type** |
| Form KRCC | Form 20S, Form 65, and Form 41 |
| Form KRCC-I | Forms 40 and 40NR |
| Form KRCC-B | Forms 20C and 41 |
| Form NOL-85 Page 1  | Forms 40 and 40NR |
| Form NOL-85 Page 2 | Forms 40 and 40NR |
| Form NOL-85A Page 1  | Forms 40 and 40NR |
| Form NOL-85A Page 2  | Forms 40 and 40NR |
| Schedule B-1 | Form 20C |
| **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 AJA Page 1 | Schedule NTC  |
| Form 40 Pages 1 & 2  | Schedule DS | Schedule RC |
| Form 40NR Pages 1 & 2 | Schedule HOF | Schedule CR |
| Schedule W-2 Page 1  | Schedule A (40) | Schedule OC Pages 1 & 2 |
| Schedule IRC Pages 1 & 2 | Schedule A (40NR) | Schedule ARA Pages 1 & 2 |
| Schedule HTC Pages 1 & 2 | Schedule B/DC (40) | Schedule ATC Page 1 |
| Schedule DEC Page 1 | Schedule B/D/E (40NR) | Schedule SBA Pages 1 & 2 |
| Schedule AATC Pages 1 & 2 | Schedule AAC Page 1 | Schedule D (40) |
| Schedule E (40) |  |  |
| **Excise Tax** |
| Form ET-1 Pages 1, 2, 3 & 4 |
| Schedule EC Pages 1, 2, 3, 4, 5 & 6 |
| Form ET-1C Pages 1 & 2 |
| **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 |
| 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 | Schedule ESBT |  |
| **Corporate Tax** |
| Form 20C Pages 1, 2, 3, 4 & 5 |
| Schedule AB Pages 1 & 2 |
| Schedule BC Pages 1, 2, 3, 4, 5 & 6 |
| Form 2220 pages 1, 2, 3, 4 & 5 |
| 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 A, B, & DC | Schedule A, B, D, & E |
|  | Schedule NTC | Schedule NTC |
|  | 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 before submitting additional test scenarios for remaining products.

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. 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)**



# *Special Instructions for Paper Forms/Barcode Submissions:*

Each form/schedule your company supports will now be submitted in “packages.” 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, 2019 – December 31, 2019 |
| **Deadlines** | Testing Opens October 1, 2019All initial submissions must be submitted by December 2, 2019Testing Closes December 31, 2019 |
| **Turnaround Time**  | Allow 10 business days (which exclude weekends and holidays) |

### 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** | Preliminary testing is October 1, 2019 – October 15, 2019(Selected Vendors) Official testing is October 15, 2019 – December 30, 2019 |
| **Deadlines** | Official testing Opens October 15, 2019All initial submissions must be submitted by December 2, 2019Testing Closes December 31, 2019 |
| ***Turnaround Time***  | *Allow 10 business days (which excludes weekends and holidays)* |

# *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.

1. 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.

# *Contact Information:*

**\*\*\* All communications with ADOR must be done through the Paper Forms Coordinators (Kimberly McCain, Tymecca Pearson, 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:**

Tymecca Pearson, 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:** Tymecca.Pearson@revenue.alabama.gov or ICForms.Officer@revenue.alabama.gov

**Phone:** 334-353-2951

**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 RevenueIndividual & Corporate Tax DivisionAlabama Department of RevenueP.O. Box 327900Montgomery, AL 36132-7900(334) 353-7923 |
| Corporate Income Tax | Alabama Department of RevenueIndividual & Corporate Tax DivisionAlabama Department of RevenueP.O. Box 327430Montgomery, AL 36132-7430(334)-242-1200 |
| Fiduciary Income Tax | Alabama Department of RevenueIndividual & Corporate Tax DivisionAlabama Department of RevenueP.O. Box 327441Montgomery, AL 36132-7441(334) 242-1033 |
| Financial Institution Excise Income Tax (Form ET-1) | Alabama Department of RevenueIndividual and Corporate Tax DivisionPO BOX 327439Montgomery, AL 36132-7439(334) 242-1200 |
| Financial Institution Excise Income Tax (Form ET-1C) | Alabama Department of RevenueIndividual and Corporate Tax DivisionPO BOX 327437Montgomery, AL 36132-7437(334) 242 – 1200 |
| Individual Income Tax | Alabama Department of RevenueIndividual & Corporate Tax DivisionP.O. Box 327460Montgomery, AL 36132 – 7460(334) 242-1170 |
| Pass-Through Income Tax | Alabama Department of RevenueIndividual & Corporate Tax DivisionAlabama Department of RevenueP.O. Box 327441Montgomery, AL 36132-7441(334) 242-1033 |

Other Information:

|  |  |
| --- | --- |
| *Alabama’s Website* | www.alabama.gov |
| *Alabama Department of Revenue Website* | www.revenue.alabama.gov |
| *Internal Revenue Service (IRS) Website* | www.irs.gov |
| *Federation of Tax Administrator (FTA) Website* | www.taxadmin.org |