

# FORM A-3



## STATE OF ALABAMA ANNUAL RECONCILIATION OF ALABAMA INCOME TAX WITHHELD

NUMBER OF EMPLOYEE WAGE STATEMENTS AND/OR INFORMATION RETURNS TRANSMITTED WITH THIS FORM

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	COL 1 – TAX WITHHELD				COL 2 – TAX REMITTED			
JANUARY	• \$				• \$			
FEBRUARY	• \$				• \$			
MARCH (1st QTR)	• \$				• \$			
APRIL	• \$				• \$			
MAY	• \$				• \$			
JUNE (2nd QTR)	• \$				• \$			
JULY	• \$				• \$			
AUGUST	• \$				• \$			
SEPTEMBER (3rd QTR)	• \$				• \$			
OCTOBER	• \$				• \$			
NOVEMBER	• \$				• \$			
DECEMBER (4th QTR)	• \$				• \$			
<b>1</b> TOTAL TAX REMITTED (COL 2)					• \$			
<b>2</b> TOTAL ALABAMA INCOME TAX WITHHELD AS SHOWN ON FORMS W2 AND/OR 1099.					• \$			
<b>3</b> ADDITIONAL TAX DUE ENCLOSED REMITTANCE					• \$			
OVERPAYMENT REFUND • CREDIT •								
<b>4</b> OVERPAYMENTS LESS THAN \$100.00 WILL BE ISSUED A CREDIT.					• \$			

YEAR

•

NAME

•

ADDRESS

•

CITY

•

STATE

•

ZIP CODE

•  -

ALABAMA WITHHOLDING TAX ACCOUNT NO.

•

CHANGE OF ADDRESS

•

SIGNATURE

TITLE

DATE

NOTE: DO NOT send without W-2's. A-3 received without W-2's WILL BE RETURNED.

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## **PLEASE NOTE**

The Alabama Department of Revenue requires employers submitting 25 or more W-2's or who have filed and paid electronically during the year, to electronically submit both the Form A-3 and W-2's on-line.

To electronically file your Form A-3 and W-2's on-line, go to [myalabamataxes.alabama.gov](http://myalabamataxes.alabama.gov).

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### **INSTRUCTIONS FOR PREPARING FORM A-3**

**DUE DATE** – Form A-3, Annual Reconciliation of Income Tax Withheld, is due on or before the last day of January following the end of the year being filed. Forms W-2 and 1099 with Alabama income tax withheld must be submitted with Form A-3. Employers submitting 25 or more W-2's or who have filed and paid electronically during the year are required to file these electronically.

**STEP 1** – Enter the amounts of Alabama income tax withheld in the appropriate spaces in Column 1 on the right side of Form A-3. You must list monthly amounts if (a) you withheld \$1000 or more during any single month of the year, or (b) you filed on a monthly basis during the year. Otherwise, you may list only quarterly amounts.

**STEP 2** – Enter in the appropriate spaces in Column 2 the amounts of Alabama withholding tax actually remitted. Include in these amounts credits claimed on Line 5 of Form A-1 or Form A-6 for overpayment of withholding tax for any prior year. (Caution: Amounts listed in Columns 1 and 2 should include only Alabama withholding tax. Do not include delinquent penalty and/or interest charges.)

**STEP 3** – Add amounts listed in Step 2 (Column 2). Show total in Block 1.

**STEP 4** – Enter in Block 2 the total Alabama income tax withheld on employee W-2's (or 1099's if applicable) to be transmitted with Form A-3. Note: Employers submitting 25 or more statements or who have filed and paid electronically during the year are required to file electronically. Please visit our website at: [www.revenue.alabama.gov](http://www.revenue.alabama.gov) for more information.

**STEP 5** – Compare the amounts in Blocks 1 and 2. If the amount in Block 1 is larger, your account is overpaid. Show amount of overpayment in Block 4 and indicate whether you want a refund or will claim credit on a future return. Overpayments of less than \$100.00 will be issued as a credit unless written request for a refund is submitted with Form A-3 and W-2 Forms. If the amount in Block 2 is larger, your account is underpaid. Show amount of underpayment in Block 3 and enclose a check or money order for such amount with Form A-3 when filed. Mail Form A-3 and wage and tax information to: Alabama Department of Revenue, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480 (telephone 334-242-1300).